

May 26, 2026

To,

**Department of Corporate Relationship
BSE Ltd.**

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.
Scrip Code: 539177

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
NSE Symbol – AIIIL

Sub: Declaration relating to the Unmodified Opinion by the Statutory Auditors

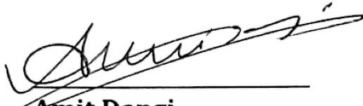
Ref: Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

In compliance with the provisions of regulation 33 of SEBI (LODR) Regulations, 2015, as amended from time to time we hereby declare that the Joint Statutory Auditors of the Company M/s. APAS & Co LLP (FRN 000340C /C400308) and M/s Maharaj N R Suresh and Co LLP (FRN 001931S/S000020) have issued an Audit Report with an Unmodified opinion on the Audited Standalone & Consolidated Financial Statements of the Company for the quarter and year ended March 31, 2026.

You are requested to kindly acknowledge receipt of the above.

Thank you,

For **Authum Investment & Infrastructure Limited**



Amit Dangi
Whole Time Director
DIN: 06527044

Encl: As above.

Registered Office : 707, Raheja Centre, Free Press Journal Road, Nariman Point, Mumbai - 400 021.

Ph.: (022) 6747 2117 ♦ **E-mail:** info@authum.com ♦ **Website :** www.authum.com

Corporate Office: The Ruby, 11th Floor, North- West Wing, Plot No. 29, Senapati Bapat Marg, Dadar (West), Mumbai – 400 028.

T +91 22 6838 8100 ♦ Customer Service: 1800 26 88486 ♦ **E-mail:** customercare@authum.com

M 124859

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Chennai- 600024

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Independent Auditors' Report on the Quarterly and Year to Date Audited Consolidated 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
Authum Investment & Infrastructure Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Authum Investment & Infrastructure Limited ("the Parent") and its subsidiaries & Associate (the Parent and its subsidiaries & Associate together referred to as 'the Group'), for the quarter and year ended March 31, 2026 ("the statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements / financial information of the Subsidiaries, the Statement

a) includes the results of the following entities:

| Sr. No. | Name of Entity | Relationship |
|---------|---|---|
| 1 | Open Elite Developers (Formerly Known as Reliance Commercial Finance Limited) | Wholly owned Subsidiary Company |
| 2 | Authum Asset Management Company Private Limited | Wholly owned Subsidiary Company |
| 3 | India SME Asset Reconstruction Company | Subsidiary company (Effective from 17.06.2025) |
| 4 | Billion Dream Sports Private Limited | Wholly owned Subsidiary Company (Effective from 31.07.2025) |
| 5 | BIC Cello (India) Private Limited | Wholly owned subsidiary (Effective from 22.11.2025) |
| 6 | Authum Foundation | Wholly owned subsidiary (Effective from 27.01.2026) |
| 7 | Rivaara labs Private Limited | Associate (Effective from 30.10.2025) |

b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income



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(comprising of net profit and other comprehensive Loss) and other financial information of the Group for the quarter ended March 31, 2026 and for the year then ended.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (ISAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the 11 Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group 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 results under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

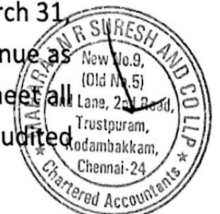
We draw attention to the note no. 4 of the statement which sets out the fact the the consolidated financial statement does not include result of following companies although the company holds more than 20% of equity capital of these companies. The management has represented that the investments is of strategic nature and there is no intention to exercise control or have significant influence or participate in the management or affairs of these companies. Therefore, these companies are not considered as associate for consolidation purpose:

| Sr. No. | Name of Entity |
|---------|---------------------------------|
| 1 | Prataap Snacks Limited |
| 2 | Nitco Limited |
| 3 | Katra Phytochem India Pvt. Ltd. |
| 4 | MIRC Electronics Limited |

Emphasis of Matter specific to subsidiary Company (Open Elite developers Limited & India SME Asset reconstruction Company Limited), We draw attention to Note no. 9 of the Statement

A. OPEN ELITE DEVELOPERS LIMITED

- The audited financial results which sets out the fact that, during the quarter and year ended, the Company has net (loss) of Rs. 5.86 crores and it has accumulated loss of Rs 897.98 crores, exceeds the paid up capital and networth of the Company stands fully eroded as on March 31, 2026. These financial conditions cast significant doubt on the company's ability to continue as going concern. However, in view of the comfort provided by the Holding company to meet all future obligations of the company and value of its immovable properties, these audited



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financial results of the Company for the quarter and year ended March 31, 2026 have been prepared on a going concern basis.

- II. The audited financial results wherein SEBI vide its order dated August 22, 2024 has levied a penalty amounting to Rs 25 crores on the Company and further restrained the Company from accessing the securities market and prohibited RCFL from buying, selling or otherwise dealing in securities directly or indirectly for a period of 5 years from the date of the Order. In this regards the Company has filed an appeal in Hon'ble Securities Appellate Tribunal (SAT) and has got a stay in the matter with condition that Company has to deposit 50% of the penalty imposed before SAT. Company has deposited the same on 09 December 2024. Adjournment was sought by the company and the next date of hearing is on 01 July 2026.
- III. In respect of the matters reported in ADT-4 under section 143 (12) of the Companies Act in June 2019 by the then auditors, the matters is still pending with the Ministry of Corporate affairs (MCA) and we are unable to comment upon the outcome of the matter and its impact.

