Date: 11th August, 2026

To,
BSE Limited,
Dalal Street, Fort,
Mumbai — 400 001

Scrip Code: 512399

Subject: Outcome of the Board meeting held on Tuesday, 11th August, 2026

Ref: Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 we hereby inform you that the Board of Directors of Sera Investments & Finance India Limited at their meeting held on Tuesday, 11th August, 2026 has inter alia considered and approved the following:

1. Considered, approved and took on record the Unaudited Standalone and Consolidated Financial Result for the quarter ended 30th June, 2026 as per SEBI (LODR) Regulation and took on record the Limited Review Report given by the Statutory Auditor of the company in this behalf.

The meeting commenced at 15:30 P.M. and concluded at 16:00 P.M.

You are required to take the same on your records.

Thanking you,
For, SERA INVESTMENTS & FINANCE INDIA LIMITED

SHAH SHWETA SAMIR
Digitally signed by SHAH SHWETA SAMIR
Date: 2026.08.11 16:44:44 +05'30'

SHWETA SAMIR SHAH
MANAGING DIRECTOR
DIN: 03082967

Limited Review Report on unaudited quarterly standalone financial results of Sera Investments & Finance India Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To the Board of Directors of

Sera Investments & Finance India Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Sera Investments & Finance India Limited ("the Company")** for the quarter ended on **30th June, 2026 ("the Statement")** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards 34, "Interim Financial Reporting" (IND AS 34) prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI

S D P M & Co. FRN 126741W AHMEDABAD Chartered Accountants

(Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Date : 11/08/2026
Place : Ahmedabad

For, S D P M & Co.
Chartered Accountants
FRN : 124193W

S D P M & Co. FRN 126741W AHMEDABAD Chartered Accountants

Malay Pandit (Partner)
M.No. 046482
UDIN: 26046482AIYOGS6431

SERA INVESTMENTS & FINANCE INDIA LIMITED
(Formerly known as KAPASHI COMMERCIAL LIMITED)
COMPANY CIN: L51900GJ1985PLC110976

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Amount Rs. in Lacs)

Sr. No.	Particulars	Quarters Ended			Year Ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
I	Revenue From Operations	5,896.03	4,190.50	258.67	7,183.30
II	Other Income	-	-	-	-
	III. Total Income (I + II)	**5,896.03**	**4,190.50**	**258.67**	**7,183.30**
IV	**Expenses:**				
(a)	Finance Costs	2.03	5.38	39.68	136.67
(b)	Impairment on financial instruments	12.85	40.76	13.77	49.31
(c)	Employee Benefits Expenses	5.02	4.73	11.76	57.44
(d)	Depreciation and amortization Expenses	10.18	15.15	14.36	60.38
(e)	Other expenses	36.52	334.90	164.17	593.18
	IV. Total Expenses (a to e)	**66.61**	**400.92**	**243.75**	**896.98**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**5,829.42**	**3,789.58**	**14.92**	**6,286.31**
VI	Exceptional Items	-	-	-	-
VII	**Profit/ (Loss) Before Tax (V-VI)**	**5,829.42**	**3,789.58**	**14.92**	**6,286.31**
VIII	**Tax Expenses**				
(a)	Current Tax	867.76	584.18	3.88	977.55
(b)	Deferred Tax	0.20	(4.79)	0.00	(5.13)
(c)	Short/(Excess) provision for tax relating to prior years	-	-	-	-
	VIII. Total Tax Expenses	**867.96**	**579.39**	**3.88**	**972.42**
IX	**Profit/(Loss) for the period (VII - VIII)**	**4,961.46**	**3,210.19**	**11.04**	**5,313.89**
X	Other Comprehensive Income				
	(i) Items that will not be reclassified to the statement of profit and loss	(7,788.54)	(53,117.20)	17,491.98	(6,963.94)
	(a) Income Tax relating to items will not be reclassified to profit or loss	1,782.02	12,153.21	(4,002.16)	1,593.35
	(ii) Items that will be reclassified to the statement of profit and loss	-	-	-	-
	X. Total Other Comprehensive Income	**(6,006.52)**	**(40,963.98)**	**13,489.81**	**(5,370.59)**
XI	**Total Comprehensive Income (IX+X)**	**(1,045.06)**	**(37,753.79)**	**13,500.85**	**(56.70)**
XII	Paid up Equity Share Capital (face value Rs. 10 per share)	1,309.86	1,309.86	1,300.00	1,309.86
XIII	Earnings/(Loss) Per Equity Share				
(i)	Basic	7.58	4.90	0.02	8.11
(ii)	Diluted	7.58	4.90	0.02	8.11

