Ref: PFL/BSE-CSE/2025-26/07

Date: 21st April, 2025

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400 001
Scrip Code: 544191
Scrip ID: PURPLEFIN

To,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Dalhousie, Kolkata-700001,
West Bengal

CSE Scrip Code: 26505

Sub: Audited Financial Results for the quarter and the Financial Year ended March 31, 2025

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 and in furtherance to our intimation dated **15th April, 2025**, we would like to inform you that the Board of Directors of Purple Finance Limited at their Meeting held on 21st April, 2025 have considered and approved the Audited Financial Statements along with the Auditors' Report for the period ended 31st March, 2025.

The Company had intimated BSE and CSE on 15th April, 2025, that the Meeting of the Board of Directors of the Company will be held on 21st April, 2025 at 11:30 a.m., inter alia, to consider & approve the Audited Financial Statements along with the Auditors' Report for the period ended 31st April, 2025. The Company hereby informs BSE and CSE that due to extension of the Meeting of the Audit Committee beyond its scheduled time, the Board Meeting commenced at 12.30 P.M. and concluded at 02:45 P.M.

Further, as per Regulation 33(3)(d) of SEBI (Listing and Obligations Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Jogin Raval & Associates, Chartered Accountants (FRN: no. 128586W), the Statutory Auditors of the Company have issued Auditor's Report with unmodified opinion on the Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2025.

The Audited Financial Results along with the Auditors' Report are enclosed herewith.

This is for your information and records.

Thanking you,

Yours faithfully,

For Purple Finance Limited

RUCHI JITENDRA NISHAR

Digitally signed by RUCHI JITENDRA NISHAR
Date: 2025.04.21 15:04:37 +05'30'

Ruchi Nishar
Company Secretary and Compliance Officer

Encl: A/a

PURPLE FINANCE LIMITED

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH, 2025

(Rs. In Lakhs)

Particulars	Standalone				
	Quarter ended 31.03.2025	Quarter ended 31.12.2024	Quarter ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
	[Audited]	[Unaudited]	[Unaudited]	[Audited]	[Audited]
1. Revenue from operations					
(a) Interest income	415.88	317.11	118.32	1,137.29	290.44
(b) Fees and commission income	58.67	33.50	23.84	155.93	54.05
(c) Sale of services	3.41	5.22	0.50	8.63	8.90
(d) Dividend income	-	-	0.28	-	1.95
(e) Net gain on fair value changes	146.94	20.87	-	170.15	86.91
(f) Other Operating Income	-	-	-	-	-
Total revenue from operations	**624.90**	**376.70**	**142.94**	**1,472.00**	**442.24**
Other income	0.20	-	1.67	13.00	1.98
Total income	**625.10**	**376.70**	**144.61**	**1,485.00**	**444.22**
2. Expenses					
(a) Finance costs	182.37	162.74	57.47	573.14	104.11
(b) Impairment on financial instruments	7.14	5.60	2.23	20.66	4.81
(c) Net loss on fair value changes	-	-	31.00	-	-
(d) Employee benefit expenses	681.06	569.29	348.94	2,156.45	1,165.31
(e) Depreciation, amortization and impairment	49.59	49.36	33.37	176.87	117.69
(f) Other expenses	206.66	151.59	160.25	610.18	378.12
Total expenses	**1,126.82**	**938.58**	**633.26**	**3,537.30**	**1,770.04**
3. Profit/(Loss) before exceptional items (1-2)	**(501.72)**	**(561.88)**	**(488.65)**	**(2,052.30)**	**(1,325.82)**
4. Exceptional items	-	-	-	-	-
5. Profit /(Loss) before tax (3+4)	**(501.72)**	**(561.88)**	**(488.65)**	**(2,052.30)**	**(1,325.82)**
6. Tax expense					
(a) Current tax	-	-	-	-	-
(a) Deferred tax	(109.83)	(378.73)	(545.11)	(497.48)	(564.55)
7. Net Profit / (Loss) for the period/year after tax (5-6)	**(391.89)**	**(183.15)**	**56.45**	**(1,554.82)**	**(761.27)**
8. Other comprehensive income (net of tax expense)					
(i) Items that will not be reclassified to profit and loss					
(a) Remeasurement of defined benefit scheme	(1.09)	1.40	(0.04)	(4.56)	(0.16)
(b) Tax on above	0.28	(0.35)	0.01	1.15	0.04
(ii) Items that will be reclassified to profit and loss	-	-	-	-	-
9. Total Comprehensive income for the period	**(392.70)**	**(182.10)**	**56.43**	**(1,558.23)**	**(761.38)**
10. Paid-up Equity Share Capital (Face value Rs. 10/-)	4,481.99	4,481.99	3,361.50	4,481.99	3,361.50
11. Reserves excluding revaluation reserves	-	-	-	3,230.93	1,471.46
12. EPS (Not annualised)					
(a) (i) Basic EPS before Extraordinary items	(0.88)	(0.42)	0.17	(4.02)	(2.27)
(ii) Diluted EPS before Extraordinary items	(0.88)	(0.42)	0.17	(4.02)	(2.27)

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Notes:

1 Previous year/period figures have been regrouped/reclassified wherever necessary.

2 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 21st April, 2025. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies {Indian Accounting Standards) Amendment Rules, 2016.

