

Date: 31st October, 2026

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

Scrip Code: 512399

Subject: Outcome of the Board meeting held on Saturday, 31st October, 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 Saturday, 31st October, 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 and half year ended 30th September, 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.
2. To Consider and Approve the Appointment of Mr. Sagar Samir Shah (Din: 03082957) as an Additional Director of the Company subject to the prior approval from RBI and other Authorities.

Disclosure under Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) 2015 related to appointments and resignation as attached as Annexure A.

3. To Take Approval for Direct Listing on the Main Board of National Stock Exchange of India Limited (NSE)

The meeting commenced at 16:00 P.M. and concluded at 17:00 P.M.



SERA

You are required to take the same on your records.

Thanking you,

For, SERA INVESTMENTS & FINANCE INDIA LIMITED

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SHWETA SAMIR SHAH

MANAGING DIRECTOR

DIN: 03082967



Annexure A

Disclosure under Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) 2015 related to appointments and resignation as mentioned below:

Sr.No	Particulars	Details (Mr. Sagar Samir Shah)
1.	Reason for change: viz appointment, resignation, removal, death or otherwise	Appointment as the Additional Director of the company.
2.	Date of Appointment	Appointment with effect from 31 st October, 2026
3.	Brief Profile(in case of appointment)	Mr. Sagar Samir Shah brings over 8 years of varied experience in business management and administration. He has a proven record of handling administrative affairs in a professional manner and of framing effective policies. His leadership, strong command of the subject and thorough knowledge of general management make him a valuable addition to the Board. The Company is expected to benefit from his guidance and experience.
4.	Disclosure of relationships between directors (in case of appointment of director)	Mrs Shweta Samir Shah the Managing Director of the company is the mother of Mr. Sagar Samir Shah
5.	Shareholding, if any in the company	Mr. Sagar Samir Shah holds 23,50,200 fully paid up Equity shares of Sera Investments & Finance India Limited

For, SERA INVESTMENTS & FINANCE INDIA LIMITED

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SHAH SHWETA SAMIR
Date: 2026.10.31
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**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 and half year ended on 30th September, 2026** and year to date results for the period from 1st April 2026 to 30th September 2026 ("**the Statement**") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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, prepared in accordance with applicable

Branches : Mumbai & Bhilwara

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

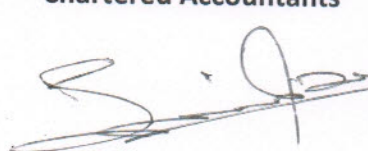
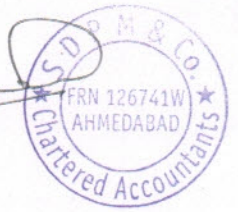
accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 31/10/2026

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad (Partner)

M.No. 120702

FRN : 126741W

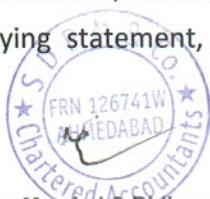
UDIN : 26120702EWWNCS6014

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 and half year ended on 30th September, 2026** and year to date results for the period from 1st April 2026 to 30th September 2026 ("**the Statement**"), being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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, prepared in accordance with applicable



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Email : info@sdco.co.in - ca.sdco@gmail.com

accounting standards & other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

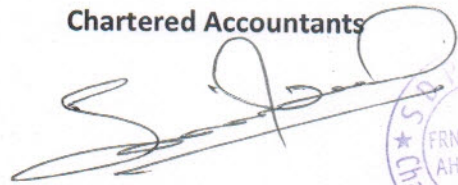
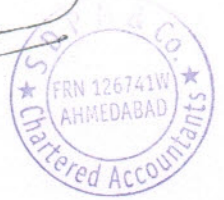
5. The statement includes the result of a subsidiaries named Sera Code Private Limited and Sera Capital Services Private Limited and associate named Changodar Metal Private Limited.

Date : 31/10/2026

Place : Ahmedabad

For S D P M & Co.

