Date: 22nd May, 2026

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

Scrip Code: 512399

Subject: Outcome of the Board meeting held on Friday, 22nd May, 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 Friday, 22nd May, 2026 has inter alia considered and approved the following:

1. Considered, approved and took on record the Audited Standalone and Consolidated Financial Result for the quarter and year ended 31st March, 2026 as per SEBI (LODR) Regulation and took on record the Audit Report given by the Statutory Auditor of the company in this behalf.
2. Recommended final dividend of 5% for the year 2025-2026 i.e 1 Paisa per equity share of face value of Rs. 2/- each on the paid up share capital subject to the approval of shareholders at the ensuing Annual General Meeting of the company. The final dividend, if declared, will be paid within the statutory period of 30 days from the date of approval in the ensuing AGM

The meeting commenced at 13:00 P.M. and concluded at 14:00 P.M.

You are required to take the same on your records.

Thanking you,

For, SERA INVESTMENTS & FINANCE INDIA LIMITED

SHAH SAGAR SAMIR

Digitally signed by SHAH SAGAR SAMIR
Date: 2026.05.22 14:19:55 +05'30'

SAGAR SAMIR SHAH
WHOLE-TIME DIRECTOR
DIN: 03082957

Independent Auditor's Report on The Audit of Standalone Financial Results for the quarter and year ended on March 31, 2026

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

Opinion

We have audited the accompanying standalone financial results of **Sera Investments & Finance India Limited** (the company) for quarter ended **31/03/2026** and the year-to-date results for the period from **01/04/2025 to 31/03/2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2026 as well as the year-to-date results for the period from 01/04/2025 to 31/03/2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical

S D P M & Co. FRN 128741W AHMEDABAD Chartered Accountants

responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2026. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and

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are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

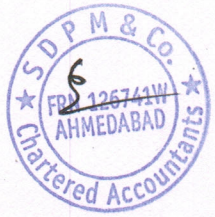
i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

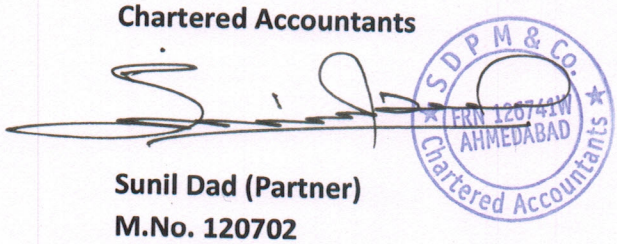
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Annual Financial Results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date: 22/05/2026
Place: Ahmedabad

For, S D P M & Co.
Chartered Accountants



Sunil Dad (Partner)
M.No. 120702
FRN: 126741W
UDIN: 26120702RNNEHA8198

Independent Auditor's Report on The Audit of Consolidated Financial Results for the quarter and year ended on March 31, 2026

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

Opinion

We have audited the accompanying Consolidated financial results of **Sera Investments & Finance India Limited** (the Holding Company) and its subsidiary and its associate (the Holding Company, its Subsidiary and its associate together referred to as "the Group") for the quarter and the year ended **31/03/2026** and the year to date results for the period from **01/04/2025 to 31/03/2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2026 as well as the year-to-date results for the period from 01/04/2025 to 31/03/2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results

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

under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibilities for the Consolidated Financial Results

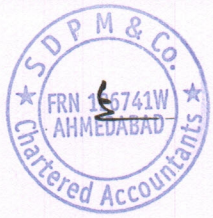
These quarterly financial results as well as the year-to-date Consolidated financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2026. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and



are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

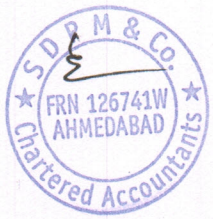
i. Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

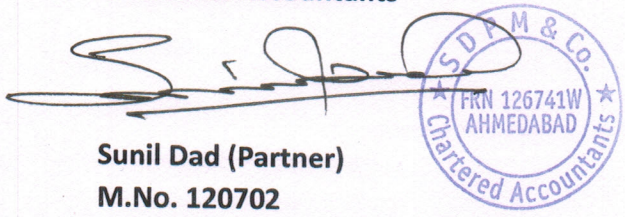
Other Matters

The Annual consolidated Financial Results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited consolidated figures in respect of the full financial year and the published unaudited consolidated year to date figures up to the third quarter of the current financial year which were subject to limited review by us. We did not audit the financial statement of the associate included in the consolidated financial results. These financial statement have been audited by the other auditor whose reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the associates is solely on the report of the other auditor and the procedures performed by us as stated under Auditor's responsibilities section above.

Our conclusion on the statement is not modified in respect of this matter.