B. INDIA SME ASSET RECONSTRUCTION LIMITED

- IV. The results of 36 Trusts (except as stated in para (a) of opinion) have not been consolidated and considered not material since the share of investment of the company in Security Receipts have been written off as per RBI Guidelines. The under-lining investment in these trust have been valued at NIL in accordance with RBI Guidelines. The Current assets in the form of Bank balances amounting to Rs 21.08 crores are payable to various creditors and Investment holders to the Extent of Rs 21.08 crores subject to outcome of settlement of pending disputes with concerned parties.

Our report is not modified in respect of the above matters.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group, in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are



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reasonable and prudent; and 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group, are responsible for overseeing the Company's financial reporting process of the Group.

Auditor's Responsibilities for Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these consolidated financial results.

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 consolidated financial results, 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

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 Directors' 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 ability of the Group to



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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 consolidated 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

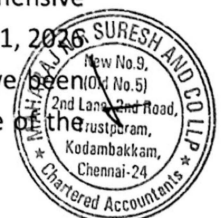
We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. The accompanying statement includes the audited financial results/statement and other financial information, in respect of:
 - a) 6 subsidiaries, whose financial results/statements reflect, total assets of Rs. 1468.46 crores as at March 31, 2026, and total revenues of Rs. 96.55 Crores and Rs. 146.05 crores, net profit after tax of Rs. 11.68 Crores and Rs. 12.27 Crores and total comprehensive income of Rs. 10.46 and Rs. 11.11 crores for the quarter and year ended March 31, 2026 respectively, as considered in the consolidated financial results, of which 5 have been audited by the respective independent auditors and 1 has been audited by one of the joint auditors, Maharaj N R Suresh and Co LLP.



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- b) The consolidated financial results also include the Group's share of net loss after tax of Rs. 2.39 crores and Other Comprehensive loss of Rs. 0.05 crores for the year ended March 31, 2026 as considered in the consolidated financial statements, in respect of the Associate, whose financial statements have not been audited by us. The independent auditor's report on financial results of the Associate has been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included, is based solely on the report of such auditors and the procedures performed by us are stated in the paragraph above.
- c) The independent auditor's report on the financial statements of these entities referred in para 1 (a) & (b) above have been furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such other auditors and the procedure performed by us as stated in paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of other auditors referred above.

2. The Statement included the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of above matters.

For Maharaj N R Suresh and Co LLP
Chartered Accountants
Firm's Registration No. 001931S/S000020



K V Srinivasan

Partner

Membership No: 204368

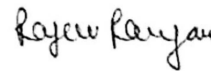
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Mumbai

Date : May 26, 2026



For APAS & CO LLP
Chartered Accountants
Firm's Registration No: 000340C/C400308



Rajeev Ranjan

Partner

Membership No : 535395

UDIN : 26535395ESQVZH1588

Mumbai

Date: May 26, 2026



Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: info@authum.com, Ph: 022-67472117
Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021.

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2026

(Rs. In Crores)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | Year Ended |
|---------|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | Income : | | | | | |
| | Revenue from operations | 310.71 | 478.04 | 1,451.81 | 2,608.80 | 4,578.34 |
| | Other Income | 32.34 | (0.34) | 5.37 | 45.08 | 33.88 |
| | Total Income | 343.05 | 477.70 | 1,457.18 | 2,653.89 | 4,612.22 |
| 2 | Expenses : | | | | | |
| | (i) Finance Costs | 65.94 | 69.11 | 18.10 | 198.80 | 51.99 |
| | (ii) Fees and commission expense | 0.73 | 0.91 | 0.99 | 3.26 | 3.67 |
| | (iii) Impairment on financial instruments | 10.87 | 55.51 | 114.78 | 64.01 | 280.68 |
| | (iv) Cost of Material Consumed | 23.65 | 6.63 | - | 30.27 | - |
| | (v) Purchase of Stock in trade | 0.26 | 0.60 | - | 0.87 | - |
| | (vi) Changes in Inventories of Finished goods, Stock in trade and Work in progress | 2.60 | 10.72 | - | 13.33 | - |
| | (iv) Employee Benefits Expenses | 24.21 | 21.10 | 21.07 | 75.71 | 47.68 |
| | (v) Depreciation, Amortization and Impairment | 14.33 | 7.62 | 3.15 | 29.77 | 9.48 |
| | (vi) Others Expenses | 44.21 | 27.10 | 50.74 | 120.45 | 151.55 |
| | Total Expenses | 186.79 | 199.30 | 208.83 | 536.47 | 545.05 |
| 3 | Profit / (Loss) before exceptional items and tax (1-2) | 156.26 | 278.40 | 1,248.35 | 2,117.42 | 4,067.17 |
| 4 | Share of profit / (loss) of Associates | (2.39) | - | - | (2.39) | - |
| 5 | Exceptional items | - | - | - | - | - |
| 6 | Profit/(Loss) before tax (3-4-5) | 153.87 | 278.40 | 1,248.35 | 2,115.03 | 4,067.17 |
| 7 | Tax Expense | | | | | |
| | Current Tax | (51.01) | 30.13 | (137.49) | 14.31 | 202.51 |
| | Deferred Tax | 147.20 | 86.80 | (376.74) | 171.19 | (376.74) |
| | Income Tax for earlier years | 0.15 | - | - | 0.19 | - |
| 8 | Profit / (Loss) for the period from ordinary activities after tax (6-7) | 57.54 | 161.47 | 1,762.58 | 1,929.35 | 4,241.41 |
| 9 | Other Comprehensive Income | | | | | |
| | (i) Items that will not be reclassified subsequently to statement of profit & loss | | | | | |
| | - Remeasurement gain/(loss) on defined benefit plan | 0.99 | 0.08 | (0.14) | 0.79 | (0.42) |
| | - Gain / (Loss) on fair value of Equity Instruments | (1,513.69) | (637.23) | 57.25 | (2,289.13) | 674.86 |
| | - Income tax relating to items that will not be reclassified to profit or loss | 165.05 | 138.23 | (548.09) | 303.28 | (548.09) |
| | - Share of Other Comprehensive Income of Associates accounted using Equity Method | (0.05) | - | - | (0.05) | - |
| | (ii) Items that will be reclassified subsequently to the statement of profit & loss | - | - | - | - | - |
| | Total Other Comprehensive Income for the period | (1,347.70) | (498.92) | (490.98) | (1,985.12) | 126.36 |
| 10 | Total Comprehensive Income for the period (8+9) (Comprising Profit (Loss) and other Comprehensive Income for the period) | (1,290.16) | (337.45) | 1,271.60 | (55.77) | 4,367.76 |
| 11 | Profit for the period attributable to | | | | | |
| | - Owners of the company | 59.75 | 161.00 | 1,762.58 | 1,931.09 | 4,241.41 |
| | - Non Controlling Interest | (2.21) | 0.47 | - | (1.74) | - |
| 12 | Other Comprehensive Income for the period attributable to | | | | | |
| | - Owners of the company | (1,347.70) | (498.92) | (490.98) | (1,985.12) | 126.36 |
| | - Non Controlling Interest | - | - | - | - | - |
| 13 | Total Comprehensive Income for the period attributable to | | | | | |
| | - Owners of the company | (1,287.95) | (337.92) | 1,271.60 | (54.03) | 4,367.76 |
| | - Non Controlling Interest | (2.21) | 0.47 | - | (1.74) | - |
| 14 | Paid up Equity Share Capital (face value of share Rs.1/-each) | 84.92 | 16.98 | 16.98 | 84.92 | 16.98 |
| 15 | Other Equity | - | - | - | 14,642.92 | 14,672.36 |
| 16 | Earnings per equity share (for continuing operations) | | | | | |
| | Basic (Rs.) # | 0.77 | 9.51 | 103.78 | 61.61 | 249.72 |
| | Diluted (Rs.) # | 0.77 | 9.51 | 103.78 | 61.61 | 249.72 |