Notes:

1. The standalone financial results of Sera Investment & Finance India Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended.
2. The figures for the quarter ended 31 March 2026 are a balancing figure between the audited figures of the full financial year and the unaudited year to date figure upto the third quarter of the financial year ended 31 March, 2026.
3. The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th June 2026 and have issued an unmodified review report.
4. The standalone unaudited financial results of the Company for the quarter ended 30th June 2026 have been reviewed by the Audit Committee of the Board and approved by the Board of Directors at their meeting on 11th August, 2026.
5. The company is registered Non-Banking Financial Company (NBFC) and there are no separate reportable segments as per IND-AS 108 on "Operating Segments" in respect of the company.

6 The company had been alloted 10 Lakh equity shares and 40 Lakh convertible warrants of face value of Rs. 10 on 23rd February, 2024 of Sri Adhikari Brothers Television Network Ltd. The said share warrants coverted into equity shares on 21st March, 2024 as per the Resolution plan appoved by Hon'ble National Company Law Tribunal, Mumbai Bench under the Insolvency & Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. Sri Adhikari Brothers Television Networth Ltd has received listing approval on 22nd April, 2024. The company has been recording the unrelised profit of remaining said investment as OCI adjustments.

7 The Figures for the previous period have been regrouped/recast, wherever necessary.

For and on belalf of the Board of Directors
For Sera Investment & Finance India Limited

S. S. Shah

Shweta Samir Shah
Managing Director
DIN : 03082967

SERA INVESTMENTS & FINANCE INDIA LIMITED
AHMEDABAD

Place: Ahmedabad
Date : 11th August 2026

Limited Review Report on unaudited quarterly consolidated financial results of Sera Investments & Finance India Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To The Board of Directors of
Sera Investments & Finance India Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Sera Investments & Finance India Limited ("the Parent")** and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended **30th June, 2026**, being submitted by Parent pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended. The statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

S D P M & Co. FRN 126741W AHMEDABAD Chartered Accountants

Head Office : 1016-1018, Anand Mangal-III, Opp. Core House, Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi, Ahmedabad - 380 015. **Phone : 079 - 4897 1100, 4006 9039**
Email : info@sdco.co.in - ca.sdco@gmail.com

4. The statement includes the results of subsidiaries, Sera Code Private Limited and Sera Capital Services Private Limited and associate named Changodar Metals Private Limited.

Date : 11/08/2026
Place : Ahmedabad

For S D P M & Co.
Chartered Accountants

S D P M & Co.
FRN 126741W
AHMEDABAD
Chartered Accountants

Malay Pandit (Partner)
M.No. 046482
UDIN : 26046482KQAGUZ8541

SERA INVESTMENTS & FINANCE INDIA LIMITED
(Formerly known as KAPASHI COMMERCIAL LIMITED)
COMPANY CIN: L51900GJ1985PLC110976

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Amount Rs. in Lacs)