Date: 22/05/2026
Place: Ahmedabad

For, S D P M & Co.
Chartered Accountants



Sunil Dad (Partner)
M.No. 120702
FRN: 126741W
UDIN: 26120702ZLAJXA8192

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 31/03/2026	AS AT 31/03/2025	AS AT 31/03/2026	AS AT 31/03/2025
		AUDITED	AUDITED	AUDITED	AUDITED
	ASSETS.				
(A)	**NON CURRENT ASSETS.**				
1	Property, Plant and Equipments	124.85	174.77	201.44	265.64
2	Goodwill on consolidation		-	37.61	22.27
3	Other Intangible Assets	-	-	-	-
4	Financial Assets		-	-	-
4(i)	Other Financial Assets	0.81	0.92	0.81	0.92
5	Asset held for Sale and Discontinued Operations				-
6	Other Non Current Assets	-	-	-	-
	TOTAL OF NON CURRENT ASSETS (1 TO 6)	**125.65**	**175.69**	**239.85**	**288.83**
(B)	**CURRENT ASSETS:**				
1	Financial Assets				
1(i)	Trade Receivables	373.37	147.84	373.37	150.12
1(ii)	Cash and Cash Equivalent	847.76	215.68	852.91	217.39
1(iii)	Bank balance other than cash and cash equivalents	2,316.15	2,672.41	2,316.15	2,672.41
1(iv)	Loans	6,348.96	2,253.65	6,336.78	2,253.65
1(v)	Investments	24,619.85	32,542.84	24,552.50	32,417.84
2	Current Tax Assets (Net)	-	33.33	-	33.39
3	Other Current Assets	2.57		7.53	
	TOTAL OF CURRENT ASSETS (B- 1 TO 4)	**34,508.66**	**37,865.75**	**34,439.24**	**37,744.80**
	TOTAL ASSETS (CURRENT + NON CURRENT (A + B)	**34,634.32**	**38,041.44**	**34,679.10**	**38,033.63**
	EQUITY AND LIABILITIES				
(A)	**EQUITY**				
1	Paid Up Equity Share Capital	1,309.86	1,300.00	1,309.86	1,300.00
2	Other Equity (Reserve and Surplus)	28,027.39	28,093.95	28,071.69	28,078.60
3	Non Controlling Interest	-	-	0.63	0.70
	(TOTAL OF A 1+2+3)	**29,337.25**	**29,393.95**	**29,382.19**	**29,379.30**
(B)	**NON CURRENT LIABILITIES**				
1	Deferred Tax Liabilities	5,045.00	6,643.48	5,038.94	6,637.42
2	Long Term Borrowing	116.99	-	117.50	-
3	Other Long Term Liabilities	-	11.86	-	14.66
	TOTAL OF NON CURRENT LIABILITIES B 1 TO 4)	**5,161.99**	**6,655.34**	**5,156.44**	**6,652.08**
(C)	**CURRENT LIABILITIES**				
1	Current Financial Liabilities				
1(i)	Borrowings	4.57	1,992.15	4.57	1,999.25
1(ii)	Trade Payables	-	-	-	-
2	Other Current Liabiliites	17.73	-	22.03	-
3	Short Term Provisions	3.25	-	4.35	3.00
4	Current Tax Liabilities	109.53	-	109.53	-
	TOTAL OF CURRENT LIABILITIES C 1 TO 7)	**135.08**	**1,992.15**	**140.48**	**2,002.25**
	TOTAL OF EQUITY AND LIABILITIES (A+B+C)	**34,634.32**	**38,041.44**	**34,679.10**	**38,033.63**

Date : 22/05/2026
Place : Ahmedabad

SERA INVESTMENTS & FINANCE INDIA LIMITED AHMEDABAD

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

Sagar Samir Shah
Whole Time Director
DIN: 03082957

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 Audited Standalone Financial Result For The Quarter And Year Ended 31st March 2026

