July 20, 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 – AIIL

**Sub: Intimation under Regulation 30 read with Schedule III of the SEBI (LODR) Regulations, 2015**

**Ref. Outcome of the Board Meeting held on July 20, 2026**

Dear Sir / Madam,

In continuation to our earlier letter dated Tuesday, July 14, 2026 we wish to inform you that the Board of Directors of the Company at its meeting held on Monday, July 20, 2026 has *inter-alia* considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2026 and Limited Review Report issued by the Statutory Auditors in respect of said Financial Results.

The Board Meeting commenced at 07:00 p.m. and concluded at 7:15 p.m.

The above information is also available at the website of the Company at https://www.authum.com/investor.php

This is for your information and records.

Thank you,
For **Authum Investment & Infrastructure Limited**

Dipyanti Ajaykumar Jaiswar
Digitally signed by Dipyanti Ajaykumar Jaiswar
Date: 2026.07.20 20:21:02 +05'30'

**Dipyanti Jaiswar**
**Company Secretary & Compliance Officer**

Encl: As above.

**MAHARAJ N R SURESH & CO LLP**
**CHARTERED ACCOUNTANTS**
No.9, II Lane
II Main Road, Trustpuram
Chennai- 600024

**APAS & CO LLP**
**CHARTERED ACCOUNTANTS**
606, 6th Floor, PP City Centre
Road No. 44, Pitampura
Delhi - 110034

**Limited Review Report on the unaudited standalone financial results for the quarter ended June 30, 2026 of Authum Investment & Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To the Board of Directors of
Authum Investment & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results **of Authum Investment & Infrastructure Limited** ("the Company") for the quarter ended June 30, 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').

2. This Statement, which is the responsibility of the company's management and approved by Board of Directors of the company, 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 the circulars, guidelines and direction issued by the Reserve Bank of India ("RBI") from time to time applicable to NBFC ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in 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 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.

2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24

APAS & CO. LLP FRN-000340C/C400308 New Delhi CHARTERED ACCOUNTANTS

**MAHARAJ N R SURESH & CO LLP**
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**II Main Road, Trustpuram**
**Chennai- 600024**

**APAS & CO LLP**
**CHARTERED ACCOUNTANTS**
**606, 6th Floor, PP City Centre**
**Road No. 44, Pitampura**
**Delhi - 110034**

5. The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of full financial year ended on that date and the published unaudited year-to-date figures up to third quarter ended December 30, 2025 prepared in accordance with recognition and measurement principles laid down in accordance with Ind AS 34 "Interim Financial Reporting".

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

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

K V Srinivasan
Partner
Membership No: 204368
UDIN: 26204368MBFOWR9110
Place: Mumbai
Date: July 20, 2026

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

Rajeev Ranjan
Digitally signed by Rajeev Ranjan
Date: 2026.07.20 19:45:38 +05'30'

Rajeev Ranjan
Partner
Membership No: 535395
UDIN: 26535395XWOTXC4559
Place: New Delhi
Date: July 20, 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.
**Corporate Office :** The Ruby, 11th Floor, North-West Wing, Plot 29, Senapati Bapat Marg, Dadar (W), Mumbai - 400028.

**Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30, 2026**

(Rs. In Crores)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 (Unaudited) | 31.03.2026 (Audited) | 30.06.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | **Income :** | | | | |
| | Revenue from operations | 1,448.22 | 268.20 | 1,210.40 | 2,520.00 |
| | Other Income | 4.73 | 9.78 | 8.99 | 22.03 |
| | **Total Income** | **1,452.94** | **277.98** | **1,219.39** | **2,542.03** |
| 2 | **Expenses :** | | | | |
| | (i) Finance Costs | 58.16 | 61.08 | 19.79 | 185.27 |
| | (ii) Fees and commission expenses | 1.36 | 0.73 | 0.96 | 3.26 |
| | (iii) Impairment on financial instruments | 69.43 | 10.22 | 17.77 | 64.06 |
| | (iv) Employee Benefits Expenses | 15.26 | 15.13 | 10.97 | 60.04 |
| | (v) Depreciation, Amortization and Impairment | 3.15 | 6.64 | 2.26 | 13.36 |
| | (vi) Others Expenses | 53.34 | 51.85 | 25.98 | 121.35 |
| | **Total Expenses** | **200.69** | **145.65** | **77.73** | **447.35** |
| 3 | **Profit / (Loss) before exceptional items and tax (1-2)** | **1,252.25** | **132.33** | **1,141.66** | **2,094.68** |
| 4 | Exceptional items | - | - | - | - |
| 5 | **Profit/(Loss) before tax (3-4 )** | **1,252.25** | **132.33** | **1,141.66** | **2,094.68** |
| 6 | Tax Expense | | - | - | |
| | Current Tax | 6.40 | (52.79) | 7.60 | 11.43 |
| | Deferred Tax | 131.04 | 139.58 | 192.70 | 163.74 |
| | Income Tax for earlier years | - | - | 0.04 | 0.04 |
| 7 | **Profit / (Loss) for the period from continuing operations(5-6)** | **1,114.81** | **45.53** | **941.32** | **1,919.47** |
| 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)** | **1,114.81** | **45.53** | **941.32** | **1,919.47** |
| 12 | Other Comprehensive Income | | | | |
| | (i) Items that will not be reclassified subsequently to statement of profit & loss | | | | |
| | - Remeasurement gain/(loss) on defined benefit plan | (0.09) | (0.11) | (0.29) | (0.37) |
| | - Gain / (Loss) on fair value of Equity Instruments | 1,748.27 | (1,513.69) | 1,206.33 | (2,289.13) |
| | - Income tax relating to items that will not be classified to profit & loss | (265.10) | 151.91 | (166.42) | 303.28 |
| | (ii) Items that will be reclassified subsequently to the statement of profit & loss | - | - | - | - |
| | **Total Other Comprehensive Income for the period** | **1,483.08** | **(1,361.89)** | **1,039.63** | **(1,986.22)** |
| 13 | **Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)** | **2,597.88** | **(1,316.37)** | **1,980.95** | **(66.76)** |
| 14 | Paid up Equity Share Capital (face value of share Rs.1/-each) | 84.92 | 84.92 | 16.98 | 84.92 |
| 15 | Other Equity | | | | 14,466.58 |
| 16 | Earnings per equity share (for continuing operations) | | | | |
| | Basic (Rs.) # | 13.13 | 0.61 | 55.42 | 61.29 |
| | Diluted (Rs.) # | 13.13 | 0.61 | 55.42 | 61.29 |

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

MAHARAJ N R SURESH AND CO LLP No. 9 (Old No5) 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24 Chartered Accountants

APAS & CO. LLP FRN-000340C/C400308 New Delhi CHARTERED ACCOUNTANTS

AUTHUM INVESTMENT AND INFRASTRUCTURE LTD. MUMBAI

**Notes :-**

1 The above Unaudited standalone financial results for the quarter ended on 30.06.2026 were approved and taken on record in the Board meeting held on 20th July, 2026 after being reviewed and recommended by the Audit Committee on the same date, and subjected to limited review by the statutory auditor.

2 The unaudited 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 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.

4 During this quarter, on 17th April, 2026 the company has approved grant of 19,80,000 stock options to the eligible employees under Authum Investment and Infrastructure Limited - Employee Stock Option Scheme (ESOP) 2025.

5 During the previous year on 14th January, 2026, the company has alloted 67,93,80,400 bonus equity shares having face value of Rs. 1/- each, hence EPS for the quarter ended 30th June, 2025 is not comparable with 30th June, 2026 and 31st March, 2026.

6 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.

7 The figures for the quarter ended 31st March, 2026 is the balancing figure between audited results in respect of full financial year and published year to date reviewed upto the third quarter of the financial year.

8 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**

**Amit Dangi**
**Whole Time Director**
**DIN: 06527044**

**Date:** 20th July, 2026
**Place:** Mumbai

**MAHARAJ N R SURESH & CO LLP**
**CHARTERED ACCOUNTANTS**
**No.9, II Lane**
**II Main Road, Trustpuram**
**Chennai- 600024**

**APAS & CO LLP**
**CHARTERED ACCOUNTANTS**
**606, 6th Floor, PP City Centre**
**Road No. 44, Pitampura**
**Delhi - 110034**

**Limited Review Report on the unaudited consolidated financial results for the quarter ended June 30, 2026 of Authum Investment & Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To the Board of Directors of
Authum Investment & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results **of Authum Investment & Infrastructure Limited** ("the Parent") and its subsidiaries and Associate (the Parent and its subsidiaries and Associate together referred to as 'the Group') for the quarter ended June 30, 2026 ("the Statement") attached herewith, 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').

