SRESTHA FINVEST LIMITED

Date: November 14, 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 dated November 14, 2025

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. **November 14, 2025** 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 / half year ended September 30, 2025 along with Limited Review Report issued by statutory auditors of the company. The copy of Un-Audited Financial Results along with Statement of Assets & Liabilities, Statement of Cash Flows and Limited Review Report for the period ended September 30, 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 06.00 P.M. and concluded at 07.05 P.M.

Thanking you,

Yours faithfully,
For Srestha Finvest Limited

A. JITENDRA KUMAR BAFNA
Digitally signed by A. JITENDRA KUMAR BAFNA
Date: 2025.11.14 19:05:24 +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 Ended 30.09.2025

e mail: srestha.info@gmail.com

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations						
i) Interest Income	122.09	320.52	356.47	442.62	667.58	1,108.16
ii) Dividend Income	1.94	-	0.90	1.94	0.90	1.66
iii) Rental Income	-	-	-	-	-	-
iv) Fees and Commission Income	-	-	-	-	-	-
v) Net gain on trading of shares		-	-	-	3,290.77	-
vi) Net gain on trading of Futures & Options	-	47.01	-	47.01	348.73	-
I) Total Revenue from operations	**124.04**	**367.53**	**357.37**	**491.57**	**4,307.98**	**1,109.81**
II) Other Income	50.06	0.01	0.01	50.06	0.01	18.99
III) Total Income (I) + (II)	**174.09**	**367.54**	**357.38**	**541.63**	**4,307.99**	**1,128.80**
Expenses						
i) Finance Costs	-	77.16	69.08	77.16	178.51	314.65
ii) Fees and Commission expense	5.24	27.80	26.40	33.05	43.72	208.61
iii) Impairment on Financial Instruments	-	-	-	-	-	-
iv) Employee Benefit Expenses	11.68	12.01	8.42	23.69	16.23	33.72
v) Depreciation, Amortisation and Impairment	14.63	14.63	18.79	29.26	37.59	75.24
vi) Loss in trading of shares	1.88	0.47	461.32	2.35	461.32	384.10
vii) Loss in trading of Future & Options	-	-	788.83	-	788.83	2,647.88
viii) Bad Debts	-	-	360.00	-	360.00	360.00
ix) Provision of NPA	584.29	-	70.00	584.29	70.00	171.31
x) Other Expenses	634.24	18.06	135.15	652.30	251.24	436.67
IV) Total Expenses	**1,251.97**	**150.13**	**1,937.99**	**1,402.10**	**2,207.44**	**4,632.18**
V) Profit before tax (III) - (IV)	**(1,077.88)**	**217.41**	**(1,580.61)**	**(860.47)**	**2,100.56**	**(3,503.38)**
VI) Tax Expense:						
i) Current Tax/Short Provision of Pervious year	-	-	(96.30)	-	486.26	1.12
ii) Deferred Tax	-	-	(2.21)	-	(4.82)	(9.31)
iii) Provision Against Standard Assets	-	-	-	-	-	3.25
VII) Profit For the period (V) - (VI)	**(1,077.88)**	**217.41**	**(1,482.11)**	**(860.47)**	**1,619.11**	**(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	-	-	-	-	-	-
- Change in Fair Value of Equity Instruments through OCI / Net gain on equ	183.08	236.55	923.38	419.63	(2,062.10)	(746.93)
(ii) Income tax relating to the above items	(26.18)	(33.83)	(213.86)	(60.01)	328.45	608.61
Subtotal (A)	**156.90**	**202.72**	**709.52**	**359.62**	**(1,733.65)**	**(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)	156.90	202.72	**709.52**	**359.62**	**(1,733.65)**	**(138.32)**
(IX) Total Comprehensive Income for the period (VII+VIII)	**(920.98)**	**420.13**	**(772.59)**	**(500.85)**	**(114.54)**	**(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	11,600.00	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)	-0.07	0.01	-0.10	-0.05	0.11	-0.23
Diluted (Rupees)	-0.07	0.01	-0.10	-0.05	0.11	-0.23

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 November, 2025.