Basic and diluted EPS for all period except year ended 31st March, 2026 and 2025 is not annualised.

Notes :-

1 The above results of the company (the "Parent" or the "Company") and its subsidiaries & Associate (together referred to as "group") were reviewed by the audit committee and approved by the board of directors of the company at their meeting held on 26th May, 2026. The Statutory Auditor of the company have carried out the audit of the aforesaid results and have issued an audit report with unmodified opinion.



2 The audited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.

3 The Statement includes the results of the following Entities:

| Name of the Entity | Relationship |
|---|---|
| Open Elite Developers Limited. ("OEDL") | Wholly owned subsidiary |
| Authum Asset Management Company Pvt. Ltd. | Wholly owned subsidiary |
| Primetek Pens Private Limited (Formerly known as BIC Cello (India) Private Limited) | Wholly owned subsidiary w.e.f. 22nd November, 2025 |
| Authum Foundation | Wholly owned Subsidiary - w.e.f. 19th January, 2026 |
| Billion Dream Sports Pvt. Ltd. | Wholly owned Subsidiary - w.e.f. 31st July, 2025 |
| India SME Asset Reconstruction Company Ltd. | Subsidiary - w.e.f. 17th June, 2025 |
| Rivaara Labs Private Limited | Associate - w.e.f. 30th October, 2025 |

4 Further the consolidated financial statement does not include result of following companies although the company holds more than 20% of equity capital of these companies. The management has represented that the investments is of strategic nature and there is no intention to exercise control or have significant influence or participate in the management or affairs of these companies. Therefore these companies are not considered as associate for consolidation purpose.

| Name of the Entity |
|---------------------------------|
| Prataap Snacks Limited |
| Nitco Limited |
| MIRC Electronics Limited |
| Katra Phytochem India Pvt. Ltd. |

5 During the current year, the authorised share capital has been increased from Rs. 100 crores to Rs. 128 crores consisting of 86 crore equity shares of Rs. 1/- each and 4.20 crore preference shares of Rs 10/- each. The board of directors of the company has approved issue of bonus shares out of free reserves and/or the share premium / or the capital redemption reserve account in the ratio of 4:1 i.e. 4 (four) new fully paid-up Equity Shares of Re. 1/- each for every 1(one) existing fully paid-up Equity Shares of Re. 1/- each held by the eligible shareholders as on the Record Date. The company has obtained shareholders approval via postal ballot on 31st December, 2025 and 67,93,80,400 bonus equity shares face value of Rs.1/- each were allotted on 14th January, 2026.

6 During the year, the company has allotted 2,05,00,000/- 0.01% non cumulative non convertible preference shares (NCRPS) of face value of Rs. 10/- each at an issue price of Rs. 1000/- per share (including Rs 990 per share) as security premium aggregating to total value of Rs. 2050 crores on private placement basis. The NCRPS shall be redeemed at the end of 15 years from the date of allotment. The company has obtained shareholders approval through postal ballot on 17th November, 2025.

7 During the current year, the company has approved the Employee Stock Option Scheme 2025 (ESOP) for grant of 25,00,000 (twenty five lakh) options to the eligible employees under the Authum Investment & Infrastructure Limited Employee Stock Option Scheme 2025. The company has obtained shareholders approval via postal ballot on 15th December, 2025. Pending grant of the options impact on diluted EPS is not considered.

