



Indus Finance Ltd

CIN : L65191TN1992PLC022317
E-mail : contact@indusfinance.com

October 14, 2026

BSE LIMITED

The General Manager,
The Corporate Relation Department,
Phiroze Jeejoybhoy Tower,
44+ Floor, Dalal Street,
Mumbai — 400 001

Scrip Code: 531841

Dear Sir/Madam,

**sub: Financial results for the quarter and half year ended 30th September 2026 under
Regulation 33 of SEBI LODR Regulations ,2015**

In terms of requirements of above referred regulations, we are enclosing the Standalone Un-audited financial results for the quarter ended and half year ended 30th September 2026 as per IND-AS along with the Limited Review report issued by the Statutory Auditors of the company reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on October 14, 2026.

The meeting commenced at 4.30 P.M. and concluded at 5.10 P.M.

Pursuant to Regulation 47 of the LODR and relevant SEBI Circular(s), the extract of the Financial Results would be published in English and Tamil Newspapers in the prescribed format, within the prescribed time. The same shall be made available on the website of the Company (<https://indusfinance.in>) as well as on the website of the stock exchange (www.bseindia.com).

Kindly take this information for your records.

**Thanking you,
For Indus Finance Limited**

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K by DINAKAR K K

**K. K. Dinakar
Company Secretary & Compliance Officer**



Indus Finance Limited

CIN No: L65191TN1992PLC022317

Registered Office: Kothari Buildings, 4th Floor, 114, Mahatma Gandhi Salai, Nungambakkam, Chennai Tamil Nadu 600034 INDIA

Website: www.indusfinance.in; Email: contact@indusfinance.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

Amount in Lakhs

Sl No	Particulars	Quarter ended 30.09.2026 Unaudited	Quarter ended 30.06.2026 Unaudited	Quarter ended 30.09.2025 Unaudited	Half Year Ended 30.09.2026 Unaudited	Half Year Ended 30.09.2025 Unaudited	Year Ended 31.03.2026 Audited
1	Income from Operations						
	(a) Interest Income	127.56	147.01	104.00	274.57	213.12	400.02
	(b) Dividend Income	0.00	0.00	0.00	0.00	0.00	0.40
	(c) Bad Debts Recovered	0.00	0.00	0.10	0.00	0.10	0.10
	(d) Net Gain on Fair Value Changes	0.00	3.44	1.08	0.00	3.86	46.05
	(e) Insurance Bonus	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Profit on Sale of Investments	0.00	4.34	0.00	4.34	0.00	2.91
	(g) Other Income	0.10	0.00	0.00	0.10	0.00	486.56
	Total Income	127.65	154.79	105.18	279.00	217.08	936.05
2	Expenses						
	(a) Finance Costs	25.79	31.44	46.96	57.23	93.83	287.59
	(b) Fees and Commission Expense	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Net Loss on Fair Value Changes	18.10	0.00	0.00	14.66	0.00	0.00
	(d) Net Loss on Derecognition of Financial Instruments under Amortised Cost Category	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Employee Benefits	37.27	18.17	20.90	55.44	38.66	112.83
	(f) Depreciation and amortisation expense	1.12	1.14	1.10	2.26	2.21	4.62
	(g) Other expenses	24.37	16.67	15.84	41.04	32.59	67.85
	(h) Bad Debts	0.00	0.00	0.00	0.00	0.00	171.47
	Total Expenses	106.65	67.41	84.81	170.63	167.28	644.35
3	Profit before exceptional item and tax (1-2)	21.00	87.38	20.37	108.37	49.80	291.69
4	Exceptional and Extraordinary item	12.03	12.01	12.02	24.04	24.04	48.06
5	Profit before tax (3-4)	8.97	75.37	8.35	84.33	25.76	243.62
6	Tax expense	0.00	0.00	0.00	0.00	0.00	43.00
7	Net profit for the period from continuing operations (5-6)	8.97	75.37	8.35	84.33	25.76	200.62
8	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax expense from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit / (Loss) from discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit / (Loss) for the period (7+8)	8.97	75.37	8.35	84.33	25.76	200.62
12	Other comprehensive income, net of income tax						
	(a)(i) Items that will not be reclassified to profit or Loss - Remeasurement of Investment in Shares	-4.03	49.51	-96.59	45.48	-3.06	-218.95
	(a)(ii) Income Tax relating to items that will not be reclassified to profit or Loss	1.05	-12.87	25.11	-11.82	0.80	56.93
	Subtotal (A)	-2.98	36.64	-71.48	33.66	-2.27	-162.03
	(b)(i) Items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b)(ii) Income Tax relating to items that will not be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income (A+B)	-2.98	36.64	-71.48	33.66	-2.27	-162.03
	Total Comprehensive Income for the period (11+12)	5.99	112.00	-63.13	118.00	23.50	38.59
13	Earning per equity share (for continuing operation)						
	- Basic	0.10	0.81	0.09	0.91	0.28	2.16
	- Diluted	0.10	0.81	0.09	0.91	0.28	2.16

