

October 15, 2026

To, The Manager, Listing Department, BSE Limited, 1st Floor, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400 001. BSE Scrip Code: 540776	To, The Manager, Listing Department, The National Stock Exchange of India Limited, Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051. NSE Symbol: 5PAISA
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Subject: Outcome of Board Meeting

Dear Sir / Madam,

This is to inform you that pursuant to applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the Board of Directors of 5paisa Capital Limited ("the Company") at their meeting held today i.e. Thursday, October 15, 2026, which commenced at 3:30 p.m. and concluded at 5:30 p.m. has considered and *inter-alia* approved the following:

1. Unaudited Financial Results:

Unaudited Financial Results (Consolidated and Standalone) for the quarter and half year ended September 30, 2026, along with the Limited Review Report, duly signed by the Statutory Auditors of the Company.

2. Establishment of Strategic Business Unit at IFSC, GIFT City:

Establishment of "5paisa Capital Limited (IFSC Branch)" as a Strategic Business Unit ("SBU") at the IFSC, GIFT City, Gujarat, for undertaking Broker Dealer (Trading Member) activities under the applicable regulatory framework of the International Financial Services Centres Authority (IFSCA). The proposed IFSC Branch will enable the Company to undertake permitted securities market-related activities within the IFSC framework and support its expansion into international market operations, subject to obtaining necessary regulatory approvals and registrations.

In connection with the Unaudited Financial Results referred to in Item No. 1 above, please find enclosed the following:

- Unaudited Financial Results (Consolidated and Standalone) of the Company for the quarter and half year ended September 30, 2026, along with Limited Review Report, duly signed by the Statutory Auditors of the Company;
- Disclosures in accordance with Regulation 52(4) of the SEBI Listing Regulations;

The results have also been uploaded on the websites of the Stock exchanges at www.nseindia.com and www.bseindia.com as well as on the website of the Company at www.5paisa.com.

Kindly take the above on record and oblige.

Thanking you,

For 5paisa Capital Limited

Mehul
Harshad
Somaia

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Mehul Harshad
Somaia
Date: 2026.10.15
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Mehul Somaia
Company Secretary and Compliance Officer
ACS - 43026
Email Id: csteam@5paisa.com
Place: Thane

Encl: As above

5paisa Capital Limited

Independent Auditor's Review Report on Unaudited Consolidated Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
Spaia Capital Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Spaia Capital Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following subsidiaries:
 - a) Spaia P2P Limited;
 - b) Spaia Corporate Services Ltd (formerly Spaia Insurance Brokers Limited);
 - c) Spaia Trading Limited; and
 - d) Spaia International Securities (IFSC) Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 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.



BRANCHES: NEW DELHI- CHENNAI – NOIDA- HYDERABAD-BENGALURU-COIMBATORE

Emphasis of Matter

6. We draw attention to Note 4 to the accompanying financial results, describing the search conducted by Income-Tax authorities ('the department') at the premises of the Holding Company and its subsidiaries ("Group"). Pursuant to search the Holding Company received demand order of ₹33.02 crore. The holding company has filed an appeal and is confident of getting favourable order.

Our opinion is not modified in respect of this matter.

Other Matter

7. We did not review the financial results of 1 (one) subsidiary included in the unaudited consolidated financial results, whose interim financial results reflect, total assets of Rs. 534.1 lakhs as at September 30, 2026, total income of 3.23 lakhs and Rs. 6.98 lakhs for the quarter and half year ended September 30, 2026 respectively, total net profit/(loss) after tax of 3.20 lakhs and Rs. 9.09 lakhs for the quarter and half year ended September 30, 2026 respectively, total comprehensive income/(loss) of Rs. 3.20 lakhs and Rs. 9.09 lakhs for the quarter and half year ended September 30, 2026 respectively and net cash outflow of Rs. 0.05 lakhs for the half year ended September 30, 2026 as considered in the unaudited consolidated financial results have been reviewed by other auditors whose report has been furnished to us by the Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the financial statements is not modified in respect of this matter.