8 With regard to the acquisition of Reliance Commercial Finance Ltd. and assets of Reliance Home Finance Ltd. by Authum, pursuant to the approved resolution plan being implemented in terms of RBI circular No. RBI/2018-19/203 ,DBR No. BP.CC.45/21.04.048/2018-19 dated June 07, 2019 on Prudential Framework for Resolution of Stressed Assets. The Enforcement Directorate has initiated inquiry for the certain transactions of these entities prior to the acquisitions. The company has submitted all requisite documents to the authorities and continue to respond additional queries also. This has no impact on the company's ongoing operation and financial performance.

9 Note specific to the subsidiary Open Elite Developers Limited:

(I) The audited financial results which sets out the fact that, during the quarter and year ended, the Company has net (loss) of Rs. 5.86 crores and it has accumulated loss of Rs 897.98 crores, exceeds the paid up capital and networth of the Company stands fully eroded as on March 31, 2026. These financial conditions cast significant doubt on the company's ability to continue as a going concern. However, in view of the comfort provided by the Holding company to meet all future obligations of the company and value of its immovable properties, these audited financial results of the Company for the quarter and year ended March 31, 2026 have been prepared on a going concern basis.

(II) The audited financial results wherein SEBI vide its order dated August 22, 2024 has levied a penalty amounting to Rs 25 crores on the Company and further restrained the Company from accessing the securities market and prohibited RCFL from buying, selling or otherwise dealing in securities directly or indirectly for a period of 5 years from the date of the Order. In this regards the Company has filed an appeal in Hon'ble Securities Appellate Tribunal (SAT) and has got a stay in the matter with condition that Company has to deposit 50% of the penalty imposed before SAT. Company has deposited the same on 09 December 2024. Adjourment was sought by the appellants and the next date of hearing is on 01.7.2026.

(III) In respect of the matters reported in ADT-4 under section 143 (12) of the Companies Act in June 2019 by the then auditors, the matters is still pending with the Ministry of Corporate affairs (MCA) and we are unable to comment upon the outcome of the matter and its impact.

Note specific to the subsidiary India SME Asset Reconstruction Company Limited:

(I) The Results of 36 Trusts (except as stated in para (a) of opinion) have not been consolidated and considered not material since the share of investment of the company in Security Receipts have been written off as per RBI Guidelines. The under-lining investment in these trust have been valued at NIL in accordance with RBI Guideless. The Current assets in the form of Bank balances amounting to Rs 2108.00 lakhs are payable to various creditors and Investment holders to the extent of Rs 2108.00 lakhs subject to outcome of settlement of pending disputes with concern parties.

10 The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between audited results in respect of full financial year and the published year to date reviewed upto the third quarter of the respective financial year.

11 Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

By Order of the Board
For Authum Investment & Infrastructure Limited

Date: 26th May, 2026
Place: Mumbai



Amit Dangi

Amit Dangi
Whole Time Director
DIN: 06527044

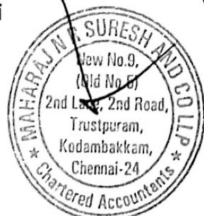
AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

| Particulars | As at | As at |
|---|------------------|------------------|
| | 31/03/2026 | 31/03/2025 |
| | Audited | Audited |
| ASSETS | | |
| 1 Financial Assets | | |
| (a) Cash and Cash Equivalents | 50.38 | 108.48 |
| (b) Bank Balance other than (a) above | 436.37 | 260.77 |
| (c) Receivables | | |
| (I) Trade Receivables | 35.45 | 19.46 |
| (II) Other Receivables | 0.54 | 1.43 |
| (d) Loans | 2,008.16 | 2,167.65 |
| (e) Investments | 15,472.61 | 12,738.77 |
| (f) Other Financial Assets | 40.90 | 144.15 |
| 2 Non-Financial Assets | | |
| (a) Inventories | 30.92 | - |
| (b) Current tax assets (Net) | 15.11 | 19.45 |
| (c) Deferred tax assets (Net) | 3.04 | - |
| (d) Investment Property | 368.78 | 321.64 |
| (e) Property, Plant and Equipment | 256.33 | 92.69 |
| (e) Intangible assets under development | 5.72 | 6.15 |
| (f) Goodwill | 10.42 | - |
| (g) Other intangible assets | 147.69 | 0.07 |
| (h) Other Non-Financial Assets | 328.32 | 206.70 |
| Total Assets | 19,210.73 | 16,087.41 |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| 1 Financial Liabilities | | |
| (a) Payables | | |
| (I) Trade Payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | 9.44 | 0.12 |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 347.38 | 66.61 |
| (II) Other Payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | - | - |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 4.06 | 1.08 |
| (b) Debt Securities | 63.80 | 63.80 |
| (c) Borrowings (Other than Debt Securities) | 1,149.41 | 600.26 |
| (d) Subordinated Liabilities | 2,122.35 | 30.13 |
| (e) Other Financial Liabilities | 401.72 | 76.07 |
| (f) Contractual debt obligation | 295.41 | 360.01 |
| 2 Non-Financial Liabilities | | |
| (a) Provisions | 8.81 | 0.23 |
| (b) Deferred tax liabilities (Net) | 7.74 | 171.35 |
| (c) Other Non-Financial Liabilities | 34.75 | 28.40 |
| 3 EQUITY | | |
| (a) Equity Share Capital | 84.92 | 16.98 |
| (b) Other Equity | 14,642.92 | 14,672.36 |
| (c) Non controlling Interest | 38.02 | - |
| Total Liabilities and Equity | 19,210.73 | 16,087.41 |

