

PRAVEEN K SRIVASTAVA & CO

Chartered Accountants

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Independent Auditor's Review Report on Unaudited Standalone Financial Results of U.Y. Fincorp Limited for the quarter & three months ended June 30, 2026 pursuant to the regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to

The Board of Directors

U.Y. Fincorp Limited

- 1 We have reviewed the accompanying statement of standalone unaudited financial results of U.Y. Fincorp Limited (the 'Company') for the quarter and three months ended June 30, 2026 together with notes thereon (the 'Statement') 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 ('the Listing Regulations').
- 2 The preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by Company's Board of Directors as on August 10, 2026. Our responsibility is to express a conclusion on the financial results based on our review.
- 3 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4 **Emphasis of Matter**
We draw attention to Note no. 3 in absence of the financial results of associate company M/s Purple Advertising Services Private Limited for the quarter and three months ended June 30, 2026, the results of same has not been consolidated as per IND AS 28 on "Investment in Associates and Joint Ventures" in Consolidated Financial results. Consequently, the impact of the same and the value of investments in such associate are not ascertainable presently. Further, due to non-availability of financials and as the said company has gone into liquidation, the company has made the impairment of said investment of Rs. 900 lacs in the previous financial years.
Our opinion is not modified in respect of above matter.

5 Other Matters

The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published year-to-date figures up to the third quarter of that financial year, which were subject to a limited review by the predecessor auditor.

Further, the financial results for the quarter ended 30 June 2025 were reviewed by the predecessor auditor, and the financial statements of the Company for the year ended 31 March 2026 were audited by the predecessor auditor, who expressed an unmodified conclusion and an unmodified opinion, respectively.

Our conclusion on the Statement is not modified in respect of the above matter.

- 6 Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: August 10, 2026

PRAVEEN K SRIVASTAVA & CO

CHARTERED ACCOUNTANTS

FRN 018251C

Praveen Kumar Srivastava

Partner

Membership No. 075471

UDIN: 26075471TYGBMF6029



U. Y. FINCORP LIMITED

Corporate Identification Number: L65993WB1993PLC060377

Regd office: 908B, 9th Floor, 16 Strand Road, Kolkata- 700 001

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & THREE MONTHS ENDED 30 JUNE, 2026

Particulars	Quarter ended			Year ended	
	30-Jun-26 (Reviewed)	31-Mar-26 (Reviewed)	30-Jun-25 (Reviewed)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
Revenue from operations					
(a) Interest Income	5,021.34	4,321.31	740.55	8,461.29	2,322.46
(b) Sale of Shares	935.25	1,447.79	1,381.87	5,428.44	8,760.63
(c) Other Operating Income	1,294.44	1,270.35	70.70	2,274.40	21.52
I. Total Revenue from operations	7,251.03	7,039.45	2,193.12	16,164.13	11,104.61
II. Other income	3.11	101.72	38.86	125.79	194.81
III. Total Income (I-II)	7,254.14	7,141.17	2,231.98	16,289.92	11,299.42
Expenses:					
(a) Finance Costs	7.10	7.72	12.13	61.77	90.51
(b) Fees and Commission Expense	-	-	-	-	-
(c) Impairment of financial instruments	181.12	159.34	(25.68)	137.00	169.83
(d) Purchases of Stock-in-Trade	970.09	1,138.94	1,157.51	5,102.73	8,829.89
(e) Changes in Stock-in-Trade	(167.97)	499.62	(11.60)	270.10	(4.94)
(f) Employee Benefits Expense	46.67	53.85	34.11	163.22	126.00
(g) Depreciation and Amortization Expenses	31.28	48.61	47.53	193.06	104.78
(h) Other expenses	3,616.07	2,711.62	205.67	3,697.66	289.47
IV. Total Expenses	4,684.36	4,619.70	1,419.67	9,625.54	9,605.54
V. Profit/(Loss) before tax (III-IV)	2,569.78	2,521.47	812.31	6,664.38	1,693.88
VI. Tax expense:					
(a) Current Tax	661.01	810.75	203.38	1,879.26	501.62
(b) Income Tax Adjustment	-	10.48	-	10.51	64.75
(c) Deferred Tax	(52.84)	(43.57)	12.18	(53.38)	(45.22)
VII. Profit/(Loss) for the period (V-VI)	1,961.61	1,743.81	596.75	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	(0.69)	4.64	(1.78)	(0.69)	(7.10)
(2) Net Loss on Fair Value Changes	-	-	-	-	-
IX. Total Comprehensive Income for the period (VII+VIII)	1,960.92	1,748.45	594.97	4,827.30	1,165.63
X. Earnings Per Equity Share (EPS) (Face Value ₹ 5/- each)					
(1) Basic	1.03*	0.92*	0.31*	2.54	0.62
(2) Diluted	1.03*	0.92*	0.31*	2.54	0.62

* Not Annualised

Notes:

- The above Statement of Standalone Unaudited Financial Results for the quarter and three months ended 30th June, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 10th August, 2026.
- 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 details of investor complaints for the quarter ended 30th June, 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

- 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.
- The above statement of Standalone Unaudited Financial Results for the quarter and three months ended 30th June, 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).
- 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.



For U. Y. Fincorp Limited

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

Place : Kolkata
Date : 10th August, 2026