PANATONE FINVEST LIMITED

Date: August 10, 2026

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra East
Mumbai 400 051

Dear Sir/Madam,

Sub.: (i) **Outcome of the Board Meeting;**
(ii) **Disclosure under Regulation 52 of the Securities and Exchange Board of India (listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations")**

Pursuant to Regulations 52 of the Listing Regulations, we wish to inform you that the Board of Directors of the Company, at its Meeting held today i.e. August 10, 2026, have, *inter alia,* considered and approved the Audited Standalone Financial Results of the Company for the quarter ended June 30, 2026.

Copy of the said Financial Results together with the Audit Report issued by K C Mehta & Co LLP, Statutory Auditors of the Company, is enclosed herewith.

You are requested to take the same on record.

Thank You

For Panatone Finvest Limited.

Nikhil Kumar
Chief Financial Officer

Bombay House 24 Homi Mody Street Mumbai 400 001
Phone 6665 7344/ 7136 Fax 6665 8080
(CIN No. U67120MH1992PLC066160)

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Panatone Finvest Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Panatone Finvest Limited (NBFC-CIC) ("the Company"), for the quarter ended June 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation ,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 are presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regards and give a true and fair view in conformity 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the state of affairs of the Company as at June 30, 2026, and total comprehensive loss (comprising of loss and other comprehensive income) and other financial information for the quarter ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the standalone 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 ("ICAI"), together with the ethical requirements that are relevant to our audit of the standalone financial results for the quarter ended June 30, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Responsibilities of Management for the Standalone Financial Results

The statement which includes the standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by it for issuance. These standalone financial results have been compiled from the related standalone interim financial statements for the quarter ended June 30, 2026. The Company's Board of Directors is responsible for the preparation of these standalone financial results that give a true and fair view of the financial position, financial performance, total comprehensive income and cash flows of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting" specified under section 133 of the Act, the circulars, guidelines and directions issued by Reserve Bank of India "RBI") from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with regulation 52 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 standalone financial results.

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 standalone 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 control 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 management.

- Conclude on the appropriateness of management's 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 Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

For K C MEHTA & CO LLP
Chartered Accountants
Firm Regn. No. 106237W/W100829

Chirag Bakshi
Partner
M. No. 047164
UDIN:26047164HHVWGZ7227

Place: Vadodara
Date: August 10, 2026

Panatone Finvest Limited

Registered Office: Bombay House, 24 Homi Mody Street, Mumbai - 400001
Phone: 022-66657344
CIN: U67120MH1992PLC066160

Statement of Financial Results for the quarter ended 30th June 2026

(All amounts are in lakhs, except share data and as stated)

	Particulars	Quarter ended			Year ended
		30th June 2026 (Audited)	**31st March 2026 (Audited)**	**30th June 2025 (Audited)**	**31st March 2026 (Audited)**
	Revenue				
I	**Revenue from Operations**				
	Dividend Income	-	-	2,372.64	34,290.86
	Interest Income	17.17	16.98	19.31	73.40
	Net gain/(loss) on fair value changes	219.01	113.57	263.64	816.65
II	**Other Income**	-	249.15	-	249.15
III	**Total Income (I+II)**	**236.18**	**379.70**	**2,655.59**	**35,430.06**
IV	**Expenses**				
	Finance Cost	3,412.49	4,061.51	5,639.80	19,285.19
	Other Expenses	9.47	29.98	11.32	104.71
	Total Expenses (IV)	**3,421.96**	**4,091.49**	**5,651.11**	**19,389.89**
V	**Profit/(loss) before Tax & Exceptional Items (III-IV)**	**(3,185.78)**	**(3,711.79)**	**(2,995.52)**	**16,040.17**
VI	**Exceptional Items**				
	Impairment of Investment	-	-	-	-
VII	**Profit/(loss) before Tax (V-VI)**	**(3,185.78)**	**(3,711.79)**	**(2,995.52)**	**16,040.17**
VIII	**Tax Expenses**				
	Current Tax	(4.32)	(66.98)	(482.58)	(6,985.44)
	Current Tax pertaining to earlier years	-	12.96	-	12.96
	Deferred Tax	(55.12)	(17.49)	(66.27)	(31.77)
IX	**Profit/(loss) for the period / year (VII-VIII)**	**(3,245.23)**	**(3,783.30)**	**(3,544.36)**	**9,035.91**
X	**Other comprehensive income/(loss)**				
	Items that will not be reclassified to profit or loss				
	Changes in fair value of equity instruments through other comprehensive income	2.04	(3.25)	1.75	(4.45)
	Income tax on above	(0.29)	0.46	(0.25)	0.64
XI	**Total comprehensive income/(loss) for the period/ year (IX+X)**	**(3,243.47)**	**(3,786.09)**	**(3,542.86)**	**9,032.10**
XII	**Earnings/(Loss) per share (in Rs.)**				
	Basic earnings/(loss) per share	(0.08)	(0.10)	(0.09)	0.23
	Diluted earnings/(loss) per share	(0.08)	(0.10)	(0.09)	0.23
XIII	**Paid up Equity Share Capital (Face value ₹10 per share)**	4,11,012.41	4,11,012.41	3,97,239.02	4,11,012.41
XIV	**Other Equity**	2,11,968.92			2,15,212.39