Chartered Accountants



Sunil Dad (Partner)

M.No. 120702

UDIN : 26120702OGUNZC9566

SERA INVESTMENTS & FINANCE INDIA LIMITED

(Formerly known as Kapashi Commercial Limited)

Registered Office : 306, Ashirwad Paras 1, Near Kanti Bharwad PMT, Opp Andaz Party Plot, Makarba, Ahmedabad - 380051

Statement of Assets and Liabilities

Amount in Lacs

	PARTICULARS	STANDALONE		CONSOLIDATED	
		AS AT 30/09/2026	AS AT 31/03/2026	AS AT 30/09/2026	AS AT 31/03/2026
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
	ASSETS.				
(A)	NON CURRENT ASSETS.				
1	Property, Plant and Equipments	104.38	124.85	180.97	201.44
2	Goodwill on consolidation		-	37.61	37.61
3	Other Intangible Assets	-	-	-	-
4	Financial Assets		-	-	-
4(i)	Other Financial Assets	-	0.81	-	0.81
5	Asset held for Sale and Discontinued Operations				-
6	Other Non Current Assets	-	-	-	-
	TOTAL OF NON CURRENT ASSETS (1 TO 6)	104.38	125.65	218.58	239.85
(B)	CURRENT ASSETS:				
1	Financial Assets				
1(i)	Trade Receivables	103.62	373.37	106.14	373.37
1(ii)	Cash and Cash Equivalent	2.49	847.76	5.90	852.91
1(iii)	Bank balance other than cash and cash equivalents	2,034.64	2,316.15	2,034.64	2,316.15
1(iv)	Loans	11,866.33	6,348.96	11,846.60	6,336.78
1(v)	Investments	11,082.09	24,619.85	11,048.49	24,552.50
2	Current Tax Assets (Net)	-	-	-	-
3	Other Current Assets	45.77	2.57	50.80	7.53
	TOTAL OF CURRENT ASSETS (B- 1 TO 4)	25,134.94	34,508.66	25,092.57	34,439.24
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B)	25,239.31	34,634.32	25,311.15	34,679.10
	EQUITY AND LIABILITIES				
(A)	EQUITY				
1	Paid Up Equity Share Capital	1,309.86	1,309.86	1,309.86	1,309.86
2	Other Equity (Reserve and Surplus)	21,518.40	28,027.39	21,591.34	28,071.69
3	Non Controlling Interest	-	-	0.63	0.63
	(TOTAL OF A 1+2+3)	22,828.26	29,337.25	22,901.83	29,382.19
(B)	NON CURRENT LIABILITIES				
1	Deferred Tax Liabilities	745.00	5,045.00	738.94	5,038.94
2	Long Term Borrowing	120.60	116.99	121.11	117.50
3	Other Long Term Liabilities	-	-	-	-
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	865.59	5,161.99	860.05	5,156.44
(C)	CURRENT LIABILITIES				
1	Current Financial Liabilities				
1(i)	Borrowings	599.90	4.57	599.90	4.57
1(ii)	Trade Payables	-	-	-	-
2	Other Current Liabilities	95.41	17.73	99.23	22.03
3	Short Term Provisions	-	3.25	-	4.35
4	Current Tax Liabilities	850.15	109.53	850.15	109.53
	TOTAL OF CURRENT LIABILITIES C 1 TO 7)	1,545.46	135.08	1,549.28	140.48
	TOTAL OF EQUITY AND LIABILITIES (A+B+C)	25,239.31	34,634.32	25,311.15	34,679.10

Date : 31/10/2026

Place : Ahmedabad

By order of the Board of Directors of
Sera Investment & Finance India Limited

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Shweta Samir Shah
Managing Director
DIN: 03082967

SERA INVESTMENTS & FINANCE INDIA LIMITED

(Formerly known as Kapashi Commercial Limited)

Registered Office : 306, Ashirwad Paras 1, Near Kanti Bharwad PMT, Opp Andaz Party Plot, Makarba, Ahmedabad - 380051

