SRESTHA FINVEST LIMITED

Date: May 30, 2025

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 held on May 30, 2025

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., Friday, May 30, 2025 has transacted the following business:

(a) approved the Audited Financial Results (Consolidated and Standalone) of the Company for the quarter and year ended March 31, 2025 along with Audit Report issued by statutory auditors of the company.

The copy of Consolidated & Standalone Audited Financial Results along with Statement of Assets & Liabilities, Statement of Cash Flows, Auditors' Report for financial year ended March 31, 2025 is enclosed herewith.

(b) approved the appointment of M/s. SPAN & Co. Company Secretaries LLP, Practising Company Secretaries, (Firm Registration Number: L2016TN009000), a peer reviewed firm, as the Secretarial Auditors of the Company for a term of upto 5 (five) consecutive years commencing from the financial year 2025-26 till the financial year 2029-30, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company.

(c) The Board discussed and approved the compliance related matters. The Board also considered and reviewed the on-going general business matters and propositions in operations of the company.

Further the Board Meeting commenced at 10:00 P.M. and concluded at 11:30 P.M.

Thanking you,

Yours faithfully,
For Srestha Finvest Limited

A. JITENDRA KUMAR BAFNA

A. Jitendra Kumar Bafna
Company Secretary & Compliance Officer

Encl: As above

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

Auditor's Report on Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Srestha Finvest Limited

Qualified Opinion

We have audited the accompanying standalone quarterly financial results of Srestha Finvest Limited for the quarter ended March 31, 2025 and the year-to-date results for the period April 1, 2024 to March 31, 2025, 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.

In our opinion and to the best of our information and according to the explanations given to us, except for the impact of the matter referred in the Basis for Qualified Opinion para below, the aforementioned standalone financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the Net Loss and Other Comprehensive Income and other financial information for the quarter ended March 31, 2025 as well as the Net Loss and Other Comprehensive Loss and other financial information for the period from April 1, 2024 to March 31, 2025.

Basis for Qualified Opinion

Based on information provided to us by management, the company has not provided Interest of Rs.68.25 Lakhs on borrowings / ICD from Arcadia Shipping Ltd. The company had received letters from Arcadia shipping Ltd few years back 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. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter and year ended 31.03.2025 to the extent of Rs.17.07 Lakhs and Rs.68.25 Lakhs respectively, and decrease in Loss after Tax for the Quarter and year ended 31.03.2025 to that extent.

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 thereunder, 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.

DARPAN & ASSOCIATES
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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 interim financial statements. 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/loss 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 thereunder 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 financial reporting process of the Company.

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 is 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 this 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:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and disclosures made by the Board of Directors.
- 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 ability of the Company 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 Statement 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.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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 Matter

The Statement includes the results for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures 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 relevant financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