2. This Statement, which is the responsibility of the Parent's management and approved by Parent's Board of Directors of the company, 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 the circulars, guidelines and direction issued by the Reserve Bank of India ("RBI") from time to time applicable to NBFC ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.

   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 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 Reconstrcuction 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 19.01.2026) |
| 7 | Rivaara labs Private Limited | Associate (Effective from 30.10.2025) |

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 6 & 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 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

**Emphasis of Matter**

6. We draw attention to the note no. 4 of the statement which sets out the fact 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 |

APAS & CO. LLP FRN-000340C/C400308 New Delhi CHARTERED ACCOUNTANTS

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**Chennai- 600024**

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**Delhi - 110034**

7. **Emphasis of Matter specific to Subsidiary Company (Open Elite Developers Private Limited & India SME Asset reconstruction company Limited), we draw attention to Note no 7 of the statement**

**A. Open Elite Developers Limited**

i) The unaudited financial results which sets out the fact that, for the quarter ended, the company a net profit amounting to Rs 0.99 crores and it has accumulated losses of Rs. 902.66 crores as on June 30, 2026 resulting its net negative net owned fund. These financial cast significant doubt on the company's ability to continue as going concern. However, in view of the comfort provided by Holding company to meet all future obligations of the company and value of its immovable properties, these unaudited financial results of the company for the quarter ended June 30 2026 have been prepared on a going concern basis.

ii) 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. Adjournments was sought by the appellants and the next date of hearing is on 22nd September 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 matter 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 trusts have been valued at NIL in accordance with RBI Guidelines.

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

N. R. SURESH AND CO LLP, No. 9 (Old No5), II Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24, Chartered Accountants

APAS & CO. LLP, FRN-000340C/C400308, New Delhi, CHARTERED ACCOUNTANTS

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**Delhi - 110034**

8. A) We did not review the interim financial results of six subsidiary companies included in the Statement, whose financial results reflect total net loss after tax of Rs. 3.87 crores and total comprehensive loss Rs. 3.87 crores for the quarter ended 30 June 2026, respectively as considered in the Statement. Out of the above, interim financial results of one subsidiary included in the statement whose financial result reflect total net loss after tax of Rs. 2.35 crores and total comprehensive loss of Rs. 2.35 crores for the quarter ended 30 June 2026, respectively as considered in the statement have been reviewed by one of the joint statutory auditors, Maharaj N R Suresh & Co LLP.

   B) We did not review the interim financial results of one Associate included in the statement, whose share of loss of Rs 2.00 Crores for the quarter ended 30 June 2026.

   These interim financial results have been reviewed by one of the joint statutory auditors and other auditors whose review reports have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts included in respect of these subsidiaries is based solely on the review reports of one of joint statutory auditors and other auditors and procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of other auditors and one of the joint statutory auditors.

9. The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of full financial year ended on that date and the published unaudited year-to-date figures up to third quarter ended December 30, 2025 prepared in accordance with recognition and measurement principles laid down in accordance with Ind AS 34 "Interim Financial Reporting".

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

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

K V Srinivasan
Partner
Membership No: 204368
UDIN: 26204368AIYCNV6170
Place: Mumbai
Date: July 20, 2026

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

Rajeev Ranjan
Digitally signed by Rajeev Ranjan
Date: 2026.07.20 19:46:56 +05'30'

Rajeev Ranjan
Partner
Membership No: 535395
UDIN: 26535395BPUTNV1907
Place: New Delhi
Date: July 20, 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 Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2026**