Unaudited Standalone Ind As Compliant Financial Result For The Quarter And Half Year Ended 30th September 2026

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	ENDED 31/03/2026
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations	4,085.77	5,896.03	212.21	9,981.80	470.88	7,183.30
II	Other Income	-	-	-	-	-	-
III	Total Income (I + II)	4,085.77	5,896.03	212.21	9,981.80	470.88	7,183.30
IV	EXPENSES						
(a)	Finance Cost	8.17	2.03	49.10	10.20	88.78	136.67
(b)	Impairment on Financial Instruments	372.86	12.85	(6.79)	385.71	6.99	49.31
(c)	Employees Benefit Expenses	4.74	5.02	20.79	9.77	47.55	57.44
(d)	Depreciation and Amortisation Expenses	10.29	10.18	15.38	20.47	29.74	60.38
(e)	Other Expenses	59.81	36.52	14.36	96.33	163.54	593.18
	TOTAL EXPENSES (IV (a to g))	455.87	66.61	92.85	522.48	336.60	896.98
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	3,629.90	5,829.42	119.36	9,459.32	134.28	6,286.31
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
(A)	Profit/ (Loss) Before Tax. (V-VI)	3,629.90	5,829.42	119.36	9,459.32	134.28	6,286.31
VIII	TAX EXPENSES						
(a)	Current Tax	609.26	867.76	29.92	1,477.03	33.80	977.55
(b)	Deferred Tax	(0.75)	0.20	(0.08)	(0.56)	(0.08)	(5.13)
(c)	Short/(Excess) Provision of tax relating to prior years	-	-	-	-	-	-
	Total Tax Expenses	608.51	867.96	29.83	1,476.47	33.71	972.42
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	3,021.39	4,961.46	89.53	7,982.85	100.57	5,313.89
X	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	(11,002.74)	(7,788.54)	(3,307.31)	(18,791.28)	14,184.67	(6,963.94)
	Income tax relating to items that will not be reclassified to profit and loss account	2,517.43	1,782.02	756.71	4,299.45	(3,245.45)	1,593.35
XI	Total Comprehensive Income (IX+X)	(5,463.93)	(1,045.06)	(2,461.06)	(6,508.99)	11,039.79	(56.70)
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 2 Face value per share)	1,309.86	1,309.86	1,309.86	1,309.86	1,309.86	1,309.86
XIII	Other Equity Capital (Reserve & Surplus)						
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	4.61	7.58	0.14	12.19	0.15	8.11
(ii)	Diluted	4.61	7.58	0.14	12.19	0.15	8.11
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	(5,463.93)	(1,045.06)	(2,461.06)	(6,508.99)	11,039.79	(56.70)

NOTES:

- The Standalone and consolidated 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.
- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 31st October 2026 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are subjected to Limited Review by Statutory Auditors. The Management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 30th September 2026 and have issued an unmodified review report.

- 4 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.
- The company had been allotted 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 converted into equity shares on 21st March, 2024 as per the Resolution plan approved by Hon'ble National Company
- 5 Law Tribunal, Mumbai Bench under the Insolvency & Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. Sri Adhikari Brothers Television Network Ltd has received listing approval on 22nd April, 2024. The company has been recording the unrealised profit of remaining said investment as OCI adjustments.
- 6 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date : 31/10/2026
Place : Ahmedabad

By order of the Board of Directors of
Sera Investment & Finance India Limited

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Date: 2026.10.31
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Shweta Samir Shah
Managing Director
DIN: 03082967

SERA INVESTMENTS & FINANCE INDIA LIMITED

(Formerly known as Kapashi Commercial Limited)

Registered Office : 306, Ashirwad Paras 1, Near Kanti Bharwad PMT, Opp Andaz Party Plot, Makarba, Ahmedabad - 380051
Unaudited Consolidated Ind As Compliant Financial Result For The Quarter And Half Year Ended 30th September 2026

