



June 30, 2026

National Stock Exchange of India Ltd.

Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051.

Symbol: TCIFINANCE

Dear Sir/Madam,

Sub: Clarification regarding unaudited results for the Quarter for March 31, 2026

Ref: Email of NSE dated 25-06-2026

With reference to the above subject, we hereby inform you that

1. The Financial results have been signed by authorized signatory. The certified true copy of the resolution passed by BOD in the meeting held on 25th May, 2026 is enclosed.
2. Machine Readable form/ legible copy of financial results enclosed.
3. Revised Statement of impact of audit qualification Signed by Statutory Auditor, Audit Chairman, Director and CFO. The Company does not have MD/CEO.
4. Revised Financial results in XBRL is filed on 30-06-2026.

This is for your information and records.

Thanking You,

Yours faithfully

For **TCI Finance Limited**

S Jasminder Singh
Digitally signed by
S Jasminder Singh
Date: 2026.06.30
16:54:44 +05'30'

S Jasminder Singh
Company Secretary & Compliance officer



CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF BOARD OF DIRECTORS OF TCI FINANCE LIMITED HELD ON MONDAY, 25TH MAY, 2026 THROUGH VIDEO CONFERENCING

APPROVAL OF THE STANDALONE AUDITED FINANCIAL RESULTS FOR THE FOURTH QUARTER AND YEAR ENDED MARCH 31, 2026

“RESOLVED THAT the standalone audited Financial statements of the Company for the fourth quarter and year ended March 31, 2026 along with the report be and are hereby approved, adopted and taken on record as per Clause 33 of the SEBI (LODR) Regulations, 2015

“RESOLVED FURTHER THAT Mr. Dhanpat Ram Agarwal (DIN:00322861) be and is hereby authorized to sign the same for publication in newspapers and submit to the Stock Exchanges as required under Regulation 33 and 47 of the SEBI (LODR) Regulations, 2015.

**//CERTIFIED TRUE COPY//
FOR TCI FINANCE LIMITED**

S Jasminder
Singh

Digitally signed by
S Jasminder Singh
Date: 2026.06.30
12:58:10 +05'30'

**S JASMINDER SINGH
COMPANY SECRETARY
(M.NO – 20640)**



G.D. UPADHYAY & CO.

CHARTERED ACCOUNTANTS

15-1-53, 1st Floor,

Opp. Goshamahal High School,

Siddiamber Bazar, Hyderabad - 12

Kondapur, Hyderabad - 500081

Phone: 040-7120 4284, website: www.tcif.com

(Regd. Office: Plot No 20, Survey No 12, 4th Floor, Kothaguda, Hyderabad - 500081)
(CIN No: L65910TG1973PLCO31293; Phones: 040- 7120 4284; website: www.tcif.com)

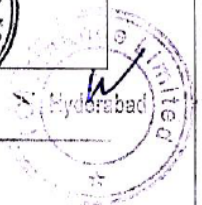
TCI FINANCE LIMITED

Statement on Impact of Audit Qualifications submitted along-with Annual Audited Financial Results for the Financial Year ended March 31, 2026.

[As per Regulation 33/ \$2 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Rs. In Lakhs)

I.	Sl.No	Particulars	Audited Figure (as reported before adjusting for Qualifications)	Audited Figure (as reported after adjusting for Qualifications)
	1	Turnover/Total Income	48.37	48.37
	2	Total Expenditure	226.72	18047.61
	3	Net Profit/(Loss)	(178.35)	(17999.24)
	4	Earnings Per Share (in Rs.) (-Negative)	(1.39)	(139.83)
	5	Total Assets	679.17	679.17
	6	Total Liabilities	8363.91	26184.80
	7	Net Worth	(7684.74)	(25505.63)
II.	a)	Audit Qualification :1 Note no 3 of the accompanying statement regarding claims on the Company by the lenders of Amrit Jal Ventures Private Limited and Gati Infrastructure Bhasmey Power Private Limited aggregating to Rs. 25,619.80 Lakhs due to the invocation of corporate guarantee given by the Company. Against the said liability, the company during the year 2019-2020, considering the disputing nature of the claim and unlawful invocation of the corporate guarantee made a provision of Rs. 7,798.91 Lakhs. As at March 31, 2023, the company has disclosed the balance amount of liability Rs. 17,820.89 Lakhs as contingent liability in its financial statements. In the absence of adequate basis for recognition of partial liability In our opinion the Company ought to have recognised the liability in its books. Had the liability been recognised the loss for the year and accordingly the other equity (negative balance) will be higher by Rs.17,820.89 Lakhs		
	b)	Type of Audit Qualification: Qualified Opinion		
	c)	Frequency of qualification: i) Emphasized in March 31, 2019 Audit report and limited review of June 2019, September 2019, December 2019 and as qualification since March 31, 2020. ii) Qualification since March 31, 2021 Audit Report iii) Qualification since March 31, 2022 Audit Report. iv) Qualification since March 31, 2022 Audit Report. v) Qualification since March 31, 2023 Audit Report. vi) Qualification since March 31, 2024 Audit Report. vii) Qualification since March 31, 2025 Audit Report.		