By Order of the Board
for Authum Investment & Infrastructure Limited


Amit Dangi
Whole Time Director
DIN: 06527044

Date: 26th May, 2026
Place: Mumbai



AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

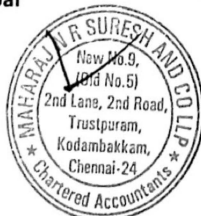
STATEMENT OF AUDITED CONSOLIDATED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. in Crores)

| Particulars | For the year ended 31.03.2026 (Audited) | For the year ended 31.03.2025 (Audited) |
|--|--|--|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit before tax | 2,117.42 | 4,067.17 |
| Adjustment for: | | |
| Interest Expenses | 198.80 | 51.99 |
| Depreciation, Amortization and Impairment | 29.77 | 9.48 |
| Liability no longer payable written back | (7.49) | (7.71) |
| Sundry Balance written off | 2.88 | - |
| Unrealised Interest Income | (9.02) | - |
| Written off SRs & Advance to Trust | (0.66) | - |
| Gain on Bargain Purchase | 94.64 | - |
| Net gain/(loss) on financial instruments at fair value | (964.45) | - |
| Allotment of equity instruments by conversion of assigned debt | (491.89) | (1,037.81) |
| Net (Gain)/ Loss on Sale of Investments | (130.15) | (1,868.11) |
| Net (Gain)/ Loss on Sale of Property Plant & Equipment | (0.11) | - |
| Net (Gain)/ Loss on Investments Property Sold / Discarded | (39.58) | (0.47) |
| Operating Profit | 849.17 | 1,486.68 |
| Adjustment for working capital changes | | |
| Decrease/(Increase) in Receivables | (15.10) | 39.29 |
| Decrease/(Increase) in Inventory | (30.92) | - |
| Decrease/(Increase) in Loans | 95.48 | (929.81) |
| Decrease/(Increase) in Other Financial Assets | 103.24 | (28.83) |
| Decrease/(Increase) in Other Non-Financial Assets | (121.62) | (100.55) |
| Increase / (decrease) in Trade Payables | 293.07 | 57.17 |
| Increase / (decrease) in Other Financial Liabilities | 325.65 | 22.64 |
| Increase / (decrease) in Provision | 9.37 | 0.23 |
| Increase / (decrease) in Other Non-Financial Liabilities | 6.35 | (55.27) |
| Cash generated / (used) from operations | 1,514.71 | 491.56 |
| Tax Paid (net of refunds) | (9.78) | 165.86 |
| Net cash generated / (used) from operating activities (A) | 1,524.49 | 325.71 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| (Purchase)/Sale of Investments | (3,439.14) | (216.68) |
| (Purchase)/Sale of Property, Plant and Equipment | (193.53) | (68.07) |
| (Purchase)/Sale of Intangible assets under development | 0.43 | (4.58) |
| (Purchase)/Sale of Investment Property | (7.56) | - |
| (Purchase)/Sale of Other Intangible Assets | (147.62) | 0.15 |
| Cash Outflow on Business Acquisition | (10.42) | - |
| Rent Income | 15.00 | 8.53 |
| Movement in Other Bank Balances | (175.59) | (5.39) |
| Net cash generated / (used) from investing activities (B) | (3,958.43) | (286.04) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceed/(Repayment) of Redeemable Preference Shares | 2,050.00 | (90.55) |
| Proceeds/(Repayment) of Borrowings | 485.77 | 1.90 |
| Dividend Paid | (2.13) | (4.25) |
| Interest Expenses | (157.81) | (38.07) |
| Net cash generated / (used) from financing activities (C) | 2,375.83 | (130.97) |
| Net Increase/(decreased) in cash and cash equivalents during the year (A+B+C) | (58.11) | (91.30) |
| Cash and cash equivalents at the beginning of the year | 108.48 | 199.78 |
| Cash and cash equivalents at the end of the year | 50.38 | 108.48 |

**By Order of the Board
for Authum Investment & Infrastructure Limited**

Date: 26th May, 2026
Place: Mumbai



Amit Dangri
Whole Time Director
DIN: 06527044

Authum Investment & Infrastructure Ltd

SEGMENT WISE REVENUE, RESULTS, TOTAL ASSETS AND TOTAL LIABILITIES.

(Rs. in Cr)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | Year Ended |
|----------|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| A | Segment Revenue | | | | | |
| | (a) Investment Activity | 169.47 | 262.45 | -353.96 | 1,275.78 | 2,271.68 |
| | (b) Lending Activity | 168.20 | 207.21 | 1,807.17 | 1,349.69 | 2,327.52 |
| | (c) Rental Business | 3.19 | 4.17 | 3.97 | 16.19 | 13.02 |
| | (d) ARC | 2.21 | 3.86 | - | 12.24 | - |
| | | 343.06 | 477.70 | 1,457.17 | 2,653.89 | 4,612.22 |
| B | Segment Result | | | | | |
| | (a) Investment Activity | 51.21 | 168.82 | -264.74 | 985.36 | 2,137.42 |
| | (b) Lending Activity | 113.06 | 103.55 | 1,516.98 | 1,127.63 | 1,936.46 |
| | (c) Rental Business | -7.00 | 1.95 | (3.88) | (2.95) | -6.71 |
| | (d) ARC | -1.01 | 4.08 | - | 7.38 | - |
| | Profit/(Loss) before tax | 156.26 | 278.40 | 1,248.36 | 2,117.42 | 4,067.17 |
| C | Segment Assets | | | | | |
| | (a) Investment Activity | 14,011.48 | 16,557.51 | 12,412.48 | 14,011.48 | 12,412.48 |
| | (b) Lending Activity | 4,214.61 | 3,028.83 | 3,387.35 | 4,214.61 | 3,387.35 |
| | (c) Rental Business | 282.92 | 290.13 | 287.58 | 282.92 | 287.58 |
| | (d) ARC | 701.72 | 350.02 | - | 701.72 | - |
| | | 19,210.73 | 20,226.49 | 16,087.41 | 19,210.73 | 16,087.41 |
| D | Segment Liabilities | | | | | |
| | (a) Investment Activity | 3,385.14 | 3,209.79 | 257.84 | 3,385.14 | 257.84 |
| | (b) Lending Activity | 696.62 | 733.31 | 495.99 | 696.62 | 495.99 |
| | (c) Rental Business | 213.58 | 214.11 | 644.24 | 213.58 | 644.24 |
| | (d) ARC | 149.54 | 0.12 | - | 149.54 | - |
| | | 4,444.87 | 4,157.33 | 1,398.07 | 4,444.87 | 1,398.07 |