CA Darpan Kumar
Partner
M. No. 235817
UDIN: 25235817BMJLMN8828

Place: Chennai
Date: 30/05/2025

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

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

Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31.03.2025

e mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Refer Note 7)	(Un Audited)	(Refer Note 7)	(Audited)	(Audited)
1. Income from Operations					
i) Interest Income	93.50	347.06	391.85	1,108.16	1,013.01
ii) Dividend Income	0.00	0.76	0.79	1.66	7.86
iii) Rental Income	-	-	-	-	-
iv) Fees and Commission Income	-	-	-	-	-
v) Net gain on trading of shares	-	-	171.05	-	254.60
vi) Net gain on trading of Futures & Options	-	-	-	-	-
I) Total Revenue from operations	**93.50**	**347.82**	**563.69**	**1,109.81**	**1,275.47**
II) Other Income	16.56	2.42	0.46	18.99	6.95
III) Total Income (I) + (II)	**110.07**	**350.24**	**564.16**	**1,128.80**	**1,282.42**
Expenses					
i) Finance Costs	64.32	71.81	28.50	314.65	389.32
ii) Fees and Commission expense	8.12	156.77	44.98	208.61	111.50
iii) Impairment on Financial Instruments	-	-	-	-	-
iv) Employee Benefit Expenses	8.40	9.09	7.81	33.72	26.84
v) Depreciation, Amortisation and Impairment	18.84	18.83	16.89	75.24	54.36
vi) Loss in trading of shares	3,083.10	130.44	-	384.10	-
vii) Loss in trading of Future & Options	-93.47	2,301.24	1.36	2,647.88	117.31
viii) Bad Debts	-	-	-	360.00	-
ix) Provision of NPA	101.31	-	-102.00	171.31	137.50
x) Other Expenses	68.42	117.00	46.92	436.67	258.02
IV) Total Expenses	3,259.06	2,805.19	44.46	4,632.18	1,094.86
V) Profit before tax (III) - (IV)	**-3,149.00**	**-2,454.95**	**519.70**	**-3,503.38**	**187.56**
VI) Tax Expense:					
i) Current Tax/Short Provision of Pervious year	-485.14	-	10.53	1.12	10.88
ii) Deferred Tax	-2.35	-2.14	-3.58	-9.31	-3.58
iii) Provision for Standard Assets	3.25	-	6.40	3.25	6.40
VII) Profit For the period (V) - (VI)	**-2,664.75**	**-2,452.81**	**506.35**	**-3,498.44**	**173.86**
VIII) Other Comprehensive Income (OCI)					
A) (i) Items that will not be reclassified to profit or loss					
- Remeasurement loss on defined benefit plans	-	-	-	-	-
- Net gain on equity instruments through OCI	-255.81	1,570.98	1,529.91	-746.93	2,703.49
(ii) Income tax relating to the above items	659.44	-379.28	-268.52	608.61	-473.35
Subtotal (A)	403.63	1,191.70	1,261.39	-138.32	2,230.14
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)	403.63	1,191.70	1,261.39	-138.32	2,230.14
(IX) Total Comprehensive Income for the period (VII+VIII)	**-2,261.12**	**-1,261.11**	**1,767.73**	**-3,636.76**	**2,404.00**
(X) Paid - up equity share capital (Face Value of the share Rs 1/- each)	16,400.00	16,400.00	11,600.00	16,400.00	11,600.00
(XI) Reserve excluding revaluation reserves as per balance sheet of previous accounting year				-1,700.17	1,936.58
(XII) Earnings per equity share (Face value of Rs.1/- each) #					
Basic (Rupees)	-0.176	-0.162	0.041	-0.231	0.014
Diluted (Rupees)	-0.176	-0.162	0.041	-0.231	0.014

 # Earnings per equity share for the quarter ended is not annualised

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 Audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on May 30, 2025.
3. Pursuant to members approval at the Extraordinary General Meeting held on November 08, 2024, the Board of Directors at its meeting held on 18/02/2025 has approved the allotment of 85,30,00,000 fully convertible warrants at an Issue price of Rs. 1.05/- including a premium of Rs. 0.05/- per Warrant, aggregating to Rs.89,56,50,000/- to Non-Promoter, Public Category, on preferential allotment basis, upon receipt of 25% (Rs. 22.39 Crores) upfront payment of the total consideration.
4. The Company is engaged into two segment, Financing and Investments Activities.
5. The company has carried out the assessement of Impairment of Asset as defined in IND AS.
6. The Board of Directors have not declared any interim dividend.
7. The Company has not provided Interest of Rs. 68.25 Lakhs on borrowings for one of the parties due to ongoing dispute as to interest and claim repayment. The company has sought opinion for legal opinion against the claim and shall proceed according to the legal advise.
8. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.
9. The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the respective year, which have been subject to limited review by the Statutory Auditors.

