# SRESTHA FINVEST LIMITED

**Date: February 14, 2026**

**To**
**The Manager**
**Listing Department**
**1. Bombay Stock Exchange Ltd, Mumbai**
**2. Metropolitan Stock Exchange of India Ltd, Mumbai.**

**Dear Sir,**

**Sub: Outcome of Board Meeting dated February 14, 2026**

Pursuant to Regulation 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed to the Bombay Stock Exchange Ltd and Metropolitan Stock Exchange of India Ltd, that the Board of Directors of the Company at its meeting held today, i.e. **February 14, 2026** has transacted the following business:

(a) The Board of Directors approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended December 31, 2025 along with Limited Review Report issued by statutory auditors of the Company. The copy of Un-Audited Financial Results and Limited Review Report for the period ended December 31, 2025 are enclosed along with this letter for your reference and records.

(b) The Board considered and approved the compliances related matters. Also discussed and reviewed the on-going general business matters and propositions in operations of the company.

Further the Board Meeting commenced at 04:45 P.M. and concluded at 06:00 P.M.

**Thanking you,**

**Yours faithfully,**
**For Srestha Finvest Limited**

A. JITENDRA KUMAR BAFNA
Digitally signed by A. JITENDRA KUMAR BAFNA
Date: 2026.02.14 18:04:25 +05'30'

**A. Jitendra Kumar Bafna**
**Company Secretary & Compliance Officer**

**Encl : As above**

**SRESTHA FINVEST LIMITED**

**CIN: L65993TN1985PLC012047**

**Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003**

**Statement of Standalone Un-audited Financial Results for the Quarter and Nine months Ended 31.12.2025**

**e mail: srestha.info@gmail.com**

*(Rs. In Lakhs)*

| Particulars | Quarter Ended | | | Nine months Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 31.12.2025 | 30.09.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.03.2025 |
| | (Un Audited) | (Un Audited) | (Un Audited) | (Un Audited) | (Un Audited) | (Audited) |
| **1. Income from Operations** | | | | | | |
| i) Interest Income | 122.76 | 122.09 | 347.06 | 565.38 | 1,014.65 | 1,108.16 |
| ii) Dividend Income | 0.53 | 1.94 | 0.76 | 2.47 | 1.66 | 1.66 |
| iii) Rental Income | - | - | - | - | - | - |
| iv) Fees and Commission Income | - | - | - | - | - | - |
| v) Net gain on trading of shares | - | - | - | - | 2699.00 | - |
| vi) Net gain on trading of Futures & Options | - | - | - | 47.01 | - | - |
| **I) Total Revenue from operations** | **123.29** | **124.04** | **347.82** | **614.86** | **3,715.31** | **1,109.81** |
| **II) Other Income** | 0.03 | 50.06 | 2.42 | 50.10 | 2.43 | 18.99 |
| **III) Total Income (I) + (II)** | **123.32** | **174.09** | **350.24** | **664.96** | **3,717.74** | **1,128.80** |
| **Expenses** | | | | | | |
| i) Finance Costs | 0.04 | - | 71.81 | 0.04 | 250.32 | 314.65 |
| ii) Fees and Commission expense | 4.69 | 5.24 | 156.77 | 37.74 | 200.50 | 208.61 |