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

Sunil Bhandari

Digitally signed by Sunil Bhandari
Date: 2025.11.14 18:41:01 +05'30'

SUNIL BHANDARI
Whole Time Director
DIN: 03120545

Place: Chennai
Date: 14.11.2025

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

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

e-mail: srestha.info@gmail.com | Ph: 044-40057044

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

S. No.	Particulars	30th Sep 2025	31st March 2025
	Assets		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	76.47	687.46
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	11,668.08	12,904.15
(f)	Investments	7,927.52	6,737.57
(g)	Other Financial assets	87.60	-
(2)	**Non-Financial Assets**		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	2.14	89.43
(c)	Deferred tax Assets (Net)	86.63	146.64
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	145.79	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)	2,627.20	1,364.09
Total Assets		**22,621.44**	**22,104.40**
	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	442.21	8.57
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	4,794.98	4,789.88
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities(to be specified)	-	-
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	945.76	361.46
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities(to be specified)	0.38	5.53
(3)	**Equity**		
(a)	Equity share capital	16,400.00	16,400.00
(b)	Other equity	38.11	538.95
Total Liabilities		**22,621.44**	**22,104.40**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.11.14 18:41:17 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-11-2025

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 STANDALONE CASH FLOWS FOR THE PERIOD ENDED 30.09.2025

(Rs. In Lakhs)

S. No.	Particulars		30th Sep 2025	31st March 2025
A	**Cash Flows from Operating Activities:**			
	Net profit / (loss) before taxation		**(860.47)**	**(3503.38)**
	Adjustments for :			
	Depreciation		29.26	75.24
	Provisioning for Statutory Reserves (net)		0	0.00
	Provisioning for NPA		584.29	171.31
	Loss / (Gain) on Sale of Investments		-44.66	384.10
	Operating Profit before Working Capital Changes		**(291.57)**	**(2872.72)**
	(Increase) / Decrease in loan Assets		1236.07	(1663.46)
	(Increase) / Decrease in Trade Receivables		0.00	0.00
	(Increase) / Decrease in Other Financial assets		(87.60)	
	(Increase) / Decrease in Current Tax Assets (net)		87.29	(13.58)
	(Increase) / Decrease in non-Financial Assets		(1263.11)	(460.30)
	Increase / (Decrease) in trade payables and other payables		433.64	(126.86)
	Increase / (Decrease) in Borrowings		5.10	(178.00)
	Increase / (Decrease) in Provisions		584.29	0.00
	Increase / (Decrease) in other Financial liabilities		(5.15)	(33.99)
	Cash Generated from Operations		**698.97**	**(5348.92)**
	Less: Tax paid		0.00	1.12
	Net cash flow from / (used) in operating activites (A)		**698.97**	**(5350.03)**
B	**Cash Flows from Investing Activities:**			
	Purchase of property plant and equipment		0.00	(0.33)
	Investments in Subsidiary		0.00	0.00
	Purchase / Sale of Investments (net)		(1309.96)	(1966.84)
	Net Cash From Investing (B)		**(1309.96)**	**(1967.17)**
C	**Cash flow from Financing Activities:**			
	Issue of Equity Shares during the year		0.00	4800.00
	Warrant Application money		0.00	2239.13
	Net Cash Used In Financing Activities (C)		**0.00**	**7039.13**
	Net Increase in Cash and Cash Equivalents (A+B+C)		**-610.99**	**-278.08**
	Cash and Cash Equivalents at beginning of Period		687.46	965.54
	Cash and Cash Equivalents at end of Period		76.47	687.46
			-610.99	**-278.08**
			0.00000	

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: 2025.11.14 18:41:33 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2025

