

U. Y. FINCORP LIMITED
(Formerly known as Golden Goenka Fincorp Limited)
Corporate Identification Number: L65993WB1993PLC060377
Regd office: 908B, 9th Floor, 16 Strand Road, Kolkata- 700 001

Website www.ufincorp.com, Email for Investors contact@ufincorp.com, Tel - +91 33 6607 4112

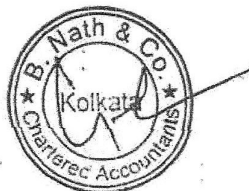
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31 MARCH, 2026

Particulars	(₹ In Lakhs)				
	Quarter ended			Year ended	
	31-Mar-26 (Reviewed)	31-Dec-25 (Reviewed)	31-Mar-25 (Reviewed)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
Revenue from operations					
(a) Interest Income	4,321.31	2,155.52	508.55	8,461.29	2,322.46
(b) Sale of Shares	1,447.79	1,415.88	916.50	5,428.44	8,760.63
(c) Other Operating Income	1,270.35	664.33	5.82	3,274.40	21.52
I. Total Revenue from operations	7,039.45	4,215.73	1,530.87	16,164.13	11,104.61
II Other income	101.72	47.50	39.22	125.79	194.81
III. Total Income (I-II)	7,141.17	4,263.23	1,569.89	16,289.92	11,299.42
Expenses:					
(a) Finance Costs	7.72	8.36	13.59	61.77	90.51
(b) Fees and Commission Expense	-	-	-	-	-
(c) Impairment of financial instruments	-	-	-	-	-
(d) Purchases of Stock-in-Trade	139.34	31.36	101.55	137.00	169.83
(e) Changes in Stock-in-Trade	1,138.94	1,353.43	818.43	5,102.75	8,829.89
(f) Employee Benefits Expense	499.62	(2.21)	238.74	270.10	(4.94)
(g) Depreciation and Amortization Expenses	53.85	41.15	32.34	163.22	126.09
(h) Other expenses	48.61	48.59	48.08	193.06	104.78
IV. Total Expenses	4,619.70	2,024.41	1,363.03	9,625.54	9,605.54
V. Profit/(Loss) before tax (III-IV)	2,521.47	2,238.82	206.86	6,664.38	1,693.88
VI. Tax expense:					
(a) Current Tax	310.75	574.17	126.62	1,879.26	501.62
(b) Income Tax Adjustment	10.48	0.02	-	10.51	64.75
(c) Deferred Tax	(43.37)	(13.49)	(28.89)	(53.38)	(45.22)
VII. Profit/(Loss) for the period (V-VI)	1,748.81	1,678.12	109.13	4,827.99	1,172.73
VIII. Other Comprehensive Income					
(a) Items that will not be reclassified to Profit & Loss and its related income tax effects:-					
(1) Remeasurement of Defined Benefit/Obligation	4.64	(1.78)	(12.54)	(0.69)	(7.10)
(2) Net Loss on Fair Value Changes	-	-	-	-	-
IX. Total Comprehensive Income for the period (VII+VIII)	1,748.81	1,676.34	96.59	4,827.30	1,165.63
X. Earnings Per Equity Share (EPS) (Face Value ₹ 5/- each)					
(1) Basic	0.92*	0.88*	0.06*	2.54	0.62
(2) Diluted	0.92*	0.88*	0.06*	2.54	0.62

* Not Annualised

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

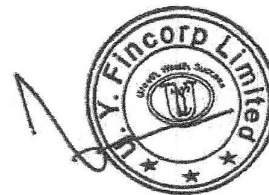
Particulars	(₹ In Lakhs)	
	As at	As at
	31-Mar-26 (Audited)	31-Mar-25 (Audited)
I ASSETS		
1. Financial assets		
(a) Cash and Cash Equivalents	112.38	791.90
(b) Bank balance other than (a) above	-	1.55
(c) Trade Receivable	-	-
(d) Loans	-	-
(e) Investment	35,632.97	27,475.34
(f) Other Financial Assets	1,660.92	2,058.80
2. Non-Financial Assets	3,114.80	1,972.05
(a) Inventories	-	-
(b) Current Tax Assets (Net)	1,106.86	1,376.96
(c) Deferred Tax Assets (Net)	-	-
(d) Investment in Property	183.20	129.83
(e) Property, Plant and Equipment	11.89	11.89
(f) Other Non-Financial Assets	403.78	541.27
Total Assets	42,343.14	34,484.14
II LIABILITIES AND EQUITY		
Liabilities		
1. Financial Liabilities		
(a) Borrowings (other than debt securities)	335.17	550.53
(b) Other Financial Liabilities	1,070.53	70.92
2. Non-Financial Liabilities		
(a) Current Tax Liabilities (Net)	977.36	100.52
(b) Provisions	928.51	791.51
(c) Other Non-Financial Liabilities	133.83	5.22
3. Equity		
(a) Equity Share capital	9,511.92	9,511.92
(b) Other Equity	29,385.82	23,459.52
Total Liabilities and Equities	42,343.14	34,484.14