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS ENDED			HALF YEAR ENDED	
		31/03/2026	31/12/2025	31/03/2025	ENDED 31/03/2026	ENDED 31/03/2025
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
	INCOMES					
I	Revenue from Operations	4,190.50	2,521.91	225.81	7,183.30	1,158.87
II	Other Income	-	-	-	-	-
III	**Total Income (I + II)**	**4,190.50**	**2,521.91**	**225.81**	**7,183.30**	**1,158.87**
IV	**EXPENSES**					
(a)	Finance Cost	5.38	42.51	38.26	136.67	178.06
(b)	Impairment on Financial Instruments	40.76	1.57	(0.35)	49.31	527.99
(c)	Employees Benefit Expenses	4.73	5.16	11.82	57.44	42.31
(d)	Depreciation and Amortisation Expenses	15.15	15.49	18.54	60.38	61.34
(e)	Other Expenses	334.90	94.74	13.65	593.18	67.85
	TOTAL EXPENSES (IV (a to g)	**400.92**	**159.46**	**81.92**	**896.98**	**877.55**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**3,789.58**	**2,362.45**	**143.89**	**6,286.31**	**281.32**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
(A)	**Profit/ (Loss) Before Tax. (V-VI)**	**3,789.58**	**2,362.45**	**143.89**	**6,286.31**	**281.32**
VIII	**TAX EXPENSES**					
(a)	Current Tax	584.18	359.57	(75.01)	977.55	15.00
(b)	Deferred Tax	(4.79)	(0.26)	(2.05)	(5.13)	(6.56)
(c)	Short/(Excess) Provision of tax ralating to prior years	-	-	4.53	-	4.53
	Total Tax Expenses	**579.39**	**359.32**	**(72.53)**	**972.42**	**12.97**
IX	**NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS**	**3,210.19**	**2,003.13**	**216.42**	**5,313.89**	**268.35**
X	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	(53,117.20)	31,968.59	(48,829.81)	(6,963.94)	28,885.98
	Income tax relating to items that will not be reclassified to profit and loss account	12,153.21	(7,314.41)	11,172.26	1,593.35	(6,609.11)
XI	Total Comprehensive Income (IX+X)	**(37,753.79)**	**26,657.31**	**(37,441.13)**	**(56.70)**	**22,545.22**
XII	Paid up Equity Share Capital (Amount in lacs) (Rs. 2 Face value per share)	1,309.86	1,309.86	1,300.00	1,309.86	1,300.00
XIII	Other Equity Capital (Reserve & Surplus)				28,027.39	28,093.95
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)					
(i)	Basic	4.90	3.06	0.33	8.11	0.41
(ii)	Diluted	4.90	3.06	0.33	8.11	0.41
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**	**(37,753.79)**	**26,657.31**	**(37,441.13)**	**(56.70)**	**22,545.22**

NOTES:

1 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.

2 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 22nd May, 2026 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are based on financial statements audited by Statutory Auditors. The Management has exercised necessary deligence to ensure that the financial results provide a true and fair view of the company's affairs.

3 The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms with regulation 33 of SEBI (LODR) regulation 2015 and SEBI circular dated July 5, 2016.

SERA INVESTMENTS & FINANCE INDIA LIMITED AHMEDABAD

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.

5 The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial year and unaudited year to date figures upto third quarter of the relevant financial year.

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 recorded the unrelised profit of remaining said investment as OCI adjustments.

7 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date : 22/05/2026
Place : Ahmedabad

SERA INVESTMENTS & FINANCE INDIA LIMITED
AHMEDABAD

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

Sagar Samir Shah
Whole Time Director
DIN: 03082957

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

Audited Consolidated Ind As Compliant Financial Result For The Quarter And Year Ended 31st March 2026

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS.	QUARTERS ENDED			HALF YEAR ENDED	
		31/03/2026	31/12/2025	31/03/2025	ENDED 31/03/2026	ENDED 31/03/2025
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
	INCOMES					
I	Revenue from Operations (Net of Taxes)	4,190.50	2,521.91	225.81	7,183.30	1,158.87
II	Other Business Income	0.00		-	0.00	-
III	**Total Income (I + II)**	**4,190.51**	**2,521.91**	**225.81**	**7,183.30**	**1,158.87**
IV	EXPENSES					
(a)	Finance Cost	5.38	42.51	50.01	136.74	189.81
(b)	Impairment on Financial Instruments	40.76	1.57	(0.35)	49.31	527.99
(c)	Employees Benefit Expenses	4.73	5.16	11.82	57.44	42.31
(d)	Depreciation and Amortisation Expenses	15.15	15.49	25.03	60.38	67.83
(e)	Other Expenses	335.82	94.74	16.93	616.46	71.13
	TOTAL EXPENSES (IV (a to g)	**401.84**	**159.46**	**103.44**	**920.33**	**899.07**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**3,788.66**	**2,362.45**	**122.37**	**6,262.97**	**259.80**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
(A)	**Profit/ (Loss) Before Tax. (V-VI)**	**3,788.66**	**2,362.45**	**122.37**	**6,262.97**	**259.80**
VIII	**TAX EXPENSES**					
(a)	Current Tax	584.18	359.57	(75.01)	977.55	15.00
(b)	Deferred Tax	(4.79)	(0.26)	(8.10)	(5.13)	(12.61)
(c)	Short/(Excess) Provision of tax ralating to prior years			4.53	-	4.53
	Total Tax Expenses	**579.39**	**359.32**	**(78.58)**	**972.42**	**6.92**
IX	**NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS**	**3,209.27**	**2,003.13**	**200.95**	**5,290.54**	**252.88**
X	**Share of Profit in associates**	**67.65**			**67.65**	-
XI	**Net Profit after Tax**	**3,276.92**	**2,003.13**	**200.95**	**5,358.19**	**252.88**
XII	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	(53,117.20)	31,968.59	(48,829.81)	(6,963.94)	28,885.98
	Income tax relating to items that will not be reclassified to profit and loss account	12,153.21	(7,314.41)	11,172.26	1,593.35	(6,609.11)
	Other Comprehensive Income	**(40,963.98)**	**24,654.17**	**(37,657.55)**	**(5,370.59)**	**22,276.87**
XIII	Total Comprehensive Income (IX+X)	**(37,687.06)**	**26,657.31**	**(37,456.60)**	**(12.40)**	**22,529.74**
	Net Profit/(Loss) attributable to					
	Parent Company	3,276.93	2,003.13	201.07	5,358.25	253.00
	Non-Controlling Interest	(0.00)	-	(0.12)	(0.06)	(0.12)
	Other Comprehensive Income attributable to					
	Parent Company	(40,963.98)	24,654.17	(37,657.55)	(5,370.59)	22,276.87
	Non-Controlling Interest					
	Total Comprehensive Income attributable to					
	Parent Company	(37,687.05)	26,657.31	(37,456.48)	(12.33)	22,529.87
	Non-Controlling Interest	(0.00)	-	(0.12)	(0.06)	(0.12)
XIV	Paid up Equity Share Capital (Amount in lacs) (Rs. 2 Face value per share)	1,309.86	1,309.86	1,300.00	1,309.86	1,300.00
XV	Other Equity Capital (Reserve & Surplus)				28,071.69	28,078.60
XVI	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized)					
(i)	Basic	4.90	3.06	0.31	8.08	0.39
(ii)	Diluted	4.90	3.06	0.31	8.08	0.39
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**	**(37,687.06)**	**26,657.31**	**(37,456.60)**	**(12.40)**	**22,529.74**