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED		FINANCIAL YEAR
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	ENDED 31/03/2026
		UNAUDITED	UNAUDITED		UNAUDITED	UNAUDITED	AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	4,087.94	5,896.03	212.21	9,983.97	470.88	7,183.30
II	Other Business Income	-	-	-	-	-	0.00
III	Total Income (I + II)	4,087.94	5,896.03	212.21	9,983.97	470.88	7,183.30
IV	EXPENSES						
(a)	Finance Cost	8.17	2.03	49.17	10.20	88.85	136.74
(b)	Impairment on Financial Instruments	372.86	12.85	(6.79)	385.71	6.99	49.31
(c)	Employees Benefit Expenses	7.74	6.02	20.79	13.77	47.55	57.44
(d)	Depreciation and Amortisation Expenses	10.29	10.18	14.26	20.47	29.74	60.38
(e)	Other Expenses	61.10	38.51	29.22	99.61	178.62	616.46
	TOTAL EXPENSES (IV (a to g))	460.16	69.60	106.65	529.76	351.75	920.33
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	3,627.78	5,826.43	105.56	9,454.21	119.13	6,262.97
VI	Exceptional Items. & Extraordinary Item	-	-	7.28	-	7.28	-
(A)	Profit/ (Loss) Before Tax. (V-VI)	3,627.78	5,826.43	98.27	9,454.21	111.85	6,262.97
VIII	TAX EXPENSES						
(a)	Current Tax	609.26	867.76	29.92	1,477.03	33.80	977.55
(b)	Deferred Tax	(0.75)	0.20	0.03	(0.56)	(0.08)	(5.13)
(c)	Short/(Excess) Provision of tax relating to prior years	-	-	-	-	-	-
	Total Tax Expenses	608.51	867.96	29.95	1,476.47	33.71	972.42
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	3,019.27	4,958.47	68.32	7,977.74	78.13	5,290.54
X	Share of Profit in associates	17.70	16.04	-	33.75	-	67.65
XI	Net Profit after Tax	3,036.97	4,974.51	68.32	8,011.48	78.13	5,358.19
XII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	(11,002.74)	(7,788.54)	(3,307.31)	(18,791.28)	14,184.67	(6,963.94)
	Income tax relating to items that will not be reclassified to profit and loss account	2,517.43	1,782.02	756.71	4,299.45	(3,245.45)	1,593.35
	Other Comprehensive Income	(8,485.31)	(6,006.52)	(2,550.60)	(14,491.84)	10,939.22	(5,370.59)
XIII	Total Comprehensive Income (IX+X)	(5,448.34)	(1,032.01)	(2,482.27)	(6,480.36)	11,017.35	(12.40)
	Net Profit/(Loss) attributable to						
	Parent Company	3,003.24	4,974.54	90.85	7,977.77	100.58	5,358.25
	Non-Controlling Interest	(0.02)	(0.02)	(22.53)	(0.04)	(22.45)	(0.06)
	Other Comprehensive Income attributable to						
	Parent Company	(8,485.31)	(6,006.52)	(2,550.60)	(14,491.84)	10,939.22	(5,370.59)
	Non-Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to						
	Parent Company	(5,448.33)	(1,031.99)	(2,459.74)	(6,480.32)	11,039.80	(12.33)
	Non-Controlling Interest	(0.02)	(0.02)	(22.53)	(0.04)	(22.45)	(0.06)
XIV	Paid up Equity Share Capital (Amount in lacs) (Rs. 2 Face value per share)	1,309.86	1,309.86	1,309.86	1,309.86	1,309.86	1,309.86
XV	Other Equity Capital (Reserve & Surplus)						28,071.69
XVI	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)						
(i)	Basic	4.61	7.57	0.10	12.18	0.12	8.08
(ii)	Diluted	4.61	7.57	0.10	12.18	0.12	8.08
XVII	Income from Discontinuing Operations	-	-	-	-	-	-
XVIII	Profit /(Loss) from Discontinuing Operations	-	-	-	-	-	-
XIX	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	(5,448.34)	(1,032.01)	(2,482.27)	(6,480.36)	11,017.35	(12.40)

Notes:

- 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" prescribed under section 113 of the Companies Act, 2013 read with relevant rules issued there under.
- The consolidated Financial Results of parent and its subsidiaries (collectively referred as Group) include the result of the company and 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 its associate named Changodar Metal Private Limited.
- 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 31st October, 2026.
- The Figures for the previous period have been regrouped/recast, wherever necessary and has been taken as certified by previous auditor.

