SARVOTTAM FINVEST LIMITED

Regd. Office : 3, Bentinck Street, 2nd Floor, Kolkata-700 001
Ph. : (033) 2210 0875, e-mail : sarvottamfinvest@gmail.com
CIN - L65993WB1978PLC031793 Website : www.sarvottamfinvest.in

Date: 13/11/2026

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

Scrip Code: 10012144
ISIN No: INE822Q01015

To
BSE Corporate Compliance & Listing Centre
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Scrip Code:539124
ISIN No.:INE822Q01015

Sub: Unaudited Financial Results for the quarter and half year ended 30th September, 2026.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 13th November, 2026 has approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2026.

Please find enclosed copy of the said Unaudited Financial Results along with Limited Review Report as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have enclosed letter for Non-applicability of Regulation 32 of SEBI (LODR) Regulations. 2015 for the quarter ended 30th September, 2026.

The meeting of Board of Directors commenced at 14:00 pm and concluded at 15:45 pm.

Thanking you.
Yours Faithfully,
For Sarvottam Finvest Limited

PRIYANKA MUNDHARA
Digitally signed by PRIYANKA MUNDHARA
Date: 2026.11.13 15:46:57 +05'30'

Priyanka Mundhara
Company Secretary

SARVOTTAM FINVEST LTD. ★ KOLKATA

SARVOTTAM FINVEST LIMITED

Regd. Off.: 3, Bentinck Street (2nd Floor), Kolkata - 700 001, Ph No:(033) 22100875, e-mail: sarvottamfinvest@gmail.com,Website: www.sarvottamfinvest.in
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026 (Rs. In Lakhs)

Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Reviewed	Reviewed	Audited	Reviewed	Reviewed	Audited
	Part I						
1	**Income**						
	(a) Interest Income	31.53	38.41	43.88	69.94	75.79	132.64
	(b) Dividend Income	0.83	0.02	0.55	0.84	0.55	0.99
	(c) Sale of investment (held for trading)	-	9.10	-	9.10	-	-
	(d) Net gain/(loss) on fair value changes	(9.69)	16.20	(5.37)	6.51	2.46	-
	(e) Gain on sale of Investments	0.81	0.03	1.33	0.83	1.85	3.72
	(f) Gain/(Loss) on Equity Derivatives	(7.53)	0.82	-	(6.72)	-	-
	(g) Others	-	1.97	0.04	1.97	0.04	-
	Total Income	**15.93**	**66.55**	**40.43**	**82.48**	**80.69**	**137.34**
2	**Expenses**						
	(a) Finance Cost	-	-	-	-	-	0.24
	(b) Net Loss on fair value changes	-	-	-	-	-	16.22
	(c) Imairment on financial instruments	-	25.00	-	25.00	11.80	11.80
	(d) Purchase of investments (held for trading)	-	-	-	-	0.00	-
	(e) Changes in inventories of investments (held for trading)	0.59	3.18	3.64	3.78	(6.41)	5.45
	(f) Employee Benefits Expense	11.13	9.22	10.68	20.35	19.09	38.89
	(g) Depreciation and Amortisation Expenses	0.11	0.11	0.12	0.23	0.25	0.47
	(h) Contingent Provisions for standard assets	-	-	-	-	-	0.29
	(i) Other Expenditure	8.90	17.15	12.82	26.05	30.09	81.76
	Total Expenses	**20.74**	**54.66**	**27.26**	**75.40**	**54.83**	**155.13**
3	**Profit/ (Loss) for the period before Tax (1-2)**	**(4.80)**	**11.89**	**13.17**	**7.08**	**25.86**	**(17.79)**
4	**Tax Expenses**						
	(a) Current Tax	2.29	4.14	7.27	6.43	8.54	0.54
	(b) Deferred Tax	(0.02)	2.69	-	2.67	4.09	0.37
	(C) Earlier year Tax						0.03
5	**Net Profit/ (Loss) for the period after Tax (3-4)**	**(7.08)**	**5.06**	**5.90**	**(2.02)**	**13.23**	**(18.73)**
6	**Other Comprehensive Income**						
	i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	ii) Income Tax relating to item that will not be reclassified to profit and loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	-	-	-	-	-	-
7	**Total Comprehensive Income for the period (5+6)**	**(7.08)**	**5.06**	**5.90**	**(2.02)**	**13.23**	**(18.73)**
8	Paid up Equity Share Capital (Face Value Rs. 10 Per Share)	750.00	750.00	750.00	750.00	750.00	750.00
9	Other Equity	-	-	-	-	-	1701.96
10	**Earnings per Share (EPS) (Basic & Diluted) (Rs.)** (Not Annualised)	**(0.09)**	**0.07**	**0.08**	**(0.03)**	**0.18**	**(0.25)**

SARVOTTAM FINVEST LTD. KOLKATA

D. C. DHAREWA & CO. 41, M.S. Road Kol-700001 Chartered Accountants

SARVOTTAM FINVEST LIMITED

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CIN: L65993WB1978PLC031793

Statement of Assets and Liabilities for the Half Year Ended September 30, 2026

(Rs. in Lakhs)