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Chennai- 600024

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Road No. 44, Pitampura
Delhi - 110034

Independent Auditors' 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
Authum Investment & Infrastructure Limited

Report on the Audit of the Standalone Financial Results

Opinion

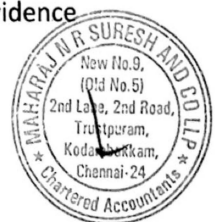
We have audited the accompanying Statement of standalone financial results of Authum Investment & Infrastructure Limited (herein referred to as 'the Company') for the quarter ended 31st March 2026, and the year to date results for the period from 01 April 2025 to 31 March 2026 ("the statement"), attached 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India of the Net Profit and other comprehensive Loss and other financial information for the quarter ended 31st March 2026, as well as the year to date results for the year then ended.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 (the ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 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 of the company are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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



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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 Act, we are also responsible for expressing our opinion on whether the Company has adequate Internal Financial Controls with reference to Financial Statements 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 in the statement made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial results.

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.



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Other Matter

The Statement included the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of above matter.

For Maharaj N R Suresh and Co LLP
Chartered Accountants

Firm's Registration No. 0019315/S000020



K V Srinivasan
Partner

Membership No: 204368

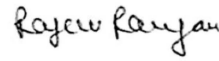
UDIN: 26204368GIQMVZ1964

Mumbai

Date : May 26, 2026

For APAS & CO LLP
Chartered Accountants

Firm's Registration No: 000340C/C400308



Rajeev Ranjan
Partner

Membership No : 535395

UDIN : 26535395ZRYDWE8755

Mumbai

Date: May 26, 2026



Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, Website: www.authum.com, Email: info@authum.com, Ph: 022-67472117
Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021.

Statement of Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2026

(Rs. In Crores)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | Year Ended |
|---------|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | Income : | | | | | |
| | Revenue from operations | 268.20 | 446.21 | 1,442.07 | 2,520.00 | 4,565.86 |
| | Other Income | 9.78 | 0.16 | 11.49 | 22.03 | 33.88 |
| | Total Income | 277.98 | 446.37 | 1,453.56 | 2,542.03 | 4,599.74 |
| 2 | Expenses : | | | | | |
| | (i) Finance Costs | 61.08 | 63.41 | 16.71 | 185.27 | 46.07 |
| | (ii) Fees and commission expenses | 0.73 | 0.91 | 0.99 | 3.26 | 3.67 |
| | (iii) Impairment on financial instruments | 10.22 | 56.55 | 114.78 | 64.06 | 280.68 |
| | (iv) Employee Benefits Expenses | 15.13 | 15.41 | 20.99 | 60.04 | 46.58 |
| | (v) Depreciation, Amortization and Impairment | 6.64 | 2.15 | 2.33 | 13.36 | 6.17 |
| | (vi) Others Expenses | 51.85 | 22.32 | 45.53 | 121.35 | 142.70 |
| | Total Expenses | 145.66 | 160.75 | 201.32 | 447.35 | 525.86 |
| 3 | Profit / (Loss) before exceptional items and tax (1-2) | 132.32 | 285.62 | 1,252.24 | 2,094.68 | 4,073.88 |
| 4 | Exceptional items | - | - | - | - | - |
| 5 | Profit/(Loss) before tax (3-4) | 132.32 | 285.62 | 1,252.24 | 2,094.68 | 4,073.88 |
| 6 | Tax Expense | | | | | |
| | Current Tax | (52.79) | 30.54 | (137.49) | 11.43 | 202.51 |
| | Deferred Tax | 139.58 | 87.06 | (376.74) | 163.74 | (376.74) |
| | Income tax for earlier years | 0.00 | - | - | 0.04 | - |
| 7 | Profit / (Loss) for the period from continuing operations(5-6) | 45.53 | 168.02 | 1,766.47 | 1,919.47 | 4,248.11 |
| 8 | Profit/(Loss) from discontinued operations | - | - | - | - | - |
| 9 | Tax Expense of discontinued operations | - | - | - | - | - |
| 10 | Profit / (Loss) from discontinued operations (After tax) (8-9) | - | - | - | - | - |
| 11 | Profit/(Loss) for the period (7-10) | 45.53 | 168.02 | 1,766.47 | 1,919.47 | 4,248.11 |
| 12 | Other Comprehensive Income | | | | | |
| | (i) Items that will be reclassified subsequently to P&L | - | - | - | - | - |
| | (ii) Items that will not be reclassified subsequently to P&L | | | | | |
| | - Remeasurements of post-employment benefit obligation (net) | (0.11) | 0.02 | (0.13) | (0.37) | (0.42) |
| | - Gain / (Loss) on fair value of Equity Instruments | (1,513.69) | (637.23) | 57.26 | (2,289.13) | 674.86 |
| | - Income tax relating to items that will not be reclassified to profit or loss | 151.91 | 138.22 | (548.09) | 303.28 | (548.09) |
| 13 | Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period) | (1,316.37) | (330.97) | 1,275.50 | (66.76) | 4,374.47 |
| 14 | Paid up Equity Share Capital (face value of share Rs.1/-each) | 84.92 | 16.98 | 16.98 | 84.92 | 16.98 |
| 15 | Other Equity | - | - | - | 14,466.58 | 14,603.40 |
| 16 | Earnings per equity share (for continuing operations) | | | | | |
| | Basic (Rs.) # | 0.61 | 9.89 | 104.00 | 61.29 | 250.12 |
| | Diluted (Rs.) # | 0.61 | 9.89 | 104.00 | 61.29 | 250.12 |

Basic and diluted EPS for all period except year ended 31st March, 2026 & 2025 is not annualised.