| iii) Impairment on Financial Instruments | - | - | 0.00 | - | - | - |
| iv) Employee Benefit Expenses | 11.74 | 11.68 | 9.09 | 35.43 | 25.32 | 33.72 |
| v) Depreciation, Amortisation and Impairment | 14.63 | 14.63 | 18.83 | 43.90 | 56.42 | 75.24 |
| vi) Loss in trading of shares | 6.39 | 1.88 | 130.44 | 8.74 | - | 384.10 |
| vii) Loss in trading of Future & Options | - | - | 2301.24 | - | 2,741.34 | 2,647.88 |
| viii) Bad Debts | - | - | 0.00 | - | 360.00 | 360.00 |
| ix) Provision of NPA | - | 584.29 | 0.00 | 584.29 | 70.00 | 171.31 |
| x) Other Expenses | 28.51 | 634.24 | 117.00 | 757.96 | 368.24 | 436.67 |
| **IV) Total Expenses** | **66.00** | **1,251.97** | **2,805.19** | **1,468.10** | **4,072.13** | **4,632.18** |
| **V) Profit before tax (III) - (IV)** | **57.32** | **(1,077.88)** | **(2,454.95)** | **(803.15)** | **(354.39)** | **(3,503.38)** |
| **VI) Tax Expense:** | | | | | | |
| i) Current Tax/Short Provision of Pervious year | - | - | - | - | 486.26 | 1.12 |
| ii) Deferred Tax | - | - | -2.14 | - | (6.95) | (9.31) |
| iii) Provision Against Standard Assets | - | - | - | - | - | 3.25 |
| **VII) Profit For the period (V) - (VI)** | **57.32** | **(1,077.88)** | **(2,452.81)** | **(803.15)** | **(833.70)** | **(3,498.44)** |
| **VIII) Other Comprehensive Income (OCI)** | | | | | | |
| **A)** (i) Items that will not be reclassified to profit or loss | | | | | | |
| - Remeasurement loss on defined benefit plans | - | - | 0.00 | - | - | - |
| - Change in Fair Value of Equity Instruments through OCI / Net gain on equity instruments through OCI | (529.89) | 183.08 | 1570.98 | (110.26) | (491.12) | (746.93) |
| (ii) Income tax relating to the above items | 75.77 | (26.18) | -379.28 | 15.77 | (50.83) | 608.61 |
| **Subtotal (A)** | **(454.12)** | **156.90** | **1,191.70** | **(94.49)** | **(541.95)** | **(138.32)** |
| **B)** (i) Items that will be reclassified to profit or loss | | | | | | |
| - Net gain on debt instruments through OCI | - | - | - | - | - | - |
| (ii) Income tax relating to the above items | - | - | - | - | - | - |
| **Subtotal (B)** | - | - | - | - | - | - |
| **Other Comprehensive Income (A + B)** | (454.12) | 156.90 | **1,191.70** | **(94.49)** | **(541.95)** | **(138.32)** |
| **(IX) Total Comprehensive Income for the period (VII+VIII)** | **(396.79)** | **(920.98)** | **(1,261.11)** | **(897.64)** | **(1,375.65)** | **(3,636.76)** |
| **(X) Paid - up equity share capital (Face Value of the share Rs 1/- each)** | 16,400.00 | 16,400.00 | 16,400.00 | 16,400.00 | 16,400.00 | 16,400.00 |
| **(XI) Reserve excluding revaluation reserves as per balance sheet of previous accounting year** | | | | | | 538.95 |
| **(XII) Earnings per equity share (Face value of Rs.1/- each) #** | | | | | | |
| Basic (Rupees) | 0.003 | -0.066 | -0.162 | -0.049 | -0.055 | -0.231 |
| Diluted (Rupees) | 0.002 | -0.043 | -0.162 | -0.032 | -0.055 | -0.231 |

