

SRESTHA FINVEST LIMITED

Date: August 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 August 14, 2025

Pursuant to Regulation 30, 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. August 14, 2025 has transacted the following business:

- (a) The Board of Directors approved the Un-Audited Financial Results of the Company for the quarter ended 30th June, 2025 along with Limited Review Report issued by statutory auditors of the company. The copy of Un-Audited Financial Results and Limited Review Report 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 ongoing general business matters and propositions in operations of the company.

Further the Board Meeting commenced at 4:45 P.M. and concluded at 6:00 P.M.

Thanking you,
Yours faithfully,
For Srestha Finvest Limited

Company Secretary & Compliance Officer

Encl : As above



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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

darpanassociates@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 ended **30th June 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.17.06 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 ended 30.06.2025 to the extent of Rs.17.06 Lakhs, and increase in Profit after Tax for the Quarter ended 30.06.2025 to that extent.



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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

darpannassociates@gmail.com

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 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

Darpan Kumar

Partner

M. No. 235817

UDIN: 25235817BMJLNU9505

Place: Chennai

Date: August 14, 2025

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 30.06.2025

e mail: srestha.info@gmail.com

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations				
i) Interest Income	320.52	93.50	310.51	1,108.16
ii) Dividend Income	-	0.00	-	1.66
iii) Rental Income	-	-	-	-
iv) Fees and Commission Income	-	-	-	-
v) Net gain on trading of shares	-	-	3290.77	-
vi) Net gain on trading of Futures & Options	47.01	-	348.73	-
I) Total Revenue from operations	367.53	93.50	3,950.01	1,109.81
II) Other Income	0.01	16.56	0.00	18.99
III) Total Income (I) + (II)	367.54	110.07	3,950.01	1,128.80
Expenses				
i) Finance Costs	77.16	64.32	109.44	314.65
ii) Fees and Commission expense	27.80	8.12	17.32	208.61
iii) Impairment on Financial Instruments	-	-	-	-
iv) Employee Benefit Expenses	12.01	8.40	7.81	33.72
v) Depreciation, Amortisation and Impairment	14.63	18.84	18.79	75.24
vi) Loss in trading of shares	0.47	3,083.10	-	384.10
vii) Loss in trading of Future & Options	-	-93.47	-	2,647.88
viii) Bad Debts	-	-	-	360.00
ix) Provision of NPA	-	101.31	-	171.31
x) Other Expenses	18.06	68.42	116.09	436.67
IV) Total Expenses	150.13	3,259.06	269.45	4,632.18
V) Profit before tax (III) - (IV)	217.41	-3,149.00	3,680.56	-3,503.38
VI) Tax Expense:				
i) Current Tax/Short Provision of Pervious year	-	-485.14	582.56	1.12
ii) Deferred Tax	-	-2.35	-2.61	-9.31
iii) Provision Against Standard Assets	-	3.25	-	3.25
VII) Profit For the period (V) - (VI)	217.41	-2,664.75	3,100.62	-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	236.55	-255.81	-2985.48	-746.93
(ii) Income tax relating to the above items	-33.83	659.44	542.31	608.61
Subtotal (A)	202.72	403.63	-2,443.17	-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)	202.72	403.63	-2,443.17	-138.32
(IX) Total Comprehensive Income for the period (VII+VIII)	420.13	-2,261.12	657.45	-3,636.76
(X) Paid - up equity share capital (Face Value of the share Rs 1/- each)	16400.00	16400.00	11600.00	16400.00
(XI) Reserve excluding revaluation reserves as per balance sheet of previous accounting year				-1700.17
(XII) Earnings per equity share (Face value of Rs.1/- each) #				
Basic (Rupees)	0.014	-0.176	0.535	-0.231
Diluted (Rupees)	0.014	-0.176	0.535	-0.231

NOTES:

- 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.
- 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 August, 2025.
- The company has acquired 25,576 Equity Shares of Kunj Forgings Ltd acquired for Rs.4,00,00,864/- during the quarter
- The Company is engaged into two segment, Financing and Investments Activities.
- The company has carried out the assesement of Impairment of Asset as defined in IND AS.
- The Board of Directors have not declared any interim dividend.
- The Company's equity investments designated at FVOCI are quoted on a recognised stock exchange and measured at quoted market prices (Level 1 inputs) as per Ind AS 113. As on the reporting date, the Company's demat account is under freeze by [regulatory authority], restricting disposal of these securities. Such entity-specific restrictions do not affect fair value measurement. Changes in fair value have been recognised in OCI.
- The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.

Place: Chennai
Date: 14.08.2025

SUNIL BHANDARI
Whole Time Director
DIN: 03120545

SRESTHA FINVEST LIMITED
CIN: L65993TN1985PLC012047

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

**Segment Information in respect of Un-audited Consolidated Financial Results
for the Quarter ended 30th June 2025**

(Rs. In Lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2025	31.03.2025	30.06.2024	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	320.52	93.50	310.51	1108.16
(b) Investment/Trading in Equity and F&O	47.01	-	3,639.50	1.66
Net sales/Income From Operations	367.53	93.50	3950.01	1109.81
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)				
(a) Lending Division	149.87	-172.44	41.06	-483.28
(b) Investment/Trading in Equity and F&O	0.47	-2989.64	3639.50	-3031.97
(c) Unallocable	-	-	-	0.00
Total Profit Before Tax	150.34	-3162.08	3680.56	-3515.26
3. Segment Assets				
(a) Lending Division	15,750.27	16,266.83	16,283.00	16,266.83
(b) Investment/Trading in Equity and F&O	7,206.22	6,700.07	5,405.11	6,700.07
(c) Unallocable	-	-	-	-
Total Segment Assets	22,956.49	22,966.90	21,688.11	22,966.90
4. Segment Liabilities				
(a) Lending Division	5,683.27	6,027.32	7,479.44	6,027.32
(b) Investment/Trading in Equity and F&O	-	-	-	-
(c) Unallocable	-	-	-	-
Total Segment Liabilities	5,683.27	6,027.32	7,479.44	6,027.32
4. Capital Employed				
(a) Lending Division	10,067.00	10,239.50	8,803.56	10,239.50
(b) Investment/Trading in Equity and F&O	7,206.22	6,700.07	5,405.11	6,700.07
Capital Employed	17,273.22	16,939.58	14,208.67	16,939.58