Branch :

38-39, 1st Floor, Gurunanak Market, G.G. Road, Nanded - 431 601 ☎ : (02462) 242647, 09850551008

d) **For Audit Qualification(s) where the impact is quantified by the auditor:**

Management views:

- i) The Company has made a provision on an estimated basis considering the disputed nature of the claim and unlawful invocation of the corporate guarantee.
- ii) Management of the Company is expecting to recover the above said balances in its entirety and is of opinion that no provision is warranted at this moment.

e) **For Audit Qualification(s) where the impact is not quantified by the auditor:**

- i) Management of the Company is in the process of identifying various alternatives / new areas to venture into for reviving the company. In view of the same, financial statements of the company have been prepared on going concern basis

a) **Audit Qualification :2**

Note no 6 of the accompanying statement regarding preparation of the financial statements by the management on a going concern basis for the reasons stated therein. In the absence of sufficient and appropriate evidence and the liabilities devolved on the Company upon invocation of guarantees by the lenders of other entities, we are of the opinion that preparation of financial statements on a going concern is not appropriate. Hence, we are unable to comment on the effect on carrying value of assets and liabilities had the financial statements been prepared not as a going concern.

b) **Type of Audit Qualification:** Qualified Opinion

c) **Frequency of qualification:**

- i) Emphasized in March 31, 2019 Audit report and limited review of June 2019, September 2019, December 2019 and as qualification since March 31, 2020.
- ii) Qualification since March 31, 2021 Audit Report
- iii) Qualification since March 31, 2022 Audit Report.
- iv) Qualification since March 31, 2023 Audit Report.
- v) Qualification since March 31, 2024 Audit Report.
- vi) Qualification since March 31, 2025 Audit Report.

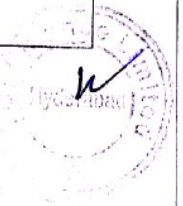
d) **For Audit Qualification(s) where the impact is quantified by the auditor:**

Management views:

- i) The Company has made a provision on an estimated basis considering the disputed nature of the claim and unlawful invocation of the corporate guarantee.
- ii) Management of the Company is expecting to recover the above said balances in its entirety and is of opinion that no provision is warranted at this moment.

e) **For Audit Qualification(s) where the impact is not quantified by the auditor:**

- i) Management of the Company is in the process of identifying various alternatives / new areas to venture into for reviving the company. In view of the same, financial statements of the company have been prepared on going concern basis



a) **Audit Qualification :3**

The Company had received a letter from the Reserve Bank of India to surrender the Certificate of Registration (COR) for voluntary deregistration as NBFC on account of non-maintenance of minimum Net owned Funds(NOF). The company had sought a further period of 12 months for augmenting the NOF.

b) **Type of Audit Qualification:** Qualified Opinion

c) **Frequency of qualification:**

- i) Emphasized in limited review of September 2021, December 2021 and in Audit Report of March 31, 2022.
- ii) Emphasized in limited review of June 2022, September 2022, December 2022 and in Audit Report of March 31, 2023.
- iii) Emphasized in limited review of June 2023, September 2023, December 2023 and in Audit Report of March 31, 2024.
- iv) Emphasized in limited review of June 24, September 2024, December 2024 and in Audit Report of March 31, 2025.

d) **For Audit Qualification(s) where the impact is quantified by the auditor:**

Management views:

- i) The Company has made a provision on an estimated basis considering the disputed nature of the claim and unlawful invocation of the corporate guarantee.
- ii) Management of the Company is expecting to recover the above said balances in its entirety and is of opinion that no provision is warranted at this moment.

f) **For Audit Qualification(s) where the impact is not quantified by the auditor:**

- i) Management of the Company is in the process of identifying various alternatives / new areas to venture into for reviving the company. In view of the same, financial statements of the company have been prepared on going concern basis

Signatories:

Director

CFO D N V Sai Anusha

Audit Committee Chairman

Statutory Auditor

For G.D, Upadhyay & Co.,

Chartered Accountants

Firm Regd No 005834S

Hyderabad

Indrajeet Upadhyay

Partner

M.No 220791

Place: Hyderabad, TS

Date: 30/06/2026

Manchikanti

Sreenivasulu

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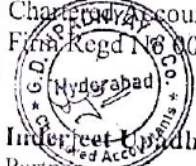
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Date: 2026.06.30

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Handwritten signature of Indrajeet Upadhyay.