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Balance Sheet as at September 30, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Financial Assets		
Cash and cash equivalents	76.21	11.36
Loans	3,189.30	2,492.96
Investments	62.07	195.59
Other Financial assets	25.56	129.43
Total Financial Assets	3,353.14	2,829.34
Non-Financial Assets		
Deferred tax Assets (Net)	56.74	68.57
Property, Plant and Equipment	8.97	11.23
Other non-financial assets	505.64	540.61
Total Non-Financial Assets	571.34	620.41
Total Assets	3,924.50	3,449.74
LIABILITIES AND EQUITY		
Financial Liabilities		
Borrowings (Other than Debt Securities)	1,574.97	1,107.24
Other financial liabilities	21.74	18.13
Total Financial Liabilities	1,596.71	1,125.37
Non-Financial Liabilities		
Deferred tax liabilities (Net)	-	-
Current tax liabilities (Net)	-	27.23
Total Non-Financial Liabilities	-	27.23
Total Liabilities	1,596.71	1,152.60
EQUITY		
Equity Share capital	925.83	925.83
Other Equity	1,401.97	1,371.31
Total Equity	2,327.80	2,297.14
Total Liabilities and Equity	3,924.50	3,449.74

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Statement of Cash Flows for the Year Ended September 30, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	For the year ended September 30, 2026	For the year ended March 31, 2026
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	84.33	243.62
Add / Less : Non cash & Non-operating items		
Depreciation and amortisation expense	2.26	4.62
Interest Paid	57.23	287.59
Bad debts	-	171.47
Deferred Depreciation	24.04	48.06
(Profit) / Loss on Sale of Investments	(4.34)	(476.83)
Net gain / loss in fair value of derivative financial instruments	14.66	(46.05)
Operating profit before working capital changes	178.18	232.48
Change in operating assets and liabilities		
Loans	696.34	(422.82)
Other financial assets	(103.87)	47.69
Other financial liabilities	(3.61)	(10.14)
Other non-financial assets	(59.01)	(120.37)
Cash used in operations	708.03	(273.16)
Income taxes paid (net of refunds)	-	(19.26)
NET CASH USED IN OPERATING ACTIVITIES (A)	708.03	(253.90)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets	-	0.63
(Increase) / decrease in Financial Assets Investments	(173.78)	(996.66)
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES [B]	(173.78)	(996.04)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment / (Proceeds) from borrowings (other than debt securities)	(524.96)	1,207.41
Dividend Paid	55.55	46.29
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES [C]	(469.41)	1,253.70
Net decrease in cash and cash equivalents (A+B+C)	64.84	3.76
Cash and cash equivalents at the beginning of the financial year	11.36	7.59
Cash and cash equivalents at end of the year	76.20	11.36

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Indus Finance Ltd

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Notes:

- The above quarterly result for the period ended 30th September 2026 as reviewed by the Audit committee, has been approved by the Board of Directors at its meeting held on 14th October, 2026.
- The above Financial Results for the quarter ended 30th September 2026 are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory auditors have carried out the limited review of the results for the quarter ended 30th September 2026.
- The Company operates only in one segment and figures for the previous period have been regrouped, wherever necessary, to conform to the current period classification.

For Indus Finance Limited

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by BALA
VENCKAT KUTTI

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Chairman

(DIN: 00765036)

Date: 14-10-2026

Place: Chennai



Limited Review Report on the Unaudited Standalone Financial Results for the quarter ended September 30, 2026 and year to date results of Indus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Indus Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Indus Finance Limited ('the company') for the quarter ended September 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the 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.

For B N Misra & Co
Chartered Accountants
Firm Reg No: 321095E


CA V Natarajan
Partner

Membership No.: 204900
UDIN: 26204900NXDYZC3887



Place: Chennai
Date: 14-10-2026