	Particulars	As at 30.09.2026 Reviewed	As at 31.03.2026 Audited
	ASSETS		
I	**Financial Assets**		
	Cash and cash equivalents	3.61	20.08
	Receivables		
	- Trade Receivables	149.62	83.63
	Loans	2,170.72	2,214.90
	Investments	91.24	74.82
	Other financial assets	26.00	26.24
	Investment - Held for Trading	26.11	29.88
II	**Non-financial Assets**		
	Current Tax Assets (net)	12.06	11.52
	Deferred tax Assets (Net)	0.12	2.79
	Property, Plant and Equipment	0.38	0.61
	TOTAL ASSETS	**2,479.86**	**2,464.46**
	LIABILITIES & EQUITY		
I	**Financial Liabilities**		
	Payables		
	(I) Trade Payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	11.41	5.53
	(II) Other Payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	0.35
	Borrowings (Other than debt securities)	6.00	-
	Other financial Liabilities	-	-
II	**Non-Financial Liabilities**		
	Provisions	12.51	6.08
	Other Non-Financial Liabilities	-	0.54
	Deferred Tax Liability (Net)	-	-
III	**EQUITY**		
	Equity Share capital	750.00	750.00
	Other Equity	1,699.94	1,701.96
	TOTAL LIABILITIES AND EQUITY	**2,479.86**	**2,464.46**

SARVOTTAM FINVEST LTD. KOLKATA

D. C. DHAREWA & CO. 41, N.S. Road Kol-700001 Chartered Accountants

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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs in Lakhs)

	Particular	As on 30.09.2026 Reviewed		As on 30.09.2025 Reviewed	
I	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit/(Loss) before tax		7.08		25.86
	Adjusted for:				
	(a) Depreciation and amortisation expense	0.23		0.25	
	(b) Net (gain)/loss on fair value changes	(6.51)		(2.46)	
	(c) (Profit)/loss on sale of investments	(0.83)		(1.85)	
			(7.11)		(4.06)
	Operating profit before working capital changes		(0.03)		21.80
	Adjustment for:				
	(a) Investment - held for trading	3.78		(6.40)	
	(b) Loans	44.18		(82.84)	
	(c) Trade receivables	(65.99)		46.57	
	(d) Other current assets	(0.54)		(0.44)	
	(e) Trade Payables and Liabilities	4.98		9.19	
	(f) Other financial assets	0.24		-	
			(13.36)		(33.92)
I	**Cash generated from operations**		(13.39)		(12.12)
	Income tax paid (net)		-		-
	Contingent provision on assets		-		-
			(13.39)		**(12.12)**
II	**CASH FLOW FROM INVESTING ACTIVITIES**				
	(a) Purchase of Fixed Assets		-		-
	(b) Purchase of Investments		(32.24)		(62.78)
	(c) Sale of Investments		23.16		48.90
	NET CASH FLOWS FROM INVESTING ACTIVITIES		**(9.08)**		**(13.88)**
III	**CASH FLOW FROM FINANCING ACTIVITIES**				
	(a) Loan Taken		6.00		15.57
	NET CASH FROM FINANCING ACTIVITIES		**6.00**		**15.57**
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)		**(16.47)**		**(10.43)**
	CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD		20.08		12.65
	CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD		**3.61**		**2.22**
	Components of cash and cash equivalents				
	Balance with Bank		**0.67**		**0.18**
	Cheques on Hand		-		-
	Cash on hand		**2.94**		**2.04**
	Total Cash and Cash equivalents		**3.61**		**2.22**

NOTES:

1. The above unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on November 13, 2026. The statutory auditors of the Company have limited review of the financial result for the quarter ended and half year ended September 30, 2026.
2. The business of the Company falls within a single primary segment viz., 'Financing' and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
3. Details pursuant to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Direction, 2021 dated September 24, 2021 are given below:
   (a) The company has neither acquired nor transfered any loans (not in default) through assignment during the quarter ended September 30, 2026.
   (b) The company has neither acquired nor transfered any stressed loan during the quarter ended September 30, 2026.
   (c) The company does not hold any Security Receipts (SRs) as ot quarter ended September 30, 2026.
4. Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current years/periods.

For Sarvottam Finvest Limited

Dilip Kumar Gupta
Managing Director
(DIN: 01168576)

Place: Kolkata
Date: November 13, 2026

D. C. DHAREWA & CO. Chartered Accountants 41, N.S. Road Kol-700001

SARVOTTAM FINVEST LTD. KOLKATA

D. C. DHAREWA & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Sarvottam Finvest Limited for the quarter and half year ended September 30. 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015 (as amended)

To
The Board of Directors of
Sarvottam Finvest Limited.

1.We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Sarvottam Finvest Limited (the 'Company') for the quarter and half year ended September 30, 2026 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). We have initialed the Statement for identification purposes.

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13.11.2026, 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"), notified under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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," as specified under section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 the unaudited standalone financial results read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed, in terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.C.DHAREWA & CO
Chartered Accountants
Firm Registration No. 322617E

(D.C.Dharewa)
Proprietor
Membership No.:-053838

D. C. DHAREWA & CO. 41, N.S. Road Kol-700001 Chartered Accountants

UDIN: 26053838VPUIUM7541

Place:- Kolkata
Date:-13.11.2026

SARVOTTAM FINVEST LIMITED

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Date: 13.11.2026

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata – 700 001

Scrip Code: 10012144
ISIN No: INE822Q01015

To
BSE Corporate Compliance & Listing Centre
BSE Limited
P. J. Towers, Dalal Street
Mumbai - 400001

Scrip Code:539124
ISIN No:INE822Q01015

Sub: Non-applicability of Regulation 32 of SEBI (LODR) Regulations. 2015 for the quarter ended 30th September, 2026.

Pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company has not raised any money via public issue, rights issue, preferential issue, etc. during the quarter ended 30th September, 2026 and so the aforesaid regulation is not applicable to the Company.

Audit Committee of the Company has taken the same on record at its' meeting held today, i.e. the 13th day of November, 2026.

This is for your kind information and record.

Yours Faithfully,
For Sarvottam Finvest Limited

PRIYANKA MUNDHARA
Digitally signed by PRIYANKA MUNDHARA
Date: 2026.11.13 15:47:44 +05'30'

Priyanka Mundhara
Company Secretary

SARVOTTAM FINVEST LTD. KOLKATA