

**Date:** 12<sup>th</sup> November, 2025

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the Half Year ended on 30<sup>th</sup> September, 2025**

**Ref: Security Id: FTL / Code: 544173**

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, please find attached the Integrated Filing (Financial) for the Half Year ended on 30<sup>th</sup> September, 2025.

Kindly take the same on your record and oblige us.

Thanking You

**For, Finelistings Technologies Limited**

**Arjun Singh Rajput**  
**Managing Director**  
**DIN: 06529439**

## A. FINANCIAL RESULTS

FINELISTINGS TECHNOLOGIES LIMITED					
CIN: L74999DL2018PLC331504					
REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070					
Statement of Unaudited Financial Result for the half year ended as on 30/09/2025					
(Rs. In Lakh)					
Particulars		Half Year Ended			For The Year Ended
		30/09/2025	31/03/2025	30/09/2024	31/03/2025
A	Date of start of reporting period	01/04/2025	01/10/2024	01/04/2024	01/04/2024
B	Date of end of reporting period	30/09/2025	31/03/2025	30/09/2024	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
1	Revenue From Operations				
	(a) Revenue From Operations	453.51	733.98	1,181.39	1,915.37
	(b) Other Income	0.12	0.55	2.03	2.58
	Total Income	453.63	734.53	1183.42	1917.95
	Expenditure				
	(a) Cost of sale of services	-	75.00	-	75.00
	(b) Purchases of stock-in-trade	339.11	190.35	1,331.74	1,522.09
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	91.85	380.44	(257.84)	122.60
	(d) Employee benefit expense	58.39	76.14	75.19	151.33
	(e) Finance Costs	5.58	8.86	10.79	19.65
	(e) Depreciation and amortization expense	52.41	13.78	3.89	17.67
	(f) Other Expenses	90.75	207.47	167.03	374.50
	Total expenses	638.09	952.04	1,330.80	2,282.84
	Profit (loss) Before exceptional & Extraordinary items and Tax	(184.46)	(217.51)	(147.37)	(364.89)
	Exceptional items				
	Profit (loss) from ordinary activates before Extraordinary Items and Tax	(184.46)	(217.51)	(147.37)	(364.89)
	Extraordinary items				
	Profit (loss) from ordinary activities before tax	(184.46)	(217.51)	(147.37)	(364.89)
	Tax Expenses - Current Tax	-	23.95	(23.95)	-
	(less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-
	Deferred Tax (Assets)/liabilities	4.32	11.81	0.28	12.09
	Profit (loss) from ordinary activities	(188.78)	(253.27)	(123.70)	(376.98)
	Profit/(Loss) From Discontinuing Operation Before Tax				
	Tax Expenses of Discontinuing Operations				
	Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-
	Profit(Loss) For Period Before Minority Interest	-	-	-	-
	Share Of Profit / Loss Associates	-	-	-	-
	Profit/Loss Of Minority Interest	-	-	-	-
	Net Profit (+)/ Loss (-) For the Period	(188.78)	(253.27)	(123.70)	(376.98)
	Details of equity share capital				
	Paid-up equity share capital	363.63	363.63	363.63	363.63
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00
	Details Of Debt Securities				
	Paid-up Debt Capital	-	-	-	-
	Face value of Debt Securities	-	-	-	-
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	870.66	1,059.45	263.15	1,059.45
	Earnings per share (EPS) (Not Annualized)				
	Basic earnings per share from continuing And Discontinuing operations	(5.19)	(6.96)	(3.40)	(10.37)
	Diluted earnings per share from continuing And Discontinuing operations	(5.19)	(6.96)	(3.40)	(10.37)
Note					
1	The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 12th November,2025.				
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30/09/2025.				
3	The above unaudited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.				
4	The Company has only reportable business segment i.e. Retail of Pre-Owned Luxury Car. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith				
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2025 is enclosed herewith.				
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.				
For, FINELISTINGS TECHNOLOGIES LIMITED					
Date: 12-11-2025 Place: Delhi		Arjun Singh Rajput Managing Director DIN: 06529439			