Notes :-

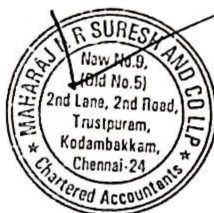
- The above Audited standalone financial results for the quarter and year ended on 31.03.2026 were approved and taken on record in the Board meeting held on 26th May, 2026 after being reviewed and recommended by the Audit Committee on the same date. The Statutory Auditor of the company have carried out the audit of the aforesaid results and have issued an audit report with unmodified opinion.
- The audited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India.
- During the current year, the authorised share capital has been increased from Rs. 100 crores to Rs. 128 crores consisting of 86 crore equity shares of Rs. 1/- each and 4.20 crore preference shares of Rs.10/- each. The board of directors of the company has approved issue of bonus shares by utilising free reserves and/or the share premium and/or the capital redemption reserve account in the ratio of 4:1 i.e. 4 (four) new fully paid-up Equity Shares of Re. 1/- each for every 1(one) existing fully paid-up Equity Shares of Re. 1/- each held by the eligible shareholders as on the Record Date. The company has obtained shareholders approval via postal ballot on 31st Decemeber,2025 and 67,93,80,400 bonus equity shares face value of Rs.1/- each were allotted on 14th January, 2026.
- During the year, the company has allotted 2,05,00,000/- 0.01% non cumulative non convertible preference shares (NCRPS) of face value of Rs. 10/- each at an issue price of Rs. 1000/- per share (including Rs.990 per share) as security premium aggregating to total value of Rs. 2050 crores on private placement basis. The NCRPS shall be redeemed at the end of 15 years from the date of allotment. The company has obtained shareholders approval through postal ballot on 17th November, 2025.
- During the current year, the company has approved the Employee Stock Option Scheme 2025 (ESOP) for grant of 25,00,000 (twenty five lakh) options to the eligible employees under the Authum Investment & Infrastructure Limited Employee Stock Option Scheme 2025. The company has obtained shareholders approval via postal ballot on 15th Decemeber,2025. Pending grant of the options impact on diluted EPS is not considered.
- With regard to the acquisition of Reliance Commercial Finance Ltd. and assets of Reliance Home Finance Ltd. by Authum, pursuant to the approved resolution plan being implemented in terms of RBI circular No. RBI/2018-19/203 ,DBR No. BP.BC.45/21.04.048/2018-19 dated June 07, 2019 on Prudential Framework for Resolution of Stressed Assets, the Enforcement Directorate has initiated inquiry for the certain transactions of these entities prior to the acquisitions. The company has submitted all requisite documents to the authorities and continue to respond additional queries also. This has no impact on the company's ongoing operation and financial performance.
- There were no investor complaint pending at the beginning of the current quarter and also no complaint was received during the quarter,hence there is no pending investor complaint for disposal at the end of the quarter.
- Disclosures on Resolution Framework 1 and Resolution Framework 2, for Covid-19 related stress in terms of RBI Circulars, RBI/2020-21/16 DOR No. BP.BC/3/21.04.048/2020-21 dated August 6, 2020 and RBI/2021-22/31/DOR.STR.REG.11/21.04.048/2021-22 dated May 05, 2021.

| Type of Borrower | Exposure to accounts classified as Standard consequent to implementation of resolution plan – Position as at the end of the previous half-year (A) | Of (A) aggregate debt that slipped into NPA during the half-year | Of (A) amount written off during the half-year | Of (A) amount paid by the borrowers during the half-year | Exposure to accounts classified as Standard consequent to implementation of resolution plan – Position as at the end of this half-year |
|--------------------|--|--|--|--|--|
| Personal loans | - | - | - | - | - |
| Corporate persons* | - | - | - | - | - |
| Of which MSMEs | 5.42 | 3.19 | - | 1.05 | 1.19 |
| Others | - | - | - | - | - |
| Total | 5.42 | 3.19 | - | 1.05 | 1.19 |

*As defined in Section 3(7) of the Insolvency and Bankruptcy Code, 2016

- The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between audited results in respect of full financial year and the published year to date reviewed upto the third quarter of the respective financial year.
- Previous period figures have been regrouped/reclassified wherever necessary to conform to current period classification.