Sunil Bhandari

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Date: 2025.05.30 23:04:18 +05'30'

SUNIL BHANDARI
Wholetime Director
DIN: 03120545

Date: 30.05.2025

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

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e-mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In Lakhs)

S. No.	Particulars	31st March 2025	31st March 2024
	Assets		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	687.46	965.54
(b)	Bank Balance other than (a) above	-	
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	12,904.15	11,240.69
(f)	Investments	6,737.57	5,901.76
(g)	Other Financial assets (to be specified)	-	
(2)	**Non-Financial Assets**		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	89.43	75.85
(c)	Deferred tax Assets (Net)	146.64	-
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	175.06	249.97
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	1,364.09	903.79
Total Assets		**22,104.40**	**19,337.59**
	Liabilities And Equity		
(1)	**Financial Liabilities**		
(a)	Derivative financial instruments	-	-
(b)	Payables	-	-
	(I)Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises	-	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	8.57	135.43
(c)	Debt Securities		-
(d)	Borrowings (Other than Debt Securities)	4,789.88	4,967.88
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities(to be specified)	-	-
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	361.46	186.90
(c)	Deferred tax liabilities (Net)	-	471.28
(d)	Other non-financial liabilities(to be specified)	5.53	39.52
(3)	**Equity**		
(a)	Equity share capital	16,400.00	11,600.00
(b)	Other equity	538.95	1,936.58
Total Liabilities		**22,104.40**	**19,337.59**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.05.30 23:00:49 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 30-05-2025

SRESTHA FINVEST LIMITED

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e-mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD ENDED 31.03.2025

(Rs. In Lakhs)

S. No.	Particulars		31st March 2025	31st March 2024
A	**Cash Flows from Operating Activities:**			
	Net profit / (loss) before taxation		**(3503.38)**	**187.56**
	Adjustments for :			
	Depreciation		75.24	54.36
	Provisioning for Statutory Reserves (net)		0	0.00
	Provisioning for NPA		171.31	137.50
	Loss / (Gain) on Sale of Investments		384.10	(254.60)
	Operating Profit before Working Capital Changes		**(2872.72)**	**124.82**
	(Increase) / Decrease in loan Assets		(1663.46)	(3491.68)
	(Increase) / Decrease in Trade Receivables		0.00	5.69
	(Increase) / Decrease in Current Tax Assets (net)		(13.58)	(22.33)
	(Increase) / Decrease in non-Financial Assets		(460.30)	(156.48)
	Increase / (Decrease) in trade payables and other payables		(126.86)	114.80
	Increase / (Decrease) in Borrowings		(178.00)	1971.06
	Increase / (Decrease) in Provisions		0.00	0.00
	Increase / (Decrease) in other Financial liabilities		(33.99)	35.19
	Cash Generated from Operations		**(5348.92)**	**(1418.94)**
	Less: Tax paid		1.12	10.88
	Net cash flow from / (used) in operating activites (A)		**(5350.03)**	**(1429.82)**
B	**Cash Flows from Investing Activities:**			
	Purchase of property plant and equipment		(0.33)	(161.13)
	Investments in Subsidiary		0.00	0.00
	Purchase / Sale of Investments (net)		(1966.84)	(2554.81)
	Net Cash From Investing (B)		**(1967.17)**	**(2715.94)**
C	**Cash flow from Financing Activities:**			
	Issue of Equity Shares during the year		4800.00	5000.00
	Warrant Application money		2239.13	0.00
	Net Cash Used In Financing Activities (C)		**7039.13**	**5000.00**
	Net Increase in Cash and Cash Equivalents (A+B+C)		**-278.08**	**854.24**
	Cash and Cash Equivalents at beginning of Period		965.54	111.30
	Cash and Cash Equivalents at end of Period		687.46	965.54
			-278.08	**854.24**

Note:

The above statement of Cashflow is prepred under "indirect method' as set out in Ind AS 7 'Statement of Cash Flows'.