3 During the quarter, the Shareholders of the Company at the Extraordinary General Meeting held on 24th March, 2025 have approved the increase in the authorised share capital from 50,60,00,000/- (Rupees Fifty Crores Sixty Lakhs Only) divided into 5,06,00,000 (Five Crore Six Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 55,60,00,000/- (Rupees Fifty-Five Crores Sixty Lakhs Only) divided into 5,56,00,000 (Five Crore Fifty-Six Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each.

4 During the quarter, the Company at its Board Meeting held on 28th February, 2025 has approved issuance of Equity Shares on rights basis to the existing Shareholders of the Company. Further, the Company at its Board Meeting held on 20th March, 2025 has approved the draft letter of offer of the proposed right issue of Rs 42 crores.

5 The balances appearing under trade payables, trade receivable, Other receivables and other payables, other financial assets and banks are subject to confirmation and reconciliation and consequential adjustment, if any, will be accounted for in the year of confirmation and/or reconciliation.

6 The Company has after submission of limited reviewed quarterly results for quarter and year to date ended 31st December, 2024 on 19th January 2025, got its interim financial statements for year to date ended on 31st December, 2024 audited by the Statutory Auditors on 20th March 2025 under the requirement of SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018 for the proposed Rights Issue of Shares. Accordingly, the figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of full financial year and the audited year to date figures upto the third quarter based on aforesaid audited interim financial statements. Further, the figures for the quarter ended 31st December, 2024 too are the balancing figures between the year to date audited figures upto the third quarter based on aforesaid audited interim financial statements and the year to date figures upto 30th September, 2024 based on limited reviewed results for the quarter ended 30th September, 2024 submitted by the Company.

7 The company operates in only one segment and hence Ind AS-108 " Operating Segment" is not applicable to the company

For Purple Finance Limited

Amitabh Chaturvedi
Executive Chairman
DIN : 00057441
Place: Mumbai
Date: 21st April 2025

PURPLE FINANCE LIMITED MUMBAI

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(Rs. In Lakhs)

Standalone Statement of Assets and Liabilities for the year ended 31st March, 2025	As at (Audited) 31.03.2025	As at (Audited) 31.03.2024
ASSETS		
Financial Assets		
a) Cash & Cash Equivalents	1,661.43	326.53
b) Bank balance other than (a) above	-	-
c) Receivables		
(i) Trade Receivables	6.31	-
(ii) Other Receivables	4.78	0.70
d) Loans	8,998.21	3,048.50
e) Investments	79.00	89.44
f) Other Financial Assets	192.37	38.49
Sub - Total - Financial Assets	**10,942.10**	**3,503.64**
Non Financial Assets		
a) Current Tax Assets (Net)	6.66	5.48
b) Deferred Tax Assets (Net)	1,057.05	558.43
c) Property, Plant & Equipment	393.24	305.21
d) Goodwill	2,682.58	2,682.58
e) Other Intangible Assets	136.38	125.58
f) Other Non Financial Assets	221.75	206.52
Sub - Total - Non Financial Assets	**4,497.66**	**3,883.79**
TOTAL ASSETS	**15,439.76**	**7,387.44**
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
a) Payable		
(i) Trade payables		
(ia)total outstanding dues of micro enterprises and small enterprises	6.09	3.00
(ib)total outstanding dues of creditors other than micro enterprises and small enterprises	25.54	21.16
(i) Other payables		
(ia)total outstanding dues of micro enterprises and small enterprises	-	-
(ib)total outstanding dues of creditors other than micro enterprises and small enterprises	30.68	24.60
b) Debt securities	1,500.00	500.00
c) Borrowings	5,698.34	1,712.82
d) Lease Liabilities	280.47	221.28
e) Other financial liabilities	11.09	13.63
Sub - Total - Financial Liabilities	**7,552.20**	**2,496.49**
Non Financial Liabilities		
a) Current Tax Liabilities (Net)		
b) Provisions	120.68	27.92
c) Deferred tax liabilities	-	-
d) Other non financial liabilities	53.96	30.06
Sub - Total - Non Financial Liabilities	**174.64**	**57.99**
Equity		
a) Equity share capital	4,481.99	3,361.50
b) Other Equity	3,230.93	1,471.46
Total Equity	**7,712.92**	**4,832.96**
TOTAL - LIABILITIES AND EQUITY	**15,439.76**	**7,387.44**