For V. Sankar Aiyar & Co.,
Chartered Accountants
(FRN. 109208W)



Asha Patel
Partner

(Membership No.166048)

UDIN: 26186048LCDK8G7041



Place: Mumbai

Date: October 15, 2026

Spaisa Capital Limited CIN: L67190MH2007PLC289249 Corp. Office / Regd. Office: IIFL House, Sun Infotech Park, Road No.16V, Plot No. B-23, Wagle Estate, Thane 400 604. Statement of Consolidated financial results for the quarter and half year ended Sept 30, 2026						
(₹ in lacs)						
Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2026	Jun 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	Mar 31, 2026
	Unaudited (Note 7)	Unaudited (Note 7)	Unaudited (Note 7)	Unaudited	Unaudited	Audited
(I) Revenue from operations						
a. Interest income	4,489.91	4,217.41	3,459.18	8,707.32	6,792.71	13,853.87
b. Fees and commission income	4,151.80	4,615.51	4,257.81	8,767.31	8,693.17	18,101.79
(I) Total revenue from operations (a+b)	8,641.71	8,832.92	7,716.99	17,474.63	15,485.88	31,955.66
(II) Other income	4.49	5.14	13.21	9.63	21.59	33.52
(III) Total income (I+II)	8,646.20	8,838.06	7,730.20	17,484.26	15,507.47	31,989.18
(IV) Expenses						
a. Finance cost	945.03	845.13	797.30	1,790.16	1,525.29	3,253.06
b. Employee benefits expense	2,204.54	2,209.72	2,050.76	4,414.26	4,093.27	8,862.41
c. Depreciation, amortisation and impairment	290.81	221.32	238.46	512.14	488.27	921.77
d. Other expenses	4,259.62	4,017.04	3,369.48	8,276.65	6,576.76	13,022.86
(IV) Total expenses (a+b+c+d)	7,700.00	7,293.21	6,456.00	14,993.21	12,683.59	26,060.10
(V) Profit/(loss) before exceptional items and tax (III-IV)	946.20	1,544.85	1,274.20	2,491.05	2,823.88	5,929.08
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V-VI)	946.20	1,544.85	1,274.20	2,491.05	2,823.88	5,929.08
(VIII) Tax expense:						
a. Current tax	209.61	437.04	276.02	646.65	606.19	1,081.29
b. Deferred tax	30.64	(49.13)	50.01	(18.50)	114.67	429.24
(VIII) Total tax expense (a+b)	240.25	387.91	326.03	628.15	720.86	1,510.53
(IX) Profit/(loss) for the period (VII-VIII)	705.95	1,156.94	948.17	1,862.90	2,103.02	4,418.55
(X) Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurement of defined benefit plan	(10.23)	(18.48)	6.18	(28.71)	12.37	19.45
(ii) Income tax relating to items that will not be reclassified to profit or loss	2.57	4.65	(1.56)	7.23	(3.12)	(4.90)
Total Other Comprehensive Income (i+ii)	(7.66)	(13.83)	4.62	(21.48)	9.25	14.55
(XI) Total Comprehensive Income for the Period (Comprising of profit/(loss) and other comprehensive income) (IX+X)	698.29	1,143.11	952.79	1,841.42	2,112.27	4,433.10
Paid up Equity Share Capital (Face Value of ₹ 10 each)	4,688.23	4,688.23	3,123.69	4,688.23	3,123.69	3,125.48
Other Equity						61,796.94
Earnings Per Equity Share (EPS)*						
Basic (In ₹)	1.55	2.60	3.04	4.08	6.73	14.14
Diluted (In ₹)	1.54	2.60	3.03	4.07	6.72	14.13

*Quarter ended numbers are not annualised

Place : Mumbai
Dated : Oct 15, 2026

For Spaisa Capital Limited

GAURAV
SETH

Gaurav Seth
Managing Director & CEO
(DIN : 10415364)

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by GAURAV SETH
Date: 2026.10.15
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5paisa Capital Limited
Consolidated Balance Sheet as at September 30, 2026