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.05.30 23:01:08 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 30-05-2025

SRESTHA FINVEST LIMITED

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Segment Information in respect of Audited Consolidated Financial Results for the Quarter and Year ended 31st March 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Year ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a) Lending Division	93.50	347.06	391.85	1108.16	1013.01
(b) Investment/Trading in Equity and F&O	0.00	0.00	171.84	0.00	145.14
Net sales/Income From Operations	**93.50**	**347.06**	**563.69**	**1108.16**	**1158.15**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)					
(a) Lending Division	-159.36	-23.26	615.96	-471.40	537.21
(b) Investment/Trading in Equity and F&O	-2989.64	-2431.69	-96.26	-3031.97	-349.65
(c) Unallocable	0.00	0.00	-	-	0.00
Total Profit Before Tax	**-3149.00**	**-2454.95**	**519.70**	**-3503.38**	**187.56**
3. Segment Assets					
(a) Lending Division	15366.83	13925.83	13,435.83	15,366.83	13,435.83
(b) Investment/Trading in Equity and F&O	6737.57	9168.28	5,901.76	6,737.57	5,901.76
(c) Unallocable	0.00	0.00	-	-	-
Total Segment Assets	**22104.40**	**23094.11**	**19337.59**	**22104.40**	**19337.59**
4. Segment Liabilities					
(a) Lending Division	5165.44	6132.45	5,801.00	5,165.44	5,801.00
(b) Investment/Trading in Equity and F&O	0.00	0.00	-	-	-
(c) Unallocable	0.00	0.00	-	-	-
Total Segment Liabilities	**5165.44**	**6132.45**	**5801.00**	**5165.44**	**5801.00**
4. Capital Employed					
(a) Lending Division	10,201.38	7,793.38	7,634.83	10,201.38	7,634.83
(b) Investment/Trading in Equity and F&O	6,737.57	9,168.28	5,901.76	6,737.57	5,901.76
Capital Employed	**16,938.95**	**16,961.66**	**13,536.59**	**16,938.95**	**13,536.59**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.05.30 23:01:20 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 30-05-2025

DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
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Auditor's Report on Consolidated Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Srestha Finvest Limited

Qualified Opinion

We have audited the accompanying consolidated quarterly financial results of Srestha Finvest Limited and its subsidiary (holding company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2025 and the year to date results for the period April 1, 2024 to March 31, 2025, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, except for the impact of the matter referred in the Basis for Qualified Opinion para below, and based on the consideration of the audit report of the other auditor on separate financial statements/ financial information of the subsidiary referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2025:

(i) includes the results of Srestha Finvest Limited (holding company) and the following subsidiary:
(1) M/s. Srestha Greentech Private Limited;

(ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the Consolidated Total Comprehensive Income (Net Loss and Other Comprehensive Income) and other financial information for the quarter ended March 31, 2025. Consolidated Total Comprehensive Income (Net Loss and Other Comprehensive Loss) and other financial information for the period from April 1, 2024 to March 31, 2025.

Basis for Qualified Opinion

Based on information provided to us by management, the group has not provided Interest of Rs.68.25 Lakhs on borrowings / ICD from Arcadia Shipping Ltd. The group had received letters from Arcadia shipping Ltd few years back 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. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter and year ended 31.03.2025 to the extent of Rs.17.07 Lakhs and Rs.68.25 Lakhs respectively, and decrease in Loss after Tax for the Quarter and year ended 31.03.2025 to that extent.

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 Group 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the

Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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 interim financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities 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 thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entites are responsible for assessing the ability of the Group and of its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

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 is 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 this 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:

- 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 ability of the Group 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 Statement 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 group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

1. We did not audit the financial results/statements and other financial information, in respect of the subsidiary, whose Interim Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs.862.50 Lakhs as at 31.03.2025, Group's share of total revenue of Rs.0/- Lakhs and Rs.0/- Lakhs and Group's share of total net profit / (loss) after tax of

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

Rs.(11.88) Lakhs and Rs.(11.88) Lakhs for the quarter ended 31.03.2025 and for the period from 01.04.2024 to 31.03.2025 respectively, as considered in the consolidated Financial Results. This un-audited Interim Financial Statements/ Financial Results/ financial information has been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, associates and jointly controlled entities is based solely on such unaudited Interim Financial Statements/Financial Results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, this Interim Financial Statements / Financial Results / financial information is not material to the Group.

2. Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results / financial information certified by the Board of Directors.
3. The Statement includes the results for the quarter ended March 31, 2025 and March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the respective financial years, which were subjected to a limited review by Statutory Auditors, as required under the Listing Regulations.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

CA Darpan Kumar
Partner
M. No. 235817
UDIN: 25235817BMJLMO8694

Place: Chennai
Date: 30/05/2025

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

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

Statement of Consolidated Audited Financial Results for the Quarter and Year Ended 31.03.2025

e mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

(Rs. In Lakhs)

Particulars	Quarter Ended		Year Ended
	31.03.2025 (Refer Note 7)	31.12.2024 (Un Audited)	31.03.2025 (Audited)
1. Income from Operations			
i) Interest Income	93.50	347.06	1108.16
ii) Dividend Income	0.00	0.76	1.66
iii) Rental Income	0.00	0.00	0.00
iv) Fees and Commission Income	0.00	0.00	0.00
v) Net gain on trading of shares	0.00	0.00	0.00
vi) Net gain on trading of Futures & Options	0.00	0.00	0.00
I) Total Revenue from operations	**93.50**	**347.82**	**1109.81**
II) Other Income	15.36	2.42	18.99
III) Total Income (I) + (II)	**108.87**	**350.24**	**1128.80**
Expenses			
i) Finance Costs	75.99	71.81	326.32
ii) Fees and Commission expense	8.12	156.77	208.61
iii) Impairment on Financial Instruments	0.00	0.00	0.00
iv) Employee Benefit Expenses	8.40	9.09	33.72
v) Depreciation, Amortisation and Impairment	18.84	18.83	75.24
vi) Loss in trading of shares	3083.10	130.44	384.10
vii) Loss in trading of Future & Options	-93.47	2301.24	2647.88
viii) Bad Debts	0.00	0.00	360.00
ix) Provision of NPA	101.31	0.00	171.31
x) Other Expenses	68.63	117.00	436.88
IV) Total Expenses	3270.94	2805.19	4644.06
V) Profit before tax (III) - (IV)	**-3162.08**	**-2454.95**	**-3515.26**
VI) Tax Expense:			
i) Current Tax/Short Provision of Pervious year	-485.14	0.00	1.12
ii) Deferred Tax	-2.35	-2.14	-9.31
iii) Provision for Standard Assets	3.25	0.00	3.25
VII) Profit For the period (V) - (VI)	**-2677.83**	**-2452.81**	**-3510.32**
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	0.00	0.00
- Net gain on equity instruments through OCI	-255.81	1570.98	-746.93
(ii) Income tax relating to the above items	659.44	-379.28	608.61
Subtotal (A)	403.63	1191.70	-138.32
B) (i) Items that will be reclassified to profit or loss			
- Net gain on debt instruments through OCI	0.00	0.00	0.00
(ii) Income tax relating to the above items	0.00	0.00	0.00
Subtotal (B)	0.00	0.00	0.00
Other Comprehensive Income (A + B)	403.63	1191.70	-138.32
(IX) Total Comprehensive Income for the period (VII+VIII)	**-2274.20**	**-1261.11**	**-3648.63**
(X) Profit for the year attributable to:			
Shareholders of the group	-2674.86	-2452.81	-3507.35
Non-controlling interests	-2.97	0.00	-2.97
(XI) Other Comprehensive Income attributable to:			
Shareholders of the group	403.63	1191.70	-138.32
Non-controlling interests	0.00	0.00	0.00
(XII) Total Comprehensive Income attributable to:			
Shareholders of the group	-2271.23	-1261.11	-3645.66
Non-controlling interests	-2.97	0.00	-2.97
(XIII) Paid - up equity share capital (Face Value of the share Rs 1/- each)	16400.00	16400.00	16400.00
(XIV) Reserve excluding revaluation reserves as per balance sheet of previous accounting year			-1712.05
(XV) Earnings per equity share (Face value of Rs.1/- each) #			
Basic (Rupees)	-0.177	-0.162	-0.232
Diluted (Rupees)	-0.177	-0.162	-0.232