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Wholetime Director
DIN: 03120545

Place :- Chennai
Date :- 14-08-2025



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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

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 ended **30 June 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 ended June 30, 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 for the quarter ended June 30, 2025, total net profit / (loss) after tax of Rs.(0.21) Lakhs for the quarter ended June 30, 2025, and total comprehensive income / (loss) of Rs.(0.21) Lakhs for the quarter ended June 30, 2025, as considered in the unaudited consolidated financial results. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of the subsidiary, is based solely on such unaudited financial statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

Basis for Qualified Conclusion

Based on information provided to us by management, the group has not provided Interest of Rs.17.06 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



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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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 ended 30.06.2025 to the extent of Rs.17.07 Lakhs, and increase in Profit after Tax for the Quarter ended 30.06.2025 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. 016156S

Darpan Kumar

Partner

M. No. 235817

UDIN: 25235817BMJLNV4203

Place: Chennai

Date: August 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 30.06.2025

e mail: srestha.info@gmail.com

Particulars	(Rs. In Lakhs)			
	Quarter Ended			Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations				
i) Interest Income	320.52	93.50	310.51	1,108.16
ii) Dividend Income	-	0.00	-	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	-	348.73	-
I) Total Revenue from operations	367.53	93.50	3,950.01	1,109.81
II) Other Income	0.01	15.36	0.00	18.99
III) Total Income (I) + (II)	367.54	108.87	3,950.01	1,128.80
Expenses				
i) Finance Costs	77.16	75.99	109.44	326.32
ii) Fees and Commission expense	27.80	8.12	17.32	208.61
iii) Impairment on Financial Instruments	-	-	-	-
iv) Employee Benefit Expenses	12.01	8.40	7.81	33.72
v) Depreciation, Amortisation and Impairment	14.63	18.84	18.79	75.24
vi) Loss in trading of shares	0.47	3,083.10	-	384.10
vii) Loss in trading of Future & Options	-	-93.47	-	2,647.88
viii) Bad Debts	-	-	-	360.00
ix) Provision of NPA	-	101.31	-	171.31
x) Other Expenses	18.27	68.63	116.09	436.88
IV) Total Expenses	150.34	3,270.94	269.45	4,644.06
V) Profit before tax (III) - (IV)	217.20	-3,162.08	3,680.56	-3,515.26
VI) Tax Expense:				
i) Current Tax/Short Provision of Pervious year	-	-485.14	582.56	1.12
ii) Deferred Tax	-	-2.35	-2.61	-9.31
iii) Provision Against Standard Assets	-	3.25	-	3.25
VII) Profit For the period (V) - (VI)	217.20	-2,677.83	3,100.62	-3,510.32
VIII) Other Comprehensive Income (OCI)				
A) (i) Items that will not be reclassified to profit or loss				
- Remeasurement loss on defined benefit plans	-	-	-	-
- Change in Fair Value of equity instruments through OCI	236.55	-255.81	-2,985.48	-746.93
(ii) Income tax relating to the above items	-33.83	659.44	542.31	608.61
Subtotal (A)	202.72	403.63	-2,443.17	-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)	202.72	403.63	-2,443.17	-138.32
(IX) Total Comprehensive Income for the period (VII+VIII)	419.92	-2,274.20	657.45	-3,648.63
(X) Profit for the year attributable to:				
Shareholders of the group	217.25	-2,674.86	3,100.62	-3,507.35
Non-controlling interests	-0.05	-2.97	-	-2.97
(XI) Other Comprehensive Income attributable to:				
Shareholders of the group	202.72	403.63	-2,443.17	-138.32
Non-controlling interests	-	-	-	-
(XII) Total Comprehensive Income attributable to:				
Shareholders of the group	419.97	-2,271.23	657.45	-3,645.66
Non-controlling interests	-0.05	-2.97	-	-2.97
(XIII) 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
(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)	0.014	-0.177	0.535	-0.232
Diluted (Rupees)	0.014	-0.177	0.535	-0.232

NOTES:

- 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.
- 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 August, 2025.
- The company has acquired 25,576 Equity Shares of Kunj Forgings Ltd acquired for Rs.4,00,00,864/- during the quarter.
- The Company is engaged into two segment, Financing and Investments Activities.
- The company has carried out the assessment of Impairment of Asset as defined in IND AS.
- The Board of Directors have not declared any interim dividend.
- The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.
- The Company's equity investments designated at FVOCI are quoted on a recognised stock exchange and measured at quoted market prices (Level 1 inputs) as per Ind AS 113. As on the reporting date, the Company's demat account is under freeze by [regulatory authority], restricting disposal of these securities. Such entity-specific restrictions do not affect fair value measurement. Changes in fair value have been recognised in OCI.
- 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.

Place: Chennai
Date: 14.08.2025

SUNIL BHANDARI
Whole Time Director
DIN: 03120545