Particulars		STANDALONE CASH FLOW STATEMENT	
		₹ In Lakhs)	
		As at	As at
		31-Mar-26	31-Mar-25
		(Audited)	(Audited)
A. Cash flow from operating activities			
Net Profit before extraordinary items and tax			
<u>Adjustment for:</u>			
Depreciation/ Amortisation and impairment		6,664.38	1,693.88
Finance costs		193.06	104.78
Actuarial Gain/ Loss on defined benefit obligation		61.77	90.51
Dividend Interest on Amortised Cost		-	-
Operating profit before Working Capital Changes		(26.70)	(194.81)
		6,892.51	1,694.36
<u>Adjustment for:</u>			
(Increase)/Decrease in Trade and other Receivables		-	5,434.16
(Increase)/Decrease in Loans Assets		-	(3,533.01)
(Increase)/Decrease in Other Bank Balances		(8,177.62)	-
(Increase)/Decrease in Other Financial Assets		-	-
(Increase)/Decrease in Inventories		(1,142.75)	(495.35)
(Increase)/Decrease in Other Non Financial Assets		270.10	(4.94)
Increase/ (Decrease) in Other Financial Liabilities		28.41	234.03
Increase/ (Decrease) in Provisions		999.61	25.44
Increase/ (Decrease) in Other Non Financial Liabilities		137.00	169.83
Cash Generated from / (used in) Operations		128.61	0.09
		(864.13)	1,524.61
Direct Taxes Paid/Refund received		406.37	(815.93)
Net Cash Flow from/(used in) Operating Activities		a	
		(457.76)	708.68
B. Cash Flow from investing activities			
Capital Advances received		-	-
Purchase of Property, Plant & Equipments		-	-
Purchase of Investment		55.57	577.40
Proceeds from Sale of Investment		-	-
Net Cash Flow from / (used in) Investing Activities		b	
		55.57	577.40
C. Cash Flow from Financing Activities			
Proceeds from Borrowings		-	-
Dividend Paid		(215.36)	(450.53)
Tax on Dividend Paid		-	-
Finance cost		(61.77)	(90.51)
Net Cash Flow from / (used in) Financing Activities		c	
		(277.13)	(541.04)
Net Increase / (Decrease) in Cash and Cash Equivalents		a+b+c	
Cash and Cash Equivalents at the beginning of the year		(679.32)	745.04
Cash and Cash Equivalents at the end of the year		791.90	46.86
		112.58	791.90

Notes:

- The above Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2026 along with notes thereupon including the Standalone Statement of Assets & Liabilities and Standalone Statement of Cash Flow as at 31st March, 2026 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 27th May, 2026.
- The above results for the year ended 31st March, 2026 and 31st March, 2025 have been audited by the Statutory Auditors of the Company and who have issued an unmodified audit report on the standalone annual financial results for the year ended 31st March, 2026.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year.
- The management is of the view that the business of the Company predominantly falls within a single primary segment viz. "Financial and Related Services" and hence there are no separate reportable segments as per Ind-AS 108 dealing with segment reporting.
- The Company is having one associate namely M/s Purple Advertising Services Private Limited with 33.33% shareholding, financial of which is not available and hence the same has not been considered for the consolidation purpose. The Associate company is under the process of liquidation. Considering the same the Company has made an impairment of Rs. 900 Lacs on account of such investment in the earlier years.
- The Board of Directors of the Company at their meeting held on 9th April, 2025, inter alia considered and approved the contractual joint venture agreement dated 9th April, 2025 entered into by the Company with Fintech Cloud Private Limited (FCPL) for expansion of its business into the field on small ticket size Personal and Business Loan under its new brand name "FUNDOBABA". The Company agrees to invest in expansion of its business into the field on small ticket size Personal and Business Loan under its new brand name "FUNDOBABA" under its own NBFC license and the same will be managed by FCPL.



- 7 The Company has received in-principle approval from the BSE Limited and NSE Limited both dated 15th July, 2025 under Regulation 28(1) of SEBI (LODR) Regulations, 2015 for the proposed private placement of equity shares face value of Rs. 5/- each, total amount to be raised not exceeding Rs. 50 Crores through Qualified Institutional Placements
- 8 The Calcutta Stock Exchange (CSE) vide their letter dated 16 July, 2025 having Ref No. CSE/LD/DL/6860/2025 granted voluntary Delisting of equity shares of the Company from CSE w.e.f. 17th July, 2025
- 9 During the quarter under review, the Company has opted the conversion of its investment in 2,500 Zero Rated Optionally Convertible Debentures of INR 1,00,000/- each amounting to INR 25 crores of Brima Sagar Maharashtra Distilleries Limited (BSMDL) as follows:-
- 1,500 Zero Rated Optionally Convertible Debentures of INR 1,00,000/- each amounting to INR 15 crores into 13,63,636 equity shares of BSMDL face value of INR 10 each fully paid up at a premium of INR 100 per share aggregating to INR 15 Crores (balance INR 40 has been repaid).
 - Balance 1,000 Zero Rated Optionally Convertible Debentures of INR 1,00,000/- each amounting to INR 10 crores to unsecure loan bearing interest of 9% p.a. on unpaid amount to be paid by the company by 31st March 2027 or such for the time as may be mutually agreed.

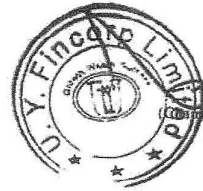
10 The details of investor complaints for the quarter ended 31st March, 2026 are as below:

Investor Complaints		Nos
Pending at the beginning of the quarter		NIL
Received during the quarter		NIL
Disposed-off during the quarter		NIL
Remain unresolved at the end of the quarter		NIL

11 The above statement of Standalone Audited Financial Results for the quarter & year ended 31st March, 2026 is also available on the website of the Company (www.uyfincorp.com), The NSE Limited (www.nseindia.com) and The BSE Limited (www.bseindia.com).

12 Figures pertaining to the previous year/period have been rearranged/regrouped, reclassified and restated, wherever considered necessary, to make them comparable with those of current year / periods.

Place : Kolkata
Date : 27th May, 2026



For U. Y. Fincorp Limited

Udai Kothari
(Chairman & Managing Director)
(DIN:- 00284256)