 # Earnings per equity share for the quarter ended is not annualised

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 Audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on May 30, 2025.
3. Pursuant to members approval at the Extraordinary General Meeting held on November 08, 2024, the Board of Directors at its meeting held on 18/02/2025 has approved the allotment of 85,30,00,000 fully convertible warrants at an Issue price of Rs. 1.05/- including a premium of Rs. 0.05/- per Warrant, aggregating to Rs.89,56,50,000/- to Non-Promoter, Public Category, on preferential allotment basis, upon receipt of 25% (Rs. 22.39 Crores) upfront payment of the total consideration.
4. The Company is engaged into two segment, Financing and Investments Activities.
5. The company has carried out the assessement of Impairment of Asset as defined in IND AS.
6. The Board of Directors have not declared any interim dividend.
7. The Company has not provided Interest of Rs. 68.25 Lakhs on borrowings for one of the parties due to ongoing dispute as to interest and claim repayment. The company has sought opinion for legal opinion against the claim and shall proceed according to the legal advise.
8. The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the respective year, which have been subject to limited review by the Statutory Auditors.
9. Since the subsidiary was incorporated during the financial year 2024–25, the consolidated financial results/statements for prior periods are not applicable and hence have not been presented.
10. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.

Sunil Bhandari

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Date: 2025.05.30 23:04:57 +05'30'

SUNIL BHANDARI
Wholetime Director
DIN: 03120545

Date: 30.05.2025

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

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

e-mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES

(Rs. In Lakhs)

S. No.	Particulars	31st March 2025
	Assets	
(1)	**Financial Assets**	
(a)	Cash and cash equivalents	736.63
(b)	Bank Balance other than (a) above	-
(c)	Derivative financial instruments	-
(d)	Receivables	-
	(I) Trade Receivables	-
	(II) Other Receivables	-
(e)	Loans	12,904.15
(f)	Investments	6,700.07
(g)	Other Financial assets (to be specified)	-
(2)	**Non-Financial Assets**	
(a)	Inventories	-
(b)	Current tax assets (Net)	89.43
(c)	Deferred tax Assets (Net)	146.64
(d)	Investment Property	-
(e)	Biological assets other than bearer plants	-
(f)	Property, Plant and Equipment	175.06
(g)	Capital work-in-progress	-
(h)	Intangible assets under development	-
(i)	Goodwill	-
(j)	Other Intangible assets	-
(k)	Other non-financial assets (to be specified)	2,214.92
Total Assets		**22,966.90**
	Liabilities And Equity	
(1)	**Financial Liabilities**	
(a)	Derivative financial instruments	-
(b)	Payables	-
	(I)Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	-
	(ii) total outstanding dues of creditors other than micro enterprises	0.21
	(II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	-
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	8.57
(c)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	5,650.38
(e)	Deposits	-
(f)	Subordinated Liabilities	-
(g)	Other financial liabilities(to be specified)	-
(2)	**Non-Financial Liabilities**	
(a)	Current tax liabilities (Net)	-
(b)	Provisions	361.46
(c)	Deferred tax liabilities (Net)	-
(d)	Other non-financial liabilities(to be specified)	6.70
(3)	**Equity**	
(a)	Equity share capital	16,400.00
(b)	Other equity	530.05
(c)	Non Controling Interest	9.53
Total Liabilities		**22,966.90**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
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Date: 2025.05.30 23:01:50 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 30-05-2025