Date: 26th May, 2026
Place: Mumbai



By Order of the Board
For Authum Investment & Infrastructure Limited

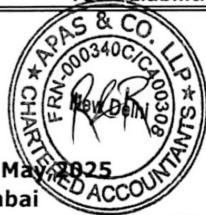
[Signature]
Amit Dangi
Whole Time Director
DIN: 06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. in Crores)

| Particulars | As at 31/03/2026 Audited | As at 31/03/2025 Audited |
|---|--------------------------------|--------------------------------|
| ASSETS | | |
| 1 Financial Assets | | |
| (a) Cash and Cash Equivalents | 31.98 | 106.56 |
| (b) Bank Balance other than (a) above | 292.42 | 226.19 |
| (c) Receivables | | |
| (I) Trade Receivables | 13.36 | 16.31 |
| (II) Other Receivables | - | 1.43 |
| (d) Loans | 2,010.11 | 2,072.96 |
| (e) Investments | 15,345.00 | 12,740.03 |
| (f) Other Financial Assets | 43.42 | 145.98 |
| 2 Non-Financial Assets | | |
| (a) Current tax assets (Net) | 9.19 | 17.62 |
| (b) Investment Property | 250.08 | 199.62 |
| (c) Property, Plant and Equipment | 87.95 | 92.69 |
| (d) Intangible assets under development | 5.72 | 6.15 |
| (e) Other Intangible Assets | 0.51 | 0.07 |
| (f) Other Non-Financial Assets | 215.88 | 184.70 |
| Total Assets | 18,305.63 | 15,810.31 |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| 1 Financial Liabilities | | |
| (a) Payables | | |
| (I) Trade Payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | 0.50 | 0.12 |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 322.39 | 66.61 |
| (II) Other Payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | - | - |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 1.08 | 1.08 |
| (b) Borrowings (Other than Debt Securities) | 977.37 | 486.22 |
| (c) Subordinated Liabilities | 2,122.35 | 30.13 |
| (d) Other Financial Liabilities | 16.09 | 46.80 |
| (e) Contractual debt obligations | 295.41 | 360.01 |
| 2 Non-Financial Liabilities | | |
| (a) Provisions | 0.23 | 0.21 |
| (b) Deferred tax liabilities (Net) | 7.74 | 171.35 |
| (c) Other Non-Financial Liabilities | 10.96 | 27.40 |
| 3 EQUITY | | |
| (a) Equity Share Capital | 84.92 | 16.98 |
| (b) Other Equity | 14,466.58 | 14,603.40 |
| Total Liabilities and Equity | 18,305.63 | 15,810.31 |

Date: 26th May 2025
Place: Mumbai



By Order of the Board

Amit Dangi
Whole Time Director
DIN: 06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED
STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

| | | (Rs. in Crores) | |
|-----------|--|---|---|
| | Particulars | For the year ended 31.03.2026 (Audited) | For the year ended 31.03.2025 (Audited) |
| A. | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit before tax | 2094.68 | 4073.88 |
| | Adjustment for: | | |
| | Interest Expenses | 185.27 | 46.07 |
| | Depreciation, Amortization and Impairment | 13.36 | 6.17 |
| | Impairment of Financial Instruments | 64.06 | 280.68 |
| | Rent Income | (6.08) | (3.68) |
| | Provision no longer required | - | (7.71) |
| | Unrealised Interest Income | (9.68) | - |
| | Net (Gain)/loss on financial instruments at fair value | (964.45) | (512.06) |
| | Allotment of equity instruments by conversion of assigned debt | (491.89) | (1,037.81) |
| | Net (Gain)/ Loss on Sale of Investments | (130.15) | (1,868.11) |
| | Net (Gain)/loss on Sale of Property Plant & Equipment | (0.11) | - |
| | Net (Gain)/ Loss on Investments Property Sold / Discarded | (7.91) | (0.47) |
| | Operating Profit | 747.10 | 976.96 |
| | Adjustment for working capital changes | | |
| | Decrease/(Increase) in Receivables | 4.39 | 42.59 |
| | Decrease/(Increase) in Loans | (1.21) | (937.29) |
| | Decrease/(Increase) in Other Financial Assets | 102.56 | (59.56) |
| | Decrease/(Increase) in Other Non-Financial Assets | (31.18) | (55.37) |
| | Increase / (decrease) in Trade Payables | 256.15 | 57.17 |
| | Increase / (decrease) in Other Financial Liabilities | (30.71) | 18.28 |
| | Increase / (decrease) in Provisions | 0.39 | 0.15 |
| | Increase / (decrease) in Other Non-Financial Liabilities | (16.43) | (56.23) |
| | Cash generated /(used) from operations | 1,031.06 | (13.30) |
| | Income Tax Paid (net of refunds) | 19.90 | 165.86 |
| | Net cash generated /(used) from operating activities (A) | 1,011.15 | (179.15) |
| B. | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | (Purchase)/Sale of Investments | (3,305.90) | 292.94 |
| | (Purchase)/Sale of Property, Plant and Equipment | (8.51) | (10.74) |
| | (Purchase)/Sale of Intangible assets under development | - | (4.57) |
| | (Purchase)/Sale of Investments Property | (42.55) | (57.33) |
| | Rent Income | 6.08 | 3.68 |
| | Movement in Other Bank Balances | (66.23) | (3.07) |
| | Net cash generated /(used) from investing activities (B) | (3,417.10) | 220.91 |
| C. | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Proceed/(Repayment) of Redeemable Preference Shares | 2,050.00 | (90.55) |
| | Proceeds/(Repayment) of Borrowings | 425.15 | 1.90 |
| | Dividend Paid | (2.13) | (4.25) |
| | Interest Expenses | (141.66) | (38.07) |
| | Net cash generated /(used) from financing activities (C) | 2,331.37 | (130.97) |
| | Net Increase/(decreased) in cash and cash equivalents during the year | (74.58) | (89.22) |
| | Cash and cash equivalents at the beginning of the year | 106.56 | 195.78 |
| | Cash and cash equivalents at the end of the year | 31.98 | 106.56 |

By Order of the Board
for Authum Investment & Infrastructure Limited

Date: 26th May, 2026
Place: Mumbai



Amit Dangi
Amit Dangi
Whole Time Director
DIN: 06527044