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Cashflow Statement for the quarter ended 30th June 2026

(All amounts are in lakhs, except share data and as stated)

Particulars		Year ended 30th June 2026 (Audited)	Period ended 30th June 2025 (Audited)
A. Cash flow from operating activities:			
Profit / (Loss) before tax		(3,185.78)	(2,995.52)
Adjustments for:			
Fair valuation of financial instruments		(219.01)	(263.29)
Finance Cost		3,412.49	5,639.80
Interest accrued on Bank Deposits		(17.17)	(19.31)
(Gain)/Loss on redemption of mutual fund investments		-	(0.34)
Operating Profit before Working Capital Changes		**(9.47)**	**2,361.34**
Adjustments for changes in working capital:			
Increase/(decrease) in financial liabilities		(9.69)	(7.30)
Increase/(decrease) in other liabilities		(1.14)	(1.04)
(Increase)/decrease in financial assets		-	(2,135.38)
Cash from operating activities		**(20.30)**	**217.61**
Less: Income Tax Paid		(2.23)	(239.72)
Net cash from operating activities	**(A)**	**(22.53)**	**(22.11)**
B. Cash flow from Investing activities:			
Redemption of investments - Mutual Fund		-	20.00
Interest on Bank Fixed Deposits		7.71	9.17
Net cash used in investing activities	**(B)**	**7.71**	**29.17**
C. Cash flow from financing activities:			
Proceeds on issue of Commercial Papers		-	-
Repayment of Commercial Papers		-	-
Net cash from financing activities	**(C)**	**-**	**-**
Net change in Cash and Cash Equivalents	**(A) + (B) + (C)**	**(14.81)**	**7.06**
Cash and Cash Equivalents as at the beginning of the year		86.41	11.64
Cash and cash equivalents at the end of the year		**71.60**	**18.70**
See accompanying Notes to the Financial Results			

Sourav Mukherjee

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Notes to the Financial Results for the quarter ended 30th June 2026

1 Panatone Finvest Limited (the 'Company') is registered with Reserve Bank of India ('RBI') as a Systemically Important Non-Deposit Taking Core Investment Company ('CIC-ND-SI').

2 These standalone financial results together with the results for the comparative period have been prepared in accordance with and comply in all material respects with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013, (the 'Act') and other relevant provisions of the Act and the directions issued by RBI to a Core Investment Company.

3 The Company is primarily engaged in the business of investment in Companies. In the context of Ind AS 108 on 'Segment Reporting', the financial results are considered to constitute a single reportable primary / business segment.

4 The Company has issued Commercial Papers and listed the same on National Stock Exchange effective 10th May 2021. Disclosure pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of Commercial Papers as given below:

Particulars	As on 30th June 2026	As on 31st March 2026
(a) Debt-equity ratio	0.31	0.31
(b) Outstanding redeemable preference shares (quantity and value)	N.A.	N.A.
(c) Capital redemption reserve / Debenture redemption reserve	N.A.	N.A.
(d) Net worth (₹ in lakhs)	6,22,981.33	6,26,224.80
(e) Current ratio (Current Assets/Current Liabilities)	0.18	0.16
(f) Long term debt to working capital	N.A.	N.A.
(g) Bad debts to Accounts receivable ratio	N.A.	N.A.
(h) Current liability ratio (Current Liabilities/ Total Liabilities)	1.00	1.00
(i) Total debts to total assets %	22.54%	22.31%
(j) Debtors turnover	N.A.	N.A.
(k) Inventory turnover	N.A.	N.A.
(l) Capital Adequacy Ratio % (Adjusted Net worth / Risk Weighted Assets)	170.18%	174.82%
(m) Leverage Ratio (Outside liabilities/Adjusted Net worth)	0.17	0.16

Particulars	Quarter ended			Year ended
	30th June 2026 (Audited)	31st March 2026 (Audited)	30th June 2025 (Audited)	31st March 2026 (Audited)
(n) Net profit after tax (₹ in lakhs)	(3,245.23)	(3,783.30)	(3,544.36)	9,035.91
(o) Earnings per share (₹) *	(0.08)	(0.10)	(0.09)	0.23
(p) Operating margin (%)	N.A.	N.A.	N.A.	N.A.
(q) Net profit margin (%)	-1374%	-996%	-133%	26%

* Figures for the quarter and for the year are not annualised

5 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on August 10, 2026

As per our report of even date

For K C Mehta & Co LLP
Chartered Accountants
Firm Registration No. 106237W/W100829

Chirag Bakshi
(Partner)
Membership No. 047164

Place: Mumbai
Dated: August 10, 2026

For and on behalf of the Board of Directors of
Panatone Finvest Limited

PANATONE FINVEST LTD MUMBAI

E N Kapadia
Director
DIN:02230412

Sourav Mukherjee
Director
DIN:09623222

Place: Mumbai
Dated: August 10, 2026