**NOTES:**

1. The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Ind AS) Rules, as amended from time to time, directions/guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Standalone financial results are in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.
2. The above Un-audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 14th February, 2026
3. The Company is engaged into two segment, Financing and Investments Activities.
4. The company has carried out the assessement of Impairment of Asset as defined in IND AS.
5. The Board of Directors have not declared any interim dividend.
6. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.
7. The diluted EPS is computed considering the amount received for allotment of convertible warrants
8. The Company has evaluated the applicability and financial implications of the Labour Codes. The provisions of the Payment of Gratuity Act are presently not applicable to the Company, and the Company does not have a policy for leave encashment. Accordingly, the implementation of the Labour Codes does not have any financial impact on the Company's employee benefit obligations. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on employee benefit liabilities as and when they become applicable.

**Place: Chennai**
**Date: 14.02.2026**

SRESTHA FINVEST LIMITED CHENNAI

**SUNIL BHANDARI**
**Whole Time Director**
**DIN: 03120545**

**SRESTHA FINVEST LIMITED**
**CIN: L65993TN1985PLC012047**
**Regd. Office: Door No. 19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003**
**e mail: srestha.info@gmail.com | Contact No.: 044-40057044**

## Segment Information in respect of Un-Audited Financial Results for the Quarter ended 31st Dec 2025

(Rs. In Lakhs)

| Particulars | Quarter Ended | | | Nine month Ended | | Year ended |
|---|---|---|---|---|---|---|
| | 31.12.2025 | 30.09.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.03.2025 |
| | Unaudited | Unaudited | UnAudited | Unaudited | Unaudited | Audited |
| **1. Segment Revenue** (net sale/income from each segment should be disclosed under this head) | | | | | | |
| (a) Lending Division | 122.76 | 122.09 | 347.06 | 565.38 | 1014.65 | 1108.16 |
| (b) Investment/Trading in Equity and F&O | 0.00 | 0.00 | - | 49.48 | 2,699.00 | 1.66 |
| **Net sales/Income From Operations** | **122.76** | **122.09** | **347.06** | **614.86** | **3713.65** | **1109.81** |
| **2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)** | | | | | | |
| (a) Lending Division | 63.72 | -1076.00 | -23.26 | -794.40 | -312.05 | -471.40 |
| (b) Investment/Trading in Equity and F&O | -6.39 | -1.88 | -2431.69 | -8.74 | -42.34 | -3031.97 |
| (c) Unallocable | - | - | - | - | - | 0.00 |
| **Total Profit Before Tax** | **57.32** | **-1077.88** | **-2454.95** | **-803.15** | **-354.39** | **-3503.38** |
| **3. Segment Assets** | | | | | | |
| (a) Lending Division | 15,232.21 | 14,693.91 | 13,925.83 | 15,232.21 | 13,925.83 | 15,366.83 |
| (b) Investment/Trading in Equity and F&O | 7,689.82 | 7,927.52 | 9,168.28 | 7,689.82 | 9,168.28 | 6,737.57 |
| (c) Unallocable | - | - | - | - | - | - |
| **Total Segment Assets** | **22,922.03** | **22,621.44** | **23,094.11** | **22,922.03** | **23,094.11** | **22,104.40** |
| **4. Segment Liabilities** | | | | | | |
| (a) Lending Division | 5,792.08 | 6,183.33 | 6,132.45 | 5,792.08 | 6,132.45 | 5,165.44 |
| (b) Investment/Trading in Equity and F&O | 110.02 | - | - | 110.02 | - | - |
| (c) Unallocable | - | - | - | - | - | - |
| **Total Segment Liabilities** | **5,902.10** | **6,183.33** | **6,132.45** | **5,902.10** | **6,132.45** | **5,165.44** |
| **4. Capital Employed** | | | | | | |
| (a) Lending Division | 9,440.13 | 8,510.58 | 7,793.38 | 9,440.13 | 7,793.38 | 10,201.38 |
| (b) Investment/Trading in Equity and F&O | 7,579.80 | 7,927.52 | 9,168.28 | 7,579.80 | 9,168.28 | 6,737.57 |
| **Capital Employed** | **17,019.93** | **16,438.11** | **16,961.66** | **17,019.93** | **16,961.66** | **16,938.95** |

For and on behalf of the Board
For Srestha Finvest Limited

SRESTHA CHENNAI FINVEST LIMITED

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-02-2026

DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
darpannassociates@gmail.com

## Limited Review Report

The Board of Directors of **Srestha Finvest Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Srestha Finvest Limited** ("the Company") for the quarter and nine months ended **31st December 2025** 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 to date, read with SEBI circular no. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019.

The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter and nine months ended December 31, 2025 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.

We conducted our review 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 Statement is free of material misstatement. The 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.

**Basis for Qualified Conclusion**

Based on information provided to us by management, the company has not provided Interest of Rs.51.19 Lakhs on borrowings from Arcadia Shipping Ltd. The company has received letters from Arcadia shipping Ltd recalling the Interest and Loan outstanding. Based on the explanation given to us, the company has not given response for the same and is exploring legal options. As per Ind AS and Generally Accepted Accounting Principles, accounting policies adopted for annual accounts are to be followed for Interim Financials. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter and Nine months ended 31.12.2025 to the extent of Rs.17.07 Lakhs and Rs.51.19 Lakhs respectively, and decrease in Loss after Tax for the Quarter and Nine months ended 31.12.2025 to that extent.

**Qualified Conclusion:**

Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying

DARPAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016156S No.11/2, Shyam Avenue College Road, Nungambakkam, Chennai-06.

DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
darpannassociates@gmail.com

statement of unaudited standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

***For Darpan & Associates***
***ICAI Firm Registration No.016156S***
***Chartered Accountants***

***Darpan Kumar***
***Partner***
***Membership No. 235817***
***UDIN: 26235817CIAEQQ7351***

**Place** : Chennai
**Date** : February 14, 2026

**SRESTHA FINVEST LIMITED**
**CIN: L65993TN1985PLC012047**
**Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003**
**Statement of Consolidated Un-audited Financial Results for the Quarter Ended 31.12.2025**
**e mail: srestha.info@gmail.com**

*(Rs. In Lakhs)*

| Particulars | Quarter Ended | | | Nine month Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 31.12.2025 | 30.09.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.03.2025 |
| | (Un Audited) | (Un Audited) | (Un Audited) | (Un Audited) | (Un Audited) | (Audited) |
| **1. Income from Operations** | | | | | | |
| i) Interest Income | 122.76 | 122.09 | 347.06 | 565.38 | 1,014.65 | 1,108.16 |
| ii) Dividend Income | 0.53 | 1.94 | 0.76 | 2.47 | 1.66 | 1.66 |
| iii) Rental Income | - | - | - | - | - | - |
| iv) Fees and Commission Income | - | - | - | - | - | - |
| v) Net gain on trading of shares | - | - | - | - | 2,699.00 | - |
| vi) Net gain on trading of Futures & Options | - | - | - | 47.01 | - | - |
| **I) Total Revenue from operations** | **123.29** | **124.04** | **347.82** | **614.86** | **3,715.31** | **1,109.81** |
| **II) Other Income** | 0.03 | 50.06 | 2.42 | 50.10 | 2.43 | 18.99 |
| **III) Total Income (I) + (II)** | **123.32** | **174.09** | **350.24** | **664.96** | **3,717.74** | **1,128.80** |
| **Expenses** | | | | | | |
| i) Finance Costs | 0.05 | - | 71.81 | 0.05 | 250.32 | 326.32 |
| ii) Fees and Commission expense | 4.69 | 5.24 | 156.77 | 37.74 | 200.50 | 208.61 |
| iii) Impairment on Financial Instruments | - | - | - | - | - | - |
| iv) Employee Benefit Expenses | 11.74 | 11.68 | 9.09 | 35.43 | 25.32 | 33.72 |
| v) Depreciation, Amortisation and Impairment | 14.63 | 14.63 | 18.83 | 43.90 | 56.42 | 75.24 |
| vi) Loss in trading of shares | 6.39 | 1.88 | 130.44 | 8.74 | - | 384.10 |
| vii) Loss in trading of Future & Options | - | - | 2,301.24 | - | 2,741.34 | 2,647.88 |
| viii) Bad Debts | - | - | - | - | 360.00 | 360.00 |
| ix) Provision of NPA | - | 584.29 | - | 584.29 | 70.00 | 171.31 |
| x) Other Expenses | 28.57 | 634.24 | 117.00 | 758.24 | 368.24 | 436.88 |
| **IV) Total Expenses** | **66.08** | **1,251.97** | **2,805.19** | **1,468.39** | **4,072.13** | **4,644.06** |
| **V) Profit before tax (III) - (IV)** | **57.25** | **-1,077.88** | **-2,454.95** | **-803.44** | **-354.39** | **-3,515.26** |
| **VI) Tax Expense:** | | | | | | |
| i) Current Tax/Short Provision of Pervious year | - | - | - | - | 486.26 | 1.12 |
| ii) Deferred Tax | - | - | -2.14 | - | -6.95 | -9.31 |
| iii) Provision Against Standard Assets | - | - | - | - | - | 3.25 |
| **VII) Profit For the period (V) - (VI)** | **57.25** | **-1,077.88** | **-2,452.81** | **-803.44** | **-833.70** | **-3,510.32** |
| **VIII) Other Comprehensive Income (OCI)** | | | | | | |
| **A)** (i) Items that will not be reclassified to profit or loss | | | | | | |
| - Remeasurement loss on defined benefit plans | | - | - | - | - | - |
| - Change in Fair Value of Equity Instruments through OCI / Net gain on equity instruments through OCI | -529.89 | 183.08 | 1,570.98 | -110.26 | -491.12 | -746.93 |
| (ii) Income tax relating to the above items | 75.77 | -26.18 | -379.28 | 15.77 | -50.83 | 608.61 |
| **Subtotal (A)** | **-454.12** | **156.90** | **1,191.70** | **-94.49** | **-541.95** | **-138.32** |
| **B)** (i) Items that will be reclassified to profit or loss | | | | | | |
| - Net gain on debt instruments through OCI | | - | - | - | - | - |
| (ii) Income tax relating to the above items | | - | - | - | - | - |
| **Subtotal (B)** | | - | - | - | - | - |
| **Other Comprehensive Income (A + B)** | **-454.12** | **156.90** | **1,191.70** | **-94.49** | **-541.95** | **-138.32** |
| **(IX) Total Comprehensive Income for the period (VII+VIII)** | **-396.87** | **-920.98** | **-1,261.11** | **-897.93** | **-1,375.65** | **-3,648.63** |
| **(X) Profit for the year attributable to:** | | | | | | |
| Shareholders of the group | 57.27 | -1,077.88 | -2,452.81 | -803.36 | -833.70 | -3,507.35 |
| Non-controlling interests | -0.02 | - | - | -0.07 | - | -2.97 |
| **(XI) Other Comprehensive Income attributable to:** | | | | | | |
| Shareholders of the group | -454.12 | 156.90 | 1,191.70 | -94.49 | -541.95 | -138.32 |
| Non-controlling interests | - | - | - | - | - | - |
| **(XII) Total Comprehensive Income attributable to:** | | | | | | |
| Shareholders of the group | -396.85 | -920.98 | -1,261.11 | -897.86 | -1,375.65 | -3,645.66 |
| Non-controlling interests | -0.02 | - | - | -0.07 | - | -2.97 |
| **(XIII) Paid - up equity share capital (Face Value of the share Rs 1/- each)** | 16,400.00 | 16,400.00 | 16,400.00 | 16,400.00 | 16,400.00 | 16,400.00 |
| **(XIV) Reserve excluding revaluation reserves as per balance sheet of previous accounting year** | | | | | | 530.04 |
| **(XV) Earnings per equity share (Face value of Rs.1/- each) #** | | | | | | |
| Basic (Rupees) | 0.003 | -0.066 | -0.162 | -0.049 | -0.055 | -0.214 |
| Diluted (Rupees) | 0.002 | -0.043 | -0.162 | -0.032 | -0.055 | -0.232 |

