

May 21, 2026

To,  
The Manager,  
Listing Compliance Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai-400051

**SYMBOL: USHAFIN**  
**REF: NSE/LIST/4811**  
**ISIN: INE0LS001014**

Subject: **Integrated filing (Financial) for the Quarter and Financial Year ended on March 31, 2026**

Dear Sir/Madam,

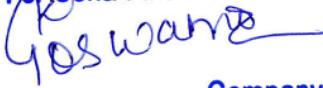
Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, please find enclosed herewith the Integrated Filing (Financial) of the Company for the Quarter and Financial Year ended on March 31, 2026.

Kindly take the aforesaid on your record.

Thanking you,

For USHA FINANCIAL SERVICES LIMITED

For Usha Financial Services Limited



Company Secretary

Kritika

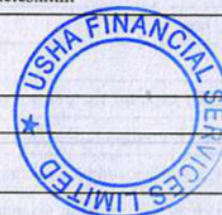
(Company Secretary and Compliance Officer)

Membership No. A65161

*Encl: As above*

- 1. The Audited Standalone Financial Results for the Quarter and Financial Year ended on March 31, 2026 together with the Statement of Assets and Liabilities as on date and Statement of Cash Flows for the Quarter and Financial Year ended on March 31, 2026.*
- 2. The Auditor's Report on the Audited Financial Results of the Company for the Quarter and Financial Year ended on March 31, 2026.*
- 3. Disclosures of Related Party Transactions for the period ended on March 31, 2026 in accordance with the requirement of Regulation 23(9) of the Listing Regulations.*

General information about company	
Scrip code*	000000
NSE Symbol*	USHAFIN
MSEI Symbol*	NOTLISTED
ISIN*	INE0LS001014
Name of company	Usha Financial Services Limited
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	21-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	The Company is a Non Banking Financial Company (NBFC) engaged primarily in the business of lending to Financial institutions ,Corporates and Individuals etc. on PAN India basis. Accordingly, there are no separate reportable segments in accordance with the requirement of Ind AS 108 - "Operating Segments"
Start date and time of board meeting	21-05-2026 16:45
End date and time of board meeting	21-05-2026 17:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	02-07-2024
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.ushafinancial.com/policies.html">https://www.ushafinancial.com/policies.html</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No Not Applicable



Financial Results – NBFC		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>	
<b>1</b>	<b>Income</b>	
	Revenue from operations	
(i)	Interest Income	1660.26
(ii)	Dividend Income	0
(iii)	Rental Income	0
(iv)	Fees and commission Income	54.12
(v)	Net gain on fair value changes	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0
(vii)	Sale of products (including Excise Duty)	0
(viii)	Sale of services	0
(ix)	<b>Other revenue from operations</b>	
1	Recoveries against written off financial assets	49.39
	<