Sr. No.	Particulars	Quarters Ended			Year Ended
		30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unaudited)	31/03/2026 (Audited)
I	Revenue From Operations	5,896.03	4,190.50	258.67	7,183.30
II	Other Income	-	0.00	-	0.00
	III. Total Income (I + II)	**5,896.03**	**4,190.51**	**258.67**	**7,183.30**
IV	**Expenses:**				
(a)	Finance Costs	2.03	5.38	39.68	136.74
(b)	Impairment on financial instruments	12.85	40.76	13.77	49.31
(c)	Employee Benefits Expenses	6.02	4.73	26.76	57.44
(d)	Depreciation and amortization Expenses	10.18	15.15	15.48	60.38
(e)	Other expenses	38.51	335.82	149.41	616.46
	IV. Total Expenses (a to e)	**69.60**	**401.84**	**245.10**	**920.33**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**5,826.43**	**3,788.66**	**13.57**	**6,262.97**
VI	Exceptional Items	-	-	-	-
VII	**Profit/ (Loss) Before Tax (V-VI)**	**5,826.43**	**3,788.66**	**13.57**	**6,262.97**
VIII	**Tax Expenses**				
(a)	Current Tax	867.76	584.18	-	977.55
(b)	Deferred Tax	0.20	-4.79	(0.11)	(5.13)
(c)	Short/(Excess) provision for tax relating to prior years	-	-		-
	VIII. Total Tax Expenses	**867.96**	**579.39**	**(0.11)**	**972.42**
IX	**Profit/(Loss) for the period (VII - VIII)**	**4,958.47**	**3,209.27**	**13.69**	**5,290.54**
X	**Share of Profit in associates**	**16.04**	**67.65**	-	**67.65**
XI	**Net Profit after Tax**	**4,974.51**	**3,276.92**	**13.69**	**5,358.19**
XII	Other Comprehensive Income				
	(i) Items that will not be reclassified to the statement of profit and loss	-7,788.54	-53,117.20	17,491.98	(6,963.94)
	(a) Income Tax relating to items will not be reclassified to profit or loss	1,782.02	12,153.21	(4,002.16)	1,593.35
	(ii) Items that will be reclassified to the statement of profit and loss	-	-	-	-
	XII. Total Other Comprehensive Income	**(6,006.52)**	**(40,963.98)**	**13,489.81**	**(5,370.59)**
XIII	**Total Comprehensive Income (IX+X)**	**(1,032.01)**	**(37,687.06)**	**13,503.50**	**(12.40)**
	Net Profit/(Loss) attributable to				
	Parent Company	4,974.54	3,276.93	13.58	5,358.25
	Non-Controlling Interest	-0.02	-0.00	0.11	(0.06)
	Other Comprehensive Income Attributable to				
	Parent Company	(6,006.52)	-40,963.98	13,383.25	(5,370.59)
	Non-Controlling Interest	-	-	106.57	-
	Total Comprehensive Income Attributable to				
	Parent Company	-1,031.99	-37,687.05	13,396.83	(12.33)
	Non-Controlling Interest	-0.02	-0.00	106.68	(0.06)
XIV	Paid up Equity Share Capital (face value Rs. 10 per share)	1,309.86	1,309.86	1,300.00	1,309.86
XV	Earnings/(Loss) Per Equity Share				
(i)	Basic	7.57	4.90	0.02	8.08
(ii)	Diluted	7.57	4.90	0.02	8.08

Notes:

1 The Consolidated Financial Statement are prepared in accordance with principles and procedures as set out in the Indian Accounting Standards ("Ind AS 110") "Consolidated Financial Statements" prescibed under section 113 of the Companies Act, 2013 read with relevant rules issued there under.

2 The consolidated Financial Results of parent, its subsidiaries and associate (collectively referred as Group) include the result of the company, its subsidiaries Sera Code Private Limited (Subsidiary in which 99.21% of shareholding and voting power of Sera Investments & Finance India Limited) and Sera Capital Services Private Limited (wholly owned subsidiary) and associate Changodar Metals Private Limited.

3 The aforesaid Consolidated financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 11th August, 2026.

4 The Figures for the previous period have been regrouped/recast, wherever necessary.

For and on belalf of the Board of Directors
For Sera Investment & Finance India Limited

S Shah

Shweta Samir Shah
Managing Director
DIN : 03082967

SERA INVESTMENTS & FINANCE INDIA LIMITED
AHMEDABAD

Place: Ahmedabad
Date : 11th August 2026