# FINELISTINGS TECHNOLOGIES LIMITED

CIN: L74999DL2018PLC331504

REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi, Delhi, India, 110070

Unaudited statement of Assets and liabilities as on September 30, 2025

(Rs. In Lakhs)			
	Particulars	As at 30-09-2025 Unaudited	As at 31-03-2025 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	363.63	363.63
	(b) Reserves and surplus	870.66	1,059.45
	(c) Money received against share warrants	-	-
	<b>Sub-total - Shareholders' funds (a+b+c)</b>	<b>1,234.28</b>	<b>1,423.08</b>
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Minority Interest*</b>		
<b>4</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	20.00	15.67
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	17.31	-
	<b>Sub-total - Non-current liabilities</b>	<b>37.31</b>	<b>15.67</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	164.38	69.15
	(b) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of creditors other than micro enterprises and small enterprises	14.64	7.68
	(c) Other current liabilities	1.72	13.08
	(d) Short-term provisions	1.70	17.62
	<b>Sub-total - Current liabilities</b>	<b>182.43</b>	<b>107.53</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,454.02</b>	<b>1,546.28</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property Plant & Equipments		
	- Tangible Assets	48.39	52.32
	- Intangible Assets	442.60	491.78
	- Capital Work in Progress	-	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	46.24	-
	(e) Other non-current assets	-	-
	<b>Sub-total - Non-current assets</b>	<b>537.23</b>	<b>544.10</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	184.96	276.80
	(c) Trade receivables	185.73	286.29
	(d) Cash and cash equivalents	16.86	10.86
	(e) Short-term loans and advances	529.24	428.22
	(f) Other current assets		
	<b>Sub-total - Current assets</b>	<b>916.79</b>	<b>1,002.17</b>
	<b>TOTAL - ASSETS</b>	<b>1,454.02</b>	<b>1,546.28</b>

For, FINELISTINGS TECHNOLOGIES LIMITED

Arjun Singh Rajput  
Managing Director  
DIN: 06529439

Date: 12-11-2025  
Place: Delhi

# FINELISTINGS TECHNOLOGIES LIMITED

CIN: L74999DL2018PLC331504

REGISTERED OFFICE : G-07, Ground Floor, Ambience Mall, Nelson Mandela Road, Vasant Kunj, South West Delhi, New Delhi, Delhi, India,  
110070

Unaudited Cash Flow Statement for the half year ended September 30, 2025

	Particulars	As on 30th September, 2025	As on 30th September, 2024
		Rs. In Lakhs	Rs. In Lakhs
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit before Tax	(184.46)	(147.37)
	<b>Adjustments for:</b>		
	Depreciation and amortisation	52.41	5.72
	Interest Income	-	-
	Finance Cost	5.58	14.00
	Loss on Sale of Assets	0.10	-
	Provision for Income Tax	-	23.95
		-	-
	<b>Operating profit / (loss) before working capital changes</b>	<b>(126.36)</b>	<b>(103.70)</b>
	<b>Movements in Working Capital</b>		
	(Increase) / Decrease Inventories	91.83	(257.84)
	(Increase) / Decrease Short-term loans and advances	(101.02)	(392.46)
	(Increase) / Decrease Trade Payables	6.96	96.95
	(Increase) / Decrease Trade Receivables	100.56	(172.44)
	(Increase) / Decrease Other Current Assets	-	-11.76
	Increase / (Decrease) Short Term Provisions	(15.92)	(5.94)
	Increase / (Decrease) Other current liabilities	(11.36)	(28.80)
	<b>Net Cash Generated/(Used in) Operations</b>	<b>71.05</b>	<b>(772.29)</b>
	<b>Income tax Paid</b>	-	-
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	-	-
	Dividend & Dividend Tax Paid	-	-
	<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(55.31)</b>	<b>(876.00)</b>
<b>B.</b>	<b>Cash flow from Investing activities</b>		
	Interest received	-	-
	Purchase/Sale of Fixed Assets	0.60	(11.46)
	Capital WIP	-	(500.00)
	Change in Long Term Loan and Advances	(46.24)	-
	Change in Non-Current Assets	-	(68.26)
	<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(45.64)</b>	<b>(579.72)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Finance cost	(5.58)	(14.00)
	Proceeds From Issue of shares capital	-	1353.00
	(Increase) / Decrease Long Term Provision	17.31	-
	(Increase) / Decrease Long Term Borrowing	-	-
	(Increase) / Decrease Short Term Borrowing	95.23	4.37
	<b>Net cash flow from / (used in) financing activities (C)</b>	<b>106.95</b>	<b>1,343.37</b>
	<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>6.00</b>	<b>(112.35)</b>
	Cash and cash equivalents at the beginning of the year	10.86	122.73
	<b>Cash and cash equivalents at the end of the year *</b>	<b>16.86</b>	<b>10.37</b>
	<b>* Comprises:</b>		
	(a) Cash on hand	8.09	0.85
	(b) Balances with banks		
	(i) In current accounts	8.77	9.52
	(ii) In deposit accounts	-	-
		<b>16.86</b>	<b>10.37</b>