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

Segment Information in respect of Un-Audited Financial Results for the Quarter ended 30th Sep 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Half year Ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	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	122.09	320.52	357.08	442.62	667.58	1108.16
(b) Investment/Trading in Equity and F&O	0.00	47.01	-	48.95	3,639.50	1.66
Net sales/Income From Operations	**122.09**	**367.53**	**357.08**	**491.57**	**4307.09**	**1109.81**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)						
(a) Lending Division	1250.09	149.66	-329.85	1399.75	3350.71	7664.16
(b) Investment/Trading in Equity and F&O	1.88	0.47	-1250.15	2.35	-1250.15	-3031.97
(c) Unallocable	-	-	-	-		0.00
Total Profit Before Tax	**1251.97**	**150.13**	**-1580.01**	**1402.10**	**2100.56**	**4632.18**
3. Segment Assets						
(a) Lending Division	14,693.91	15,750.27	17,553.26	14,693.91	17,553.26	15,366.83
(b) Investment/Trading in Equity and F&O	7,927.52	7,206.22	6,675.75	7,927.52	6,675.75	6,737.57
(c) Unallocable	-	-	-	-	-	-
Total Segment Assets	**22,621.44**	**22,956.49**	**24,229.01**	**22,621.44**	**24,229.01**	**22,104.40**
4. Segment Liabilities						
(a) Lending Division	6,183.33	5,683.27	6,006.96	6,183.33	6,006.96	5,165.44
(b) Investment/Trading in Equity and F&O	-	-	-	-	-	-
(c) Unallocable	-	-	-	-	-	-
Total Segment Liabilities	**6,183.33**	**5,683.27**	**6,006.96**	**6,183.33**	**6,006.96**	**5,165.44**
4. Capital Employed						
(a) Lending Division	8,510.58	10,067.00	11,546.30	8,510.58	11,546.30	10,201.38
(b) Investment/Trading in Equity and F&O	7,927.52	7,206.22	6,675.75	7,927.52	6,675.75	6,737.57
Capital Employed	**16,438.11**	**17,273.22**	**18,222.05**	**16,438.11**	**18,222.05**	**16,938.95**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.11.14 18:41:47 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-11-2025

INDIA 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 half year ended **30th September 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, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us.

The preparation of the statement is the responsibility of the company's Management in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the entity" issued by The Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial statement is limited primarily to inquiries of persons responsible for financial and accounting matters and analytical procedures applied to the financial data. It is substantially less in scope than an audit conducted in accordance with the generally accepted accounting standards, the objectives of which is expression of opinion regarding the financial statements taken as a whole. 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.34.13 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 half year ended 30.09.2025 to the extent of Rs.17.07 Lakhs and Rs.34.13 Lakhs respectively, and decrease in Loss after Tax for the Quarter and Loss after tax for half year ended 30.09.2025 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 standalone financial results prepared in accordance with the applicable Indian

INDIA

DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

darpanassociates@gmail.com

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**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

(CA. Darpan Kumar)
Partner
M. No. 235817
UDIN : 25235817BMJLPP5208

Place: Chennai
Date: November 14, 2025

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 30.09.2025
e mail: srestha.info@gmail.com

(Rs. In Lakhs)