NOTES:

1. The above Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Ind AS) Rules, as amended from time to time, directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Consolidated financial results are in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.
2. The above Un-audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 14th February, 2026
3. The Company is engaged into two segment, Financing and Investments Activities.
4. The company has carried out the assessement of Impairment of Asset as defined in IND AS.
5. The Board of Directors have not declared any interim dividend.
6. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.
7. The diluted EPS is computed considering the amount received for allotment of convertible warrants
8. The Company has evaluated the applicability and financial implications of the Labour Codes. The provisions of the Payment of Gratuity Act are presently not applicable to the Company, and the Company does not have a policy for leave encashment. Accordingly, the implementation of the Labour Codes does not have any financial impact on the Company's employee benefit obligations. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on employee benefit liabilities as and when they become applicable.

SRESTHA FINVEST LIMITED CHENNAI

**SUNIL CHANDARI**
**Whole Time Director**
**DIN: 03120545**

**Place: Chennai**
**Date: 14.02.2026**

**SRESTHA FINVEST LIMITED**
**CIN: L65993TN1985PLC012047**
**Regd. Office: Door No. 19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003**
**e mail: srestha.info@gmail.com | Contact No.: 044-40057044**

## Segment Information in respect of Un-Audited Consolidated Financial Results for the Quarter ended 31st December 2025

(Rs. In Lakhs)