Date : 31/10/2026
Place : Ahmedabad

By order of the Board of Directors of
Sera Investment & Finance India Limited

SHAH
SHWETA
SAMIR
Shweta Samir Shah
Managing Director
DIN: 03082967

(Digitally signed by
SHWETA
SAMIR
Date: 2026.10.31
16:50:39 +05'30')

SERA INVESTMENTS & FINANCE INDIA LIMITED

(Formerly known as Kapashi Commercial Limited)

Registered Office : 306, Ashirwad Paras 1, Near Kanti Bharwad PMT, Opp Andaz Party Plot, Makarba, Ahmedabad - 380051

STATEMENT OF CASH FLOW

Particulars	Standalone		Consolidated	
	Half Year ended 30.09.2026 (Unaudited)	Year Ended 31.03.2026 (Audited)	Half Year ended 30.09.2026 (Unaudited)	Year Ended 31.03.2026 (Audited)
A. Cash Flow from Operating Activities				
Profit before tax	9,459.32	6,286.31	9,454.21	6,262.97
<i>Adjustments for</i>				
Depreciation and amortization expense	20.47	60.38	20.47	60.38
Finance Cost	10.20	136.67	10.20	136.74
Provision for Diminution in value of Investments	385.71	49.31	385.71	49.31
Loss on sale of Assets				7.28
Operating profit before working capital changes	9,875.70	6,532.68	9,870.59	6,516.68
<i>Adjustments for</i>				
Decrease /(Increase) in Trade and other receivables	226.55	(228.10)	223.95	(230.78)
Decrease /(Increase) in Non financial Assets	0.81	0.11	0.81	0.11
(Decrease)/Increase in Trade and Other Payables	74.43	(858.90)	72.85	(859.30)
<i>Cash Generated from operations</i>	<i>10,177.49</i>	<i>5,445.79</i>	<i>10,168.20</i>	<i>5,426.72</i>
Tax Paid	736.41	(33.33)	736.41	(33.39)
Net Cash From Operating Activities	9,441.08	5,479.12	9,431.79	5,460.11
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	-	(10.46)	-	(10.46)
Proceeds from sale of fixed assets (net)	-	-	-	7.00
Proceeds / repayment on non current loans	(5,903.08)	(4,144.62)	(5,895.53)	(4,145.02)
Purchase of Investment	(4,972.01)	1,315.31	(4,972.01)	1,325.31
Net Cash from Investing Activities	(10,875.09)	(2,839.77)	(10,867.54)	(2,823.17)
C. Cash flow From Financing Activities				
Proceeds of Long term Borrowings (Net)	598.94	(1,870.59)	598.94	(1,864.68)
Proceeds/ Payment from Share capital		-		-
Proceeds/payment of dividend	-	-	-	-
Finance cost	(10.20)	(136.67)	(10.20)	(136.74)
Net Cash used in Financing Activities	588.74	(2,007.26)	588.74	(2,001.42)
Net Increase in Cash & Cash Equivalents	(845.27)	632.09	(847.01)	635.52
Opening Balance of Cash & Cash Equivalents	847.76	215.68	852.91	217.39
Closing Balance of Cash & Cash Equivalents	2.49	847.76	5.90	852.91

Date : 31/10/2026

Place : Ahmedabad

By order of the Board of Directors of
Sera Investment & Finance India Limited

SHAH

SHWETA

SAMIR

Shweta Samir Shah

Managing Director

DIN: 03082967

Digitally signed by
SHAH SHWETA
SAMIR
Date: 2026.10.31
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