(₹ in lacs)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
I ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	937.11	3,727.20
(b) Bank balance other than (a) above	1,45,368.29	1,38,044.20
(c) Receivables		
(I) Trade receivables	0.72	19.40
(II) Other receivables		
(d) Loans	50,603.49	34,036.60
(e) Investments	4,319.18	218.00
(f) Other financial assets	9,975.31	11,079.20
Sub total	2,11,204.10	1,87,124.60
(2) Non-Financial Assets		
(a) Inventories	-	-
(a) Current tax assets (net)	-	-
(b) Deferred tax assets (net)	770.95	745.20
(c) Property, Plant and Equipment	517.95	403.90
(d) Other Intangible assets	1,460.53	230.60
(e) Capital work-in-progress	-	-
(f) Right of use assets	1,351.59	1,124.40
(g) Other non-financial assets	2,118.85	1,083.82
Sub total	6,219.87	3,587.92
Total Assets	2,17,423.97	1,90,712.52
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) Payables		
(I) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	0.10
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	44.77	44.60
(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	4,236.19	5,648.70
(b) Debt Securities	10,834.05	7,423.90
(c) Borrowings	21,373.06	30,432.10
(d) Other financial liabilities	66,484.05	81,504.10
Sub total	1,02,972.12	1,25,053.50
(2) Non-Financial Liabilities		
(a) Current tax liabilities (net)	456.16	262.40
(b) Provisions	58.84	164.00
(c) Other non-financial liabilities	314.49	310.20
Sub total	829.49	736.60
(3) Equity		
(a) Equity share capital	4,688.23	3,125.48
(b) Other equity	1,08,934.13	61,796.94
Sub total	1,13,622.36	64,922.42
Total Liabilities and Equity	2,17,423.97	1,90,712.52

For 5paisa Capital Limited

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Gaurav Seth
Managing Director & CEO
(DIN : 10415364)

Place : Mumbai
Dated : Oct 15, 2026

5paisa Capital Limited
Consolidated Cash Flow Statement for the half year ended September 30, 2026

(₹ in lacs)

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
	Unaudited	Unaudited
Cash Flows From Operating Activities		
- Profit before tax	2,491.05	2,823.88
Adjustments for:		
Depreciation, amortisation and impairment	512.14	488.27
Employee benefit expenses - share based	111.48	138.84
Employee benefit expenses - others	(28.05)	54.37
Finance Cost	1,790.16	1,525.29
Capital Gain on Investments	(0.23)	(0.62)
(Gain)/Loss on financial assets measured at fair value	(7.15)	3.23
Net Loss/(Gain) on sale of PPE & Intangible Assets	(1.31)	(7.16)
Operating Profit/(Loss) before working capital changes	4,868.09	5,026.10
(Increase)/Decrease in Trade Receivables	18.71	(71.14)
(Increase)/Decrease in Loans	(16,566.86)	(11,867.21)
Increase/(Decrease) in Other Non financial Liabilities	4.33	(136.35)
(Increase)/Decrease in Other Financial Assets	1,103.78	(1,724.75)
Increase/(Decrease) in Other Financial Liabilities	(15,019.98)	472.52
(Increase)/Decrease in Other Non-Financial Assets	(1,035.05)	(851.43)
(Increase)/Decrease in Bank Deposits	(7,324.16)	4,700.27
Increase/(Decrease) in Provisions	(98.57)	(45.76)
Increase/(Decrease) in Trade Payable	0.10	(43.76)
Increase/(Decrease) in Other Payable	(1,412.40)	(688.63)
Cash generated From Operations	(35,462.01)	(5,230.14)
Taxes	(460.19)	(1,156.47)
Net cash flow from/(used in) operating activities (A)	(35,922.20)	(6,386.61)
Cash Flows From Investing Activities		
Purchase of PPE & Intangible Assets	(2,085.16)	(202.83)
Sale of PPE & Intangible Assets	3.06	11.65
Purchase of Investments	(4,093.82)	-
Sale of Investments	-	2.50
Net cash flow from/(used in) investing activities (B)	(6,175.92)	(188.68)
Cash Flows From Financing Activities		
Increase/(Decrease) in Share Capital/Share Premium	46,746.98	18.56
Bank overdraft Taken/(Repaid) during the year (Net)	(9,058.97)	(3,806.70)
Commercial paper Taken/(Repaid)	3,410.15	11,120.27
Finance Cost	(1,790.16)	(1,525.24)
Net cash flow from/(used in) financing activities (C)	39,308.00	5,806.89
Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	(2,790.12)	(768.40)
Cash and Cash Equivalents at beginning of the year	3,727.23	2,032.40
Cash and Cash Equivalents at end of the year	937.11	1,264.00
Net Increase/(Decrease) in Cash and Cash equivalents	(2,790.12)	(768.40)

For 5Paisa Capital Ltd.

GAURAV SETH Digitally signed by GAURAV SETH
Date: 2026.10.15 18:40:49 +05'30'

Gaurav Seth
Managing Director & CEO
(DIN : 10415364)

Place : Mumbai
Dated : Oct 15, 2026

Notes to results:

1. The above unaudited consolidated financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on October 15, 2026 and have been subjected to limited review by the statutory auditors of the Company and the Auditors have issued an unmodified report.
2. These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. The group is engaged only in the business of stock broking and distribution of financial products primarily through internet and mobile applications. Accordingly, there is no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on 'Operating Segment'.
4. During January 2025, the Income Tax Department conducted a search operation at the premises of 5paisa Capital Limited. The Company extended full cooperation to the Income Tax officials and provided all requisite information, documents, and clarifications as sought during the proceedings. Subsequent to the reporting period, the Company received an assessment order dated May 5, 2026, under Section 158BC(1)(c) of the Income-tax Act, 1961, for the block period from April 1, 2018, to February 3, 2025, raising a demand of ₹33.02 crore. The demand primarily arises from the disallowance of certain expenses and the inclusion of certain income by the Income-tax authorities. The Company has filed an appeal with the CIT(A) against the said order and is confident of getting favourable order from the CIT(A).
5. The Board of Directors of the Company at its meeting held on July 28, 2026 has approved the acquisition of 100% of the paid up share capital of Giskard Datatech Private Limited ("Giskard" or "Target Company") through a combination of cash consideration and a share swap arrangement. The Company has filed the requisite applications with the relevant statutory and regulatory authorities for obtaining the necessary approvals. Upon completion of the transaction Giskard shall become a wholly owned subsidiary of the Company. The Board has also approved the preferential issue of 20,50,588 Equity shares of 5paisa Capital Limited ("Company") by consideration other than cash, in lieu of acquiring shares of Giskard.

During the quarter, the Company acquired 1,339 equity shares and 33,379 preference shares of the Target Company from its existing shareholders, aggregating to a 19.76% stake, for a cash consideration of ₹40.95 crore.
6. The Holding Company undertook a rights issue of 1,56,27,419 fully paid-up equity shares of face value ₹10 each, offered to eligible equity shareholders and/or renouncee(s) at an issue price of ₹300 per share (including a premium of ₹290 per share), aggregating to ₹468.82 crore. Pursuant to the said issue, and the allotment of equity shares approved by the Board of Directors on April 13, 2026, the paid-up equity share capital of the Company has increased from ₹ 31.25 crore to ₹46.88 crore.
7. The figures for the quarter ended September 30, 2026 & September 30, 2025 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2026 & September 30, 2025 and the unaudited figures of quarter ended June 30, 2026 and June 30, 2025.

8. The Company has 4 (Four) Wholly Owned Subsidiaries as on Sept 30, 2026:
 - a. 5paisa P2P Limited – Registered with Reserve Bank of India (RBI) as a P2P NBFC
 - b. 5paisa Trading Limited
 - c. 5paisa Corporate Services Limited
 - d. 5paisa International Securities (IFSC) Limited
9. The consolidated unaudited financial results for the quarter and half year ended September 30, 2026 as submitted to Stock Exchanges are also available on our website www.5paisa.com.
10. Previous periods' figures have been regrouped / rearranged wherever necessary.

Place: Mumbai

Date: Oct 15, 2026

**By order of the Board
For 5paisa Capital Limited**

**GAURAV
SETH**

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GAURAV SETH
Date: 2026.10.15
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**Gaurav Seth
Managing Director & Chief Executive
Officer
DIN - 10415364**

Annexure 'A'.

Particulars	Value
Debt-equity ratio;	0.28 Times
Debt Service Coverage Ratio	2.68 Times
Interest Service Coverage Ratio	2.39 Times
Net Worth (In Rs.)	1,13,622.36 Lakhs
Net Profit After Tax (PAT)(In Rs.)	1,862.90 Lakhs
Earnings Per Share (EPS - Basic)	4.08
Earnings Per Share (EPS - Diluted)	4.07
Outstanding Redeemable Preference Shares	Not Applicable
Capital Redemption Reserve	Not Applicable
Debenture Redemption Reserve	Not Applicable
Current Ratio	2.05 Times
Long Term Debt to Working Capital	Not Applicable
Bad Debts to Accounts Receivable Ratio	0.01 Times
Current Liability Ratio	0.47 Times
Total Debt to Total Assets	0.15 Times
Debtors Turnover Ratio	Not Applicable
Inventory Turnover Ratio	Not Applicable
Operating Margin	14%
Net Profit Margin	11%

Independent Auditor's Review Report on Unaudited Standalone Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**TO THE BOARD OF DIRECTORS OF
Spaisa Capital Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Spaisa Capital Limited ("the Company") for the quarter and half year ended on September 30, 2026.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared 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. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw attention to Note 4 to the accompanying financial results, describing the search conducted by Income-Tax authorities ('the department') at the premises of the Company. Pursuant to the Search conducted, income tax department has raised demand of Rs. 33.02 crores and company has filed appeal against the said order. The company is confident of getting favourable order.

Our opinion is not modified in respect of this matter.

**For V. Sankar Aiyar & Co.,
Chartered Accountants
(FRN. 109208W)**



**Asha Patel
Partner
(M.No. 166048)**

UDIN: 26166048CGRAYA8478



**Place: Mumbai
Date: October 15, 2026**

Spaisa Capital Limited
CIN: L67190MH2007PLC289249
Corp. Office / Regd. Office: IIFL House, Sun Infotech Park, Road No.16V, Plot No. B-23, Wagle Estate, Thane 400 604.
Statement of Standalone financial results for the quarter and half year ended Sept 30, 2026

(₹ in lacs)

Particulars	Quarter ended			Half year ended		Year ended
	Sept 30, 2026	Jun 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	Mar 31, 2026
	Unaudited (Note 7)	Unaudited (Note 7)	Unaudited (Note 7)	Unaudited	Unaudited	Audited
(I) Revenue from operations						
a. Interest income	4,489.91	4,217.41	3,459.18	8,707.32	6,792.71	13,853.35
b. Fees and commission income	4,151.80	4,615.51	4,257.81	8,767.31	8,693.17	18,101.53
(I) Total revenue from operations (a+b)	8,641.71	8,832.92	7,716.99	17,474.63	15,485.88	31,954.88
(II) Other income	0.30	1.01	9.39	1.31	12.45	16.07
(III) Total income (I+II)	8,642.01	8,833.93	7,726.38	17,475.94	15,498.33	31,970.95
(IV) Expenses						
a. Finance cost	945.03	845.13	797.30	1,790.16	1,525.29	3,253.06
b. Employee benefits expense	2,204.54	2,209.72	2,050.76	4,414.26	4,093.27	8,862.41
c. Depreciation, amortisation and impairment	290.81	221.32	238.46	512.14	488.27	921.77
d. Other expenses	4,258.60	4,016.46	3,370.92	8,275.05	6,575.66	13,017.71
(IV) Total expenses (a+b+c+d+e)	7,698.98	7,292.63	6,457.44	14,991.61	12,682.49	26,054.95
(V) Profit/(loss) before exceptional items and tax (III-IV)	943.03	1,541.30	1,268.94	2,484.33	2,815.84	5,916.00
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V-VI)	943.03	1,541.30	1,268.94	2,484.33	2,815.84	5,916.00
(VIII) Tax expense:						
a. Current tax	209.61	437.04	275.99	646.65	606.11	1,081.04
b. Deferred tax	31.32	(45.43)	49.39	(14.12)	113.72	422.54
(VIII) Total tax expense (a+b)	240.93	391.61	325.38	632.53	719.83	1,503.58
(IX) Profit/(loss) for the period (VII-VIII)	702.10	1,149.69	943.56	1,851.80	2,096.01	4,412.42
(i) Items that will not be reclassified to profit or loss						
- Remeasurement of defined benefit plan	(10.23)	(18.48)	6.18	(28.71)	12.37	19.45
(ii) Income tax relating to items that will not be reclassified to profit or loss	2.57	4.65	(1.56)	7.23	(3.12)	(4.90)
Total Other Comprehensive Income (i+ii)	(7.66)	(13.83)	4.62	(21.48)	9.25	14.55
(XI) Total Comprehensive Income for the Period (Comprising of profit/(loss) and other comprehensive income) (IX+X)	694.44	1,135.86	948.18	1,830.32	2,105.26	4,426.97
Paid up Equity Share Capital (Face Value of ₹ 10 each)	4,688.23	4,688.23	3,123.69	4,688.23	3,123.69	3,125.48
Other Equity						61,871.30
Earnings Per Equity Share (EPS)*						
Basic (In ₹)	1.54	2.58	3.02	4.05	6.71	14.12
Diluted (In ₹)	1.53	2.58	3.01	4.05	6.69	14.11

* Quarter ended numbers are not annualised

Place : Mumbai
Dated : Oct 15, 2026

For Spaisa Capital Limited
GAURAV
SETH
Gaurav Seth
Managing Director & CEO
(DIN : 10415364)

5paisa Capital Limited
Standalone Balance Sheet as at September 30, 2026

(₹ in lacs)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
I ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	908.84	3,698.60
(b) Bank balance other than (a) above	1,45,324.22	1,38,000.40
(c) Receivables		
(I) Trade receivables	0.72	19.40
(d) Loans	50,603.49	34,036.60
(e) Investments	4,529.06	434.40
(f) Other financial assets	9,846.26	10,949.30
Sub total	2,11,212.59	1,87,138.70
(2) Non-Financial Assets		
(a) Current tax assets (net)	-	-
(b) Deferred tax assets (net)	734.90	713.60
(c) Property, Plant and Equipment	517.95	403.90
(d) Other Intangible assets	1,460.53	230.60
(e) Intangible assets under development	-	-
(f) Right of use assets	1,351.59	1,124.40
(g) Other non-financial assets	2,064.09	1,029.30
Sub total	6,129.06	3,501.80
Total Assets	2,17,341.65	1,90,640.50
II LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) Payables		
(I) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	0.10
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	41.58	41.60
(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	4,223.26	5,635.70
(b) Debt securities	10,834.05	7,423.90
(c) Borrowings (Other than debt securities)	21,373.07	30,432.10
(d) Other financial liabilities	66,354.88	81,377.30
Sub total	1,02,826.84	1,24,910.70
(2) Non-Financial Liabilities		
(a) Current tax liabilities (net)	455.94	258.72
(b) Provisions	58.84	164.00
(c) Other non-financial liabilities	314.48	310.20
Sub total	829.26	732.92
(3) Equity		
(a) Equity share capital	4,688.23	3,125.48
(b) Other equity	1,08,997.32	61,871.40
Sub total	1,13,685.55	64,996.88
Total Liabilities and Equity	2,17,341.65	1,90,640.50

For 5paisa Capital Limited

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Gaurav Seth
Managing Director & CEO
(DIN : 10415364)

Place : Mumbai
Dated : Oct 15, 2026

5paisa Capital Limited

Standalone Cash Flow Statement for the half year ended September 30, 2026

(₹ in lacs)

Particulars	For the year ended September 30, 2026	For the year ended September 30, 2025
	Unaudited	Unaudited
Cash Flows From Operating Activities		
- Profit before tax	2,484.33	2,815.84
Adjustments for:		
Depreciation, amortisation and impairment	512.14	488.27
Employee benefit expenses - share based	111.48	138.84
Employee benefit expenses - others	(28.05)	54.37
Finance Cost	1,790.16	1,525.29
Net Loss/(Gain) on sale of PPE & Intangible Assets	(1.31)	(7.16)
Operating Profit/(Loss) before working capital changes	4,868.75	5,015.45
(Increase)/Decrease in Trade Receivables	18.70	(71.14)
(Increase)/Decrease in Loans	(16,566.86)	(11,867.21)
(Increase)/Decrease in Other Non financial Liabilities	4.33	(203.77)
(Increase)/Decrease in Other Financial Assets	1,102.95	(1,724.79)
Increase/(Decrease) in Other Financial Liabilities	(15,022.61)	474.97
(Increase)/Decrease in Other Non-Financial Assets	(1,034.80)	(787.98)
(Increase)/Decrease in Bank Deposits	(7,323.78)	4,701.70
Increase/(Decrease) in Provisions	(98.57)	(36.52)
Increase/(Decrease) in Trade Payable	(0.10)	(43.38)
Increase/(Decrease) in Other Payable	(1,412.40)	(686.29)
Cash generated From Operations	(35,464.39)	(5,228.96)
Income Taxes (paid) / Refund	(456.63)	(1,156.59)
Net cash flow from/(used in) operating activities (A)	(35,921.02)	(6,385.55)
Cash Flows From Investing Activities		
Purchase of PPE & Intangible Assets	(2,085.16)	(202.83)
Sale of PPE & Intangible Assets	3.06	11.65
Purchase of Investments	(4,094.64)	-
Net cash flow from/(used in) investing activities (B)	(6,176.74)	(191.18)
Cash Flows From Financing Activities		
Increase/(Decrease) in Share Capital/Share Premium & Warrants(Net)	46,746.98	18.56
Bank overdraft Taken/(Repaid) during the year (Net)	(9,058.97)	(3,806.70)
Commercial paper Taken/(Repaid)	3,410.15	11,120.27
Finance Cost	(1,790.16)	(1,525.24)
Net cash flow from/(used in) financing activities (C)	39,308.00	5,806.89
Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	(2,789.76)	(769.84)
Cash and Cash Equivalents at beginning of the year	3,698.60	2,006.30
Cash and Cash Equivalents at end of the year	908.84	1,236.46
Net Increase/(Decrease) in Cash and Cash equivalents	(2,789.76)	(769.84)

For 5paisa Capital Limited

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Gaurav Seth
Managing Director & CEO
(DIN : 10415364)

Place : Mumbai
Dated : Oct 15, 2026

Notes to results:

1. The above unaudited standalone financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on October 15, 2026 and have been subjected to limited review by the statutory auditors of the Company and the Auditors have issued an unmodified report.
2. These Standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
3. The Company is engaged only in the business of stock broking and distribution of financial products primarily through internet and mobile application. Accordingly, there is no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on 'Operating Segment'.
4. During January 2025, the Income Tax Department conducted a search operation at the premises of 5paisa Capital Limited. The Company extended full cooperation to the Income Tax officials and provided all requisite information, documents, and clarifications as sought during the proceedings. Subsequent to the reporting period, the Company received an assessment order dated May 5, 2026, under Section 158BC(1)(c) of the Income-tax Act, 1961, for the block period from April 1, 2018, to February 3, 2025, raising a demand of ₹33.02 crore. The demand primarily arises from the disallowance of certain expenses and the inclusion of certain income by the Income-tax authorities.
The Company has filed an appeal with the CIT(A) against the said order and is confident of getting favourable order from the CIT(A).
5. The Board of Directors of the Company at its meeting held on July 28, 2026 has approved the acquisition of 100% of the paid up share capital of Giskard Datatech Private Limited ("Giskard" or "Target Company") through a combination of cash consideration and a share swap arrangement. The Company has filed the requisite applications with the relevant statutory and regulatory authorities for obtaining the necessary approvals. Upon completion of the transaction Giskard shall become a wholly owned subsidiary of the Company. The Board has also approved the preferential issue of 20,50,588 Equity shares of 5paisa Capital Limited ("Company") by consideration other than cash, in lieu of acquiring shares of Giskard.

During the quarter, the Company acquired 1,339 equity shares and 33,379 preference shares of the Target Company from its existing shareholders, aggregating to a 19.76% stake, for a cash consideration of ₹40.95 crore.
6. The Company undertook a rights issue of 1,56,27,419 fully paid-up equity shares of face value ₹10 each, offered to eligible equity shareholders and/or renouncee(s) at an issue price of ₹300 per share (including a premium of ₹290 per share), aggregating to ₹468.82 crore. Pursuant to the said issue, and the allotment of equity shares approved by the Board of Directors on April 13, 2026, the paid-up equity share capital of the Company has increased from ₹ 31.25 crore to ₹46.88 crore.

7. The figures for the quarter ended September 30, 2026 & September 30, 2025 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2026 & September 30, 2025 and the unaudited figures of quarter ended June 30, 2026 and June 30, 2025.
8. The standalone unaudited financial results for the quarter and half year ended September 30, 2026 as submitted to Stock Exchanges are also available on our website www.5paisa.com.
9. Previous periods' figures have been regrouped / rearranged wherever necessary.

**By order of the Board
For 5paisa Capital Limited**

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Gaurav Seth
Managing Director & Chief Executive
Officer
DIN - 10415364

Place: Mumbai

Date: Oct 15, 2026