For Purple Finance Limited

Amitabh Chaturvedi
Executive Chairman
DIN : 00057441
Place: Mumbai
Date: 21st April 2025

PURPLE FINANCE LIMITED MUMBAI

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Standalone Cash Flow statement for the year ended 31st March, 2025 (Rs. In Lakhs)

Particulars		31st March 2025 (₹)	31st March 2024 (₹)
Cash flows from operating activities			
Net profit before tax		(2,052.30)	(1,325.82)
Adjustments for			
Non Cash Item/Items required to be disclosed separately			
Depreciation, amortisation and impairment		176.87	117.69
Interest on income tax refund		(0.07)	(0.43)
Share based payment to employees		65.58	41.68
Unwinding of interest on security deposit		(3.37)	(2.29)
Net gain on fair value changes on investment		(23.54)	(86.91)
Net gain on fair value changes on direct assignment		(146.61)	-
Interest on lease liability		23.29	18.85
Gain on derecognition of lease		(13.26)	-
Impairment of loans		20.66	4.81
Operating profit before working capital changes		**(1,952.75)**	**(1,232.41)**
Changes in working capital:			
Decrease/(increase) in loans given		(5,957.20)	(1,749.71)
Decrease/(increase) in investment		33.97	754.19
Decrease/(increase) in receivables		(10.40)	5.54
Decrease/(increase) in tax asset		(1.18)	4.52
Decrease/(increase) in other financial assets		(13.65)	(8.81)
Decrease/(increase) in other non financial assets		(15.21)	(13.43)
Increase/(decrease) in payables		13.55	(2.85)
Increase/(decrease) in other financial liabilities		(2.54)	(3,809.86)
Increase/(decrease) in other non financial liabilities		23.90	13.35
Increase/(decrease) in other provision		88.19	18.55
Cash generated/used from/in operations		**(7,793.33)**	**(6,020.91)**
Tax paid (net of refunds)		-	-
Net cash flow from operating activities	(i)	**(7,793.33)**	**(6,020.91)**
Cash flows from investing activities			
Purchase of property, plant and equipment and intangible assets		(97.73)	(142.80)
Interest on income tax refund		0.07	0.43
Payment for right to use		(8.25)	-
Net cash flow from investing activities	(ii)	**(105.92)**	**(142.37)**
Cash flows from financing activities			
Issue of debt securities		1,000.00	500.00
Proceeds from borrowings		3,985.52	1,683.18
Addition of lease liabilities		(123.99)	19.75
Proceeds from issue of shares (including premium)		4,372.63	3,823.01
Net cash flow from financial activities	(iii)	**9,234.16**	**6,025.94**
Net change in cash and cash equivalents	(i+ii+iii)	1,334.91	(137.34)
Cash and cash equivalents at the beginning of the year		326.53	463.87
Cash and cash equivalents at the end of the year		**1,661.43**	**326.53**

Notes

(i) Figures in brackets are outflows/deductions

(ii) The above cash flow statement is prepared under the indirect method as set out in the Indian Accounting Standards (IndAs 7) - Statement of Cash Flows

For Purple Finance Limited

Amitabh Chaturvedi
Executive Chairman
DIN : 00057441
Place: Mumbai
Date: 21st April 2025

PURPLE FINANCE LIMITED MUMBAI

Jogin Raval & Associates
Chartered Accountants

+91 22 2893 5855
joginravalca@gmail.com
www.joginravalca.com

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

To
The Board of Directors,
Purple Finance Limited
Mumbai

Report on the Audit of the Standalone Financial Results

Opinion
We have audited the accompanying statement of quarterly and year to date standalone financial results of Purple Finance Limited ("the Company"), for the quarter ended 31st March 2025, and for the year ended 31st March 2025 ("Statement") 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards, RBI guidelines and other accounting principles generally accepted in India, of the net profit/(loss), other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 statements 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibilities for the Standalone Financial Results
The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder, circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

M/S. JOGIN RAVAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ M. No. 122197

+91 22 2893 5855
joginravalca@gmail.com
www.joginravalca.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

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 Statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls system 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 director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year and the audited year to date figures upto the third quarter based on audited interim financial statements under the requirement of SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018 for the purpose of proposed right issue of shares.

For Jogin Raval & Associates
Chartered Accountants
ICAI's Firm Registration No 122197

CA Jogin K. Raval
Proprietor
M No. 122197
21st April, 2025
Mumbai
UDIN: 25122197BMJPIF1938

M/S. JOGIN RAVAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ M. No. 122197