(Rs. In Crores)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 (Unaudited) | 31.03.2026 (Audited) | 30.06.2025 (Unaudited) | 31.03.2026 (Audited) |
| 1 | **Income :** | | | | |
| | Revenue from operations | 1,469.54 | 310.71 | 1,215.13 | 2,608.80 |
| | Other Income | 16.10 | 32.34 | 9.15 | 45.08 |
| | **Total Income** | **1,485.64** | **343.05** | **1,224.28** | **2,653.89** |
| 2 | **Expenses :** | | | | |
| | (i) Finance Costs | 64.36 | 65.94 | 21.27 | 198.80 |
| | (ii) Fees and commission expense | 1.55 | 0.73 | 0.96 | 3.26 |
| | (iii) Impairment on financial instruments | 69.66 | 10.87 | 17.91 | 64.01 |
| | (iv) Cost of Material Consumed | 4.92 | 23.65 | - | 30.27 |
| | (v) Purchase of Stock in trade | 0.54 | 0.26 | - | 0.87 |
| | (vi) Changes in Inventories of Finished goods, Stock in trade and Work in progress | 4.80 | 2.60 | - | 13.33 |
| | (vii) Employee Benefits Expenses | 20.82 | 24.21 | 11.24 | 75.71 |
| | (viii) Depreciation, Amortization and Impairment | 11.36 | 14.33 | 3.09 | 29.77 |
| | (ix) Others Expenses | 58.65 | 44.21 | 26.28 | 120.45 |
| | **Total Expenses** | **236.66** | **186.80** | **80.75** | **536.47** |
| 3 | **Profit / (Loss) before exceptional items and tax (1-2)** | **1,248.98** | **156.26** | **1,143.54** | **2,117.42** |
| 4 | Share of profit /(loss) of Associates | (2.00) | (2.39) | - | (2.39) |
| 5 | Exceptional items | | - | - | - |
| 6 | **Profit/(Loss) before tax (3-4-5 )** | **1,246.98** | **153.87** | **1,143.54** | **2,115.03** |
| 7 | Tax Expense | | | | |
| | Current Tax | 7.38 | (51.01) | 7.88 | 14.31 |
| | Deffered Tax | 131.38 | 147.20 | 192.61 | 171.19 |
| | Income Tax for earlier years | - | 0.15 | 0.04 | 0.19 |
| 8 | **Profit / (Loss) for the period from ordinary activities after tax (6-7)** | **1,108.22** | **57.54** | **943.01** | **1,929.35** |
| 9 | Other Comprehensive Income | | | | |
| | (i) Items that will not be reclassified subsequently to statement of profit & loss | | | | |
| | - Remeasurement gain/(loss) on defined benefit plan | (0.09) | 0.99 | (0.29) | 0.79 |
| | - Gain / (Loss) on fair value of Equity Instruments | 1,748.27 | (1,513.69) | 1,206.33 | (2,289.13) |
| | - Income tax relating to items that will not be reclassified to profit or loss | (265.10) | 165.05 | (166.42) | 303.28 |
| | - Share of Other Comprehensive Income of Associates accounted using Equity Method | (0.01) | (0.05) | - | (0.05) |
| | (ii) Items that will be reclassified subsequently to the statement of profit & loss | | - | - | |
| | **Total Other Comprehensive Income for the period** | **1,483.07** | **(1,347.70)** | **1,039.63** | **(1,985.12)** |
| 10 | **Total Comprehensive Income for the period (8+9) (Comprising Profit (Loss) and other Comprehensive Income for the period)** | **2,591.29** | **(1,290.16)** | **1,982.64** | **(55.77)** |
| 11 | **Profit for the period attributable to** | | | | |
| | - Owners of the company | 1,110.52 | 59.75 | 942.99 | 1,931.09 |
| | - Non Controlling Interest | (2.29) | (2.21) | 0.02 | (1.74) |
| 12 | **Other Comprehensive Income for the period attributable to** | | | | |
| | - Owners of the company | 1,483.07 | (1,347.70) | 1,039.63 | (1,985.12) |
| | - Non Controlling Interest | - | - | - | - |
| 13 | **Total Comprehensive Income for the period attributable to** | | | | |
| | - Owners of the company | 2,593.58 | (1,287.95) | 1,982.62 | (54.03) |
| | - Non Controlling Interest | (2.29) | (2.21) | 0.02 | (1.74) |
| 14 | Paid up Equity Share Capital (face value of share Rs.1/-each) | 84.92 | 84.92 | 16.98 | 84.92 |
| 15 | Other Equity | | | | 14,637.25 |
| 16 | Earnings per equity share (for continuing operations) | | | | |
| | Basic (Rs.) # | 13.05 | 0.77 | 55.52 | 61.61 |
| | Diluted (Rs.) # | 13.05 | 0.77 | 55.52 | 61.61 |

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

**Notes :-**

1 The above unaudited results of the company (the "Parent" or the "Company") and its subsidiaries and its associates (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 20th July,2026 and subjected to limited review by the Statutory Auditors.

2 The unaudited 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 (Formelly 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 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.