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.

SERA INVESTMENTS & FINANCE INDIA LIMITED AHMEDABAD

2 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).

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 22nd May, 2026.

4 The Figures for the previous period have been regrouped/recast, wherever necessary and has been taken as certified by previous auditor.

Date : 22/05/2026
Place : Ahmedabad

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



Sagar Samir Shah
Whole Time director
DIN : 03082957

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	
	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
A. Cash Flow from Operating Activities				
Profit before tax	6,286.31	281.32	6,262.97	259.80
Adjustments for				
Depreciation and amortization expense	60.38	61.34	60.38	67.83
Finance Cost	136.67	178.06	136.74	189.81
Provision for Diminution in value of Investments	49.31	527.99	49.31	527.99
Loss on sale of Assets			7.28	-
Operating profit before working capital changes	**6,532.68**	**1,048.71**	**6,516.68**	**1,045.43**
Adjustments for				
Decrease /(Increase) in Trade and other receivables	(228.10)	110.89	(230.78)	108.61
Decrease /(Increase) in Non financial Assets	0.11	(53.85)	0.11	(47.73)
(Decrease)/Increase in Trade and Other Payables	(858.90)	(145.72)	(859.30)	(139.92)
Cash Generated from operations	5,445.79	960.03	5,426.72	966.39
Tax Paid	(33.33)	-	(33.39)	-
Net Cash From Operating Activites	**5,479.12**	**960.03**	**5,460.11**	**966.39**
B. Cash Flow From Investing Activities				
Purchase of fixed Assets	(10.46)	(118.43)	(10.46)	(118.43)
Proceeds from sale of fixed assets (net)	-	-	7.00	-
Proceeds / repayment on non current loans	(4,144.62)	-	(4,145.02)	-
Purchase of Investment	1,315.31	(799.42)	1,325.31	(799.42)
Net Cash from Investing Activities	**(2,839.77)**	**(917.85)**	**(2,823.17)**	**(917.85)**
C. Cash flow From Financing Activities				
Proceeds of Long term Borrowings (Net)	(1,870.59)	299.78	(1,864.68)	306.88
Proceeds/ Payment from Share capital	-	-	-	
Proceeds/payment of dividend	-	(64.92)	-	(64.92)
Finance cost	(136.67)	(178.06)	(136.74)	(189.81)
Net Cash used in Financing Activities	**(2,007.26)**	**56.80**	**(2,001.42)**	**52.15**
Net Increase in Cash & Cash Equivalents	632.09	98.98	635.52	100.69
Opening Balance of Cash & Cash Equivalents	215.68	116.70	217.39	116.70
Closing Balance of Cash & Cash Equivalents	**847.76**	**215.68**	**852.91**	**217.39**

Date : 22/05/2026
Place : Ahmedabad

SERA INVESTMENTS & FINANCE INDIA LIMITED * AHMEDABAD

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

Sagar Samir Shah
Whole Time Director
DIN: 03082957