For, FINELISTINGS TECHNOLOGIES LIMITED

Date: 12-11-2025  
Place: Delhi

Arjun Singh Rajput  
Managing Director  
DIN: 06529439

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

To  
The Board of Directors Of  
Fine listings Technologies Limited

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of **Fine listings Technologies Limited** ('the Company') for the Half Year ended 30<sup>th</sup> September, 2025 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as Amended. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the statement 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. These standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D G M S & CO  
Chartered Accountants



Jyoti J. Kataria  
Partner  
M. No. 116861  
F.R.N. 112187W  
Place: Jamnagar  
Date: 12/11/2025  
UDIN: 25116861BMHWJQ2017

**Head Office:** 217/218, Manek Center, P.N. Marg, Jamnagar-361008.

**Branch Office:** B-15/16, 5<sup>th</sup> Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,  
Next to T Series Business Park, Andheri West, Mumbai-400 053.

**Cell:** +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

**B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:**

**Statement of Deviation or Variation in Utilization of Funds Raised**

Name of listed entity	Finelistings Technologies Limited
Mode of Fund Raising	Initial Public Offering
Date of Raising Funds	10-05-2024
Amount Raised (Rs. In Lakhs)	Rs. 1243.00
Report filed for Half Year ended	30-09-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

**Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table:**

Object for utilization of Issue Proceeds	Modified Object, if any	Allocation (₹ in Lakh)	Modified Allocation, if any	Funds Utilized (₹ in Lakh)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Purchase of Software	No	500.00	-	500.00	0.00	-
To meet the working capital requirements	No	500.00	-	500.00	0.00	-
General corporate purposes	No	243.00	-	234.79*	0.00	-

*\*Amount of ~8.21 lakhs remain parked in ICICI Escrow Account as of the reporting date and will be utilized shortly towards general corporate purposes.*

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**Finelistings Technologies Limited**

Email: info@finelistings.com | Ph: +91 98110-51555

G07 Ground Floor Ambience Mall Vasant Kunj Nelson Mandela Marg. South Delhi -110070

CIN: L74999DL2018PLC331504



**Deviation or variation could mean:**

- A. Deviation in the objects or purposes for which the funds have been raised or
- B. Deviation in the amount of funds actually utilized as against what was originally disclosed or
- C. Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

**C. Format for Disclosing Outstanding Default on Loans and Debt Securities:**

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

**D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter):**

									Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/any other etc)	Cost (see Note 7)	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secure d/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	Finelistsings Technologies Limited	AADCF 3497J	Purushottam	Chief Financial Officer	Loan	0.72	0.72	0.40	3.68	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Loan	
2.			Purushottam	Chief Financial Officer	Salary	0.58	0.58	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Salary Paid	
3.			Tej Bharatkumar Hanj	Company Secretary	Salary	0.75	0.75	0.00	0.15	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Salary Paid	
4.			Aneesh Mathur	Director	Remuneration	17.55	17.55	0.15	-2.40	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Salary Paid	
5.			Arjun Singh Rajput	Managing Director	Remuneration	17.55	17.55	2.55	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Salary Paid	

**E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4<sup>th</sup> Quarter):**

- Not Applicable

**Finelistsings Technologies Limited**

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CIN: L74999DL2018PLC331504