| Particulars | Quarter Ended | | | Nine month Ended | | Year ended |
|---|---|---|---|---|---|---|
| | 31.12.2025 | 30.09.2025 | 31.12.2024 | 31.12.2025 | 31.12.2024 | 31.03.2025 |
| | Unaudited | Unaudited | UnAudited | Unaudited | Unaudited | Audited |
| **1. Segment Revenue** (net sale/income from each segment should be disclosed under this head) | | | | | | |
| (a) Lending Division | 122.76 | 122.09 | 347.06 | 565.38 | 1014.65 | 1108.16 |
| (b) Investment/Trading in Equity and F&O | 0.53 | 1.94 | 0.76 | 49.48 | 2,699.00 | 1.66 |
| **Net sales/Income From Operations** | **123.29** | **124.04** | **347.82** | **614.86** | **3713.65** | **1109.81** |
| **2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)** | | | | | | |
| (a) Lending Division | 63.64 | -1076.00 | -23.26 | -794.69 | -312.05 | -483.28 |
| (b) Investment/Trading in Equity and F&O | -6.39 | -1.88 | -2431.69 | -8.74 | -42.34 | -3031.97 |
| (c) Unallocable | - | - | - | - | | 0.00 |
| **Total Profit Before Tax** | **57.25** | **-1077.88** | **-2454.95** | **-803.44** | **-354.39** | **-3515.26** |
| **3. Segment Assets** | | | | | | |
| (a) Lending Division | 15,270.14 | 15,270.14 | 13,925.83 | 15,270.14 | 13,925.83 | 16,266.83 |
| (b) Investment/Trading in Equity and F&O | 7,652.32 | 7,652.32 | 9,168.28 | 7,652.32 | 9,168.28 | 6,700.07 |
| (c) Unallocable | - | - | - | - | - | - |
| **Total Segment Assets** | **22,922.46** | **22,922.46** | **23,094.11** | **22,922.46** | **23,094.11** | **22,966.90** |
| **4. Segment Liabilities** | | | | | | |
| (a) Lending Division | 5,792.18 | 5,902.20 | 6,132.45 | 5,792.18 | 6,132.45 | 6,027.32 |
| (b) Investment/Trading in Equity and F&O | 110.02 | - | - | 110.02 | - | - |
| (c) Unallocable | - | - | - | - | - | - |
| **Total Segment Liabilities** | **5,902.20** | **5,902.20** | **6,132.45** | **5,902.20** | **6,132.45** | **6,027.32** |
| **4. Capital Employed** | | | | | | |
| (a) Lending Division | 9,477.96 | 9,367.94 | 7,793.38 | 9,477.96 | 7,793.38 | 10,239.50 |
| (b) Investment/Trading in Equity and F&O | 7,542.30 | 7,652.32 | 9,168.28 | 7,542.30 | 9,168.28 | 6,700.07 |
| **Capital Employed** | **17,020.26** | **17,020.26** | **16,961.66** | **17,020.26** | **16,961.66** | **16,939.58** |

NOTE: The Segment Report for the Quarter/Half Year/ Nine months Ended on 31-Dec-2024 is not applicable as the subsidiary M/s. Srestha Greentech Private Limited has no income for the said period

**For and on behalf of the Board**
**For Srestha Finvest Limited**

SRESTHA FINVEST LIMITED CHENNAI

**Sunil Bhandari**
**Wholetime Director**
**DIN: 03120545**

**Place :- Chennai**
**Date :- 14-02-2026**

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CHARTERED ACCOUNTANT
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## Limited Review Report for Consolidated Financial Results

The Board of Directors of **Srestha Finvest Limited**

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Srestha Finvest Limited** ("the Company") for the quarter and nine months ended **31 December 2025** 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 to date.

The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter and nine months ended December 31, 2025 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.

We conducted our review 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 Statement is free of material misstatement. The 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.

The Statement includes the results of following subsidiary:

1. Srestha Greentech Pvt Ltd

The accompanying unaudited consolidated financial results includes unaudited interim financial statements and other unaudited financial information in respect of subsidiary, which have not been reviewed by their auditor, whose interim financial statements reflect total revenues of Rs.0 Lakhs and Rs.0 lakhs for the quarter and nine months ended December 31, 2025 respectively, total net profit / (loss) after tax of Rs.(0.08) Lakhs and Rs.(0.29) Lakhs for the quarter and nine months ended December 31, 2025 respectively, and total comprehensive income / (loss) of Rs.(0.08) Lakhs and Rs.(0.29) Lakhs for the quarter and nine months ended December 31, 2025 respectively, as considered in the unaudited consolidated financial results. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of the subsidiary, is based solely on such unaudited financial statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

**Basis for Qualified Conclusion**

Based on information provided to us by management, the group has not provided Interest of Rs.51.19 Lakhs on borrowings from Arcadia Shipping Ltd. The group has received letters from Arcadia shipping Ltd recalling the Interest and Loan outstanding. Based on the explanation given to us, the group has not given response for the same and is exploring legal options. As per Ind AS and Generally Accepted Accounting Principles,

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accounting policies adopted for annual accounts are to be followed for Interim Financials. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter and Nine months ended 31.12.2025 to the extent of Rs.17.07 Lakhs and Rs.51.19 Lakhs respectively, and decrease in Loss after Tax for the Quarter and Nine months ended 31.12.2025 to that extent.

**Qualified Conclusion:**

Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

***For Darpan & Associates***
***ICAI Firm Registration No.016156S***
***Chartered Accountants***

DARPAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 016156S No.11/2, Shyam Avenue, College Road, Nungambakkam, Chennai-06

***Darpan Kumar***
***Partner***
***Membership No. 235817***
***UDIN: 26235817WOVLWE7148***

**Place** : Chennai
**Date** : February 14, 2026