6 While giving effect to the scheme of arrangement by one of the subsidiary (Open Elite and Developers Limited) in audited financials for the year ended 31st March 2024 the adjustments mentioned in the reconciliation below were inadvertenly not accounted which has been restated in the earliest comparative period presented i.e., 01 April 2025. Reconciliation of the net profit/other equity reported in accordance with the previous audited financials for the year ended 31st March 2025 is given below.

| Particulars | Profit Reconciliation | Reserve Reconciliation |
|---|---|---|
| | Standalone | Standalone |
| | Year Ended 31.03.2026 | As at 31.03.2026 |
| PAT / Reserves as per Audited Accounts as on 01.04.2025 | (5.86) | (892.12) |
| Adjustment of Deferred Tax Liability on WDV | - | (5.66) |
| Profit/Loss during the year | - | (5.86) |
| Loss / Reserves As per Restated accounts | (5.86) | (903.64) |

The above resulted in restatement of the Other Equity as on 31.03.2026 in the Consolidated Financial Statement.

7 Note specific to the subsidiary Open Elite Developers Limited:
(I) The unaudited financial results which sets out the fact that, as at 30th June, 2026, the Company has accumulated loss of Rs 902.66 crores resulting in negative net owned funds. 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 ended June 30, 2026 have been prepared on a going concern basis.

(II) The unaudited 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 ny the appellants and the next date of hearing is on 22.09.2026.

(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.

8 During this quarter, on 17th April, 2026 the company has approved grant of 19,80,000 stock options to the eligible employees under Authum Investment and Infrastructure Limited - Employee Stock Option Scheme (ESOP) 2025.

MAHARAJ N R SURESH AND CO LLP No. 9 (Old No5) 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24 Chartered Accountants

APAS & CO. LLP FRN-000340C/C400308 New Delhi CHARTERED ACCOUNTANTS

AUTHUM INVESTMENT AND INFRASTRUCTURE LTD. MUMBAI

9 During the previous year on 14th January, 2026, the company has alloted 67,93,80,400 bonus equity shares having face value of Rs. 1/- each, hence EPS for the quarter ended 30th June, 2025 is not comparable with 30th June, 2026 and 31st March, 2026.

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

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

**For Authum Investment & Infrastructure I**

**Amit Dangi**
**Whole Time Director**
**DIN: 06527044**

**Date: 20th July,2026**
**Place: Mumbai**

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Authum Investment & Infrastructure Ltd

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

(Rs. in Crores)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2026 | 31.03.2026 | 30.06.2025 | 31.03.2026 |
| A | **Segment Revenue** | | | | |
| | (a) Investment Activity | 1,248.95 | 169.47 | 501.80 | 1,275.78 |
| | (b) Lending Activity | 228.39 | 168.20 | 717.41 | 1,349.69 |
| | (c) Rental Business | 4.53 | 3.19 | 4.62 | 16.19 |
| | (d) ARC | 3.77 | 2.21 | 0.46 | 12.24 |
| | | **1,485.64** | **343.06** | **1,224.28** | **2,653.89** |
| B | **Segment Result** | | | | |
| | (a) Investment Activity | 1,148.19 | 51.21 | 464.30 | 985.36 |
| | (b) Lending Activity | 97.75 | 113.06 | 677.38 | 1,127.63 |
| | (c) Rental Business | 1.81 | -7.00 | 1.76 | (2.95) |
| | (d) ARC | 1.23 | -1.01 | 0.10 | 7.38 |
| | **Profit/(Loss) before tax** | **1,248.98** | **156.26** | **1,143.54** | **2,117.42** |
| C | **Segment Assets** | | | | |
| | (a) Investment Activity | 16,208.22 | 14,011.48 | 15,616.70 | 14,011.48 |
| | (b) Lending Activity | 4,168.08 | 4,214.61 | 3,044.76 | 4,214.61 |
| | (c) Rental Business | 284.76 | 282.92 | 292.34 | 282.92 |
| | (d) ARC | 1,947.66 | 701.72 | 342.25 | 701.72 |
| | | **22,608.71** | **19,210.73** | **19,296.06** | **19,210.73** |
| D | **Segment Liabilities** | | | | |
| | (a) Investment Activity | 3,748.97 | 3,385.15 | 1,477.82 | 3,385.15 |
| | (b) Lending Activity | 572.68 | 696.62 | 898.47 | 696.62 |
| | (c) Rental Business | 220.09 | 219.24 | 209.89 | 219.24 |
| | (d) ARC | 715.49 | 149.54 | 0.26 | 149.54 |
| | | **5,257.23** | **4,450.54** | **2,586.44** | **4,450.54** |

APAS & CO LLP CHARTERED ACCOUNTANTS New Delhi

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