SRESTHA FINVEST LIMITED

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 31.03.2025

S. No.	Particulars		31st March 2025
A	**Cash Flows from Operating Activities:**		
	Net profit / (loss) before taxation		**(3515.26)**
	Adjustments for :		
	Depreciation		75.24
	Provisioning for Statutory Reserves (net)		0
	Provisioning for NPA		171.31
	Loss / (Gain) on Sale of Investments		384.10
	Operating Profit before Working Capital Changes		**(2884.60)**
	(Increase) / Decrease in loan Assets		(1663.46)
	(Increase) / Decrease in Trade Receivables		0.00
	(Increase) / Decrease in Current Tax Assets (net)		(13.58)
	(Increase) / Decrease in non-Financial Assets		(1311.13)
	Increase / (Decrease) in trade payables and other payables		(126.65)
	Increase / (Decrease) in Borrowings		682.50
	Increase / (Decrease) in Provisions		0.00
	Increase / (Decrease) in other Financial liabilities		(32.82)
	Cash Generated from Operations		**(5349.75)**
	Less: Tax paid		1.12
	Net cash flow from / (used) in operating activites (A)		**(5350.86)**
B	**Cash Flows from Investing Activities:**		
	Purchase of property plant and equipment		(0.33)
	Investments in Subsidiary		0.00
	Purchase / Sale of Investments (net)		(1929.34)
	Net Cash From Investing (B)		**(1929.67)**
C	**Cash flow from Financing Activities:**		
	Issue of Equity Shares during the year		4800.00
	Proceeds from issue of shares to NCI		12.50
	Warrant Application money		2239.13
	Net Cash Used In Financing Activities (C)		**7051.63**
	Net Increase in Cash and Cash Equivalents (A+B+C)		**-228.91**
	Cash and Cash Equivalents at beginning of Period		965.54
	Cash and Cash Equivalents at end of Period		736.63
			-228.91

Note:

The above statement of Cashflow is prepred under "indirect method' as set out in Ind AS 7 'Statement of Cash Flows'.

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.05.30 23:02:01 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 30-05-2025

SRESTHA FINVEST LIMITED

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Segment Information in respect of Audited Consolidated Financial Results for the Quarter and Year ended 31st March 2025

(Rs. In Lakhs)

Particulars	Quarter Ended		Year ended
	31.03.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Audited
1. Segment Revenue			
(net sale/income from each segment should be disclosed under this head)			
(a) Lending Division	93.50	347.06	1108.16
(b) Investment/Trading in Equity and F&O	0.00	0.00	0.00
Net sales/Income From Operations	**93.50**	**347.06**	**1108.16**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)			
(a) Lending Division	-172.44	-23.26	-483.28
(b) Investment/Trading in Equity and F&O	-2989.64	-2431.69	-3031.97
(c) Unallocable	0.00	0.00	-
Total Profit Before Tax	**-3162.08**	**-2454.95**	**-3515.26**
3. Segment Assets			
(a) Lending Division	16266.83	13925.83	16,266.83
(b) Investment/Trading in Equity and F&O	6700.07	9168.28	6,700.07
(c) Unallocable	0.00	0.00	-
Total Segment Assets	**22966.90**	**23094.11**	**22966.90**
4. Segment Liabilities			
(a) Lending Division	6027.32	6132.45	6,027.32
(b) Investment/Trading in Equity and F&O	0.00	0.00	-
(c) Unallocable	0.00	0.00	-
Total Segment Liabilities	**6027.32**	**6132.45**	**6027.32**
4. Capital Employed			
(a) Lending Division	10,239.50	7,793.38	10,239.50
(b) Investment/Trading in Equity and F&O	6,700.07	9,168.28	6,700.07
Capital Employed	**16,939.58**	**16,961.66**	**16,939.58**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.05.30 23:02:12 +05'30'

Sunil Bhandari
/holetime Director
DIN: 03120545

Date :- 30-05-2025