Particulars	Quarter Ended		Half Year Ended	Year Ended
	30.09.2025	30.06.2025	30.09.2025	31.03.2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations				
i) Interest Income	122.09	320.52	442.62	1,108.16
ii) Dividend Income	1.94	-	1.94	1.66
iii) Rental Income	-	-	-	-
iv) Fees and Commission Income	-	-	-	-
v) Net gain on trading of shares	-	-	-	-
vi) Net gain on trading of Futures & Options	-	47.01	47.01	-
I) Total Revenue from operations	**124.04**	**367.53**	**491.57**	**1,109.81**
II) Other Income	50.06	0.01	50.06	18.99
III) Total Income (I) + (II)	**174.09**	**367.54**	**541.63**	**1,128.80**
Expenses				
i) Finance Costs	-	77.16	77.16	326.32
ii) Fees and Commission expense	5.24	27.80	33.05	208.61
iii) Impairment on Financial Instruments	-	-	-	-
iv) Employee Benefit Expenses	11.68	12.01	23.69	33.72
v) Depreciation, Amortisation and Impairment	14.63	14.63	29.26	75.24
vi) Loss in trading of shares	1.88	0.47	2.35	384.10
vii) Loss in trading of Future & Options	-	-	-	2,647.88
viii) Bad Debts	-	-	-	360.00
ix) Provision of NPA	584.29	-	584.29	171.31
x) Other Expenses	634.24	18.27	652.51	436.88
IV) Total Expenses	**1,251.97**	**150.34**	**1,402.32**	**4,644.06**
V) Profit before tax (III) - (IV)	**-1,077.88**	**217.20**	**-860.68**	**-3,515.26**
VI) Tax Expense:				
i) Current Tax/Short Provision of Pervious year	-	-	-	1.12
ii) Deferred Tax	-	-	-	-9.31
iii) Provision Against Standard Assets	-	-	-	3.25
VII) Profit For the period (V) - (VI)	**-1,077.88**	**217.20**	**-860.68**	**-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		-	-	-
- Net gain on equity instruments through OCI	183.08	236.55	419.63	-746.93
(ii) Income tax relating to the above items	-26.18	-33.83	-60.01	608.61
Subtotal (A)	**156.90**	**202.72**	**359.62**	**-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)	**156.90**	**202.72**	**359.62**	**-138.32**
(IX) Total Comprehensive Income for the period (VII+VIII)	**-920.98**	**419.92**	**-501.06**	**-3,648.63**
(X) Profit for the year attributable to:				
Shareholders of the group	-1,077.88	217.25	-860.68	-3,507.35
Non-controlling interests	-	-0.05		-2.97
(XI) Other Comprehensive Income attributable to:				
Shareholders of the group	156.90	202.72	359.62	-138.32
Non-controlling interests		-	-	-
(XII) Total Comprehensive Income attributable to:				
Shareholders of the group	-920.98	419.97	-501.06	-3,645.66
Non-controlling interests	-	-0.05	-	-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
(XIV) Reserve excluding revaluation reserves as per balance sheet of previous accounting year				
(XV) Earnings per equity share (Face value of Rs.1/- each) #				
Basic (Rupees)	-0.066	0.013	-0.052	-0.214
Diluted (Rupees)	-0.066	0.013	-0.052	-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 November, 2025.
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

Sunil Bhandari
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SUNIL BHANDARI
Whole Time Director
DIN: 03120545

Place: Chennai
Date: 14.11.2025

SRESTHA FINVEST LIMITED

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

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

S. No.	Particulars	30th Sep 2025	31st March 2025
	Assets		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	79.79	736.63
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	12,107.91	12,904.15
(f)	Investments	7,890.02	6,700.07
(g)	Other Financial assets (to be specified)	87.60	-
(2)	**Non-Financial Assets**		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	2.14	89.43
(c)	Deferred tax Assets (Net)	86.63	146.64
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	145.79	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)	2,222.06	2,214.92
Total Assets		**22,621.94**	**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	442.31	8.57
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	4,794.98	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	945.76	361.46
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities(to be specified)	0.38	6.70
(3)	**Equity**		
(a)	Equity share capital	16,400.00	16,400.00
(b)	Other equity	28.98	530.04
(c)	Non Controling Interest	9.53	9.53
Total Liabilities		**22,621.94**	**22,966.89**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.11.14 18:42:24 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-11-2025

SRESTHA FINVEST LIMITED

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STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 30.09.2025

(Rs. In Lakhs)

S. No.	Particulars		30th Sep 2025	31st March 2025
A	**Cash Flows from Operating Activities:**			
	Net profit / (loss) before taxation		**(860.68)**	**(3,515.26)**
	Adjustments for :			
	Depreciation		29.26	75.24
	Provisioning for Statutory Reserves (net)		-	-
	Provisioning for NPA		584.29	171.31
	Loss / (Gain) on Sale of Investments		(44.66)	384.10
	Operating Profit before Working Capital Changes		**(291.78)**	**(2,884.60)**
	(Increase) / Decrease in loan Assets		796.24	(1,663.46)
	(Increase) / Decrease in Trade Receivables		-	-
	(Increase) / Decrease in Current Tax Assets (net)		87.29	(13.58)
	(Increase) / Decrease in Financial Assets		(87.60)	-
	(Increase) / Decrease in non-Financial Assets		(7.14)	(1,311.13)
	Increase / (Decrease) in trade payables and other payables		433.53	(126.65)
	Increase / (Decrease) in Borrowings		(855.40)	682.50
	Increase / (Decrease) in Provisions		584.29	-
	Increase / (Decrease) in other Financial liabilities		(6.31)	(32.82)
	Cash Generated from Operations		**653.12**	**(5,349.75)**
	Less: Tax paid		-	1.12
	Net cash flow from / (used) in operating activites (A)		**653.12**	**(5,350.86)**
B	**Cash Flows from Investing Activities:**			
	Purchase of property plant and equipment		-	(0.33)
	Investments in Subsidiary		-	-
	Purchase / Sale of Investments (net)		(1,309.96)	(1,929.34)
	Net Cash From Investing (B)		**(1,309.96)**	**(1,929.68)**
C	**Cash flow from Financing Activities:**			
	Issue of Equity Shares during the year		-	4,800.00
	Proceeds from issue of shares to NCI		-	12.50
	Warrant Application money		-	2,239.13
	Net Cash Used In Financing Activities (C)		**-**	**7,051.63**
	Net Increase in Cash and Cash Equivalents (A+B+C)		**(656.84)**	**(228.92)**
	Cash and Cash Equivalents at beginning of Period		736.63	965.54
	Cash and Cash Equivalents at end of Period		**79.79**	736.63
			(656.84)	**(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: 2025.11.14 18:42:42 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2025

SRESTHA FINVEST LIMITED
CIN: L65993TN1985PLC012047
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e mail: srestha.info@gmail.com | Contact No.: 044-40057044

Segment Information in respect of Un-Audited Consolidated Financial Results for the Quarter ended 30th Sep 2025

(Rs. In Lakhs)

Particulars	Quarter Ended		Half year Ended	Year ended
	30.09.2025	30.06.2025	30.09.2025	31.03.2025
	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)				
(a) Lending Division	122.09	320.53	442.62	1108.16
(b) Investment/Trading in Equity and F&O	1.94	47.01	47.01	1.66
Net sales/Income From Operations	**124.04**	**367.54**	**489.63**	**1109.81**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)				
(a) Lending Division	-1080.23	216.73	1399.97	-6547.23
(b) Investment/Trading in Equity and F&O	2.35	0.47	2.35	3031.97
(c) Unallocable	-	-	-	0.00
Total Profit Before Tax	**-1077.88**	**217.20**	**1402.32**	**-3515.26**
3. Segment Assets				
(a) Lending Division	14,731.92	15,366.83	14,731.92	16,266.83
(b) Investment/Trading in Equity and F&O	7,890.02	6,737.57	7,890.02	6,700.07
(c) Unallocable	-	-	-	-
Total Segment Assets	**22,621.94**	**22,104.40**	**22,621.94**	**22,966.90**
4. Segment Liabilities				
(a) Lending Division	6,183.43	5,165.44	6,183.43	6,027.32
(b) Investment/Trading in Equity and F&O	-	-	-	-
(c) Unallocable	-	-	-	-
Total Segment Liabilities	**6,183.43**	**5,165.44**	**6,183.43**	**6,027.32**
4. Capital Employed				
(a) Lending Division	8,548.48	10,201.38	8,548.48	10,239.50
(b) Investment/Trading in Equity and F&O	7,890.02	6,737.57	7,890.02	6,700.07
Capital Employed	**16,438.51**	**16,938.95**	**16,438.51**	**16,939.58**

NOTE: The Segment Report for the Quarter/Half Year Ended on 30-Sep-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

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2025.11.14 18:42:57 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-11-2025

DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road,Nungambakkam,Chennai – 600006

Email: darpannassociates@gmail.com

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 half year ended ended **30 September 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 half year ended ended 30 September 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 half year ended September 30, 2025 respectively, net profit / (loss) after tax of Rs.0 Lakhs and Rs.(0.21) Lakhs for the quarter and half year ended September 30, 2025 respectively, and total comprehensive income / (loss) of Rs.0 Lakhs and Rs.(0.21) Lakhs for the quarter and half year ended September 30, 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.



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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Basis for Qualified Conclusion

Based on information provided to us by management, the group has not provided Interest of Rs.34.13 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, 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 half year ended 30.09.2025 to the extent of Rs.17.07 Lakhs and Rs.34.13 Lakhs respectively, and decrease in Loss after Tax for the Quarter and half year ended 30.09.2025 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**
Chartered Accountants
ICAI Firm Reg.n No. 0161565

(CA. Darpan Kumar)
Partner
M. No. 235817
UDIN : 25235817BMJLPO2885

Place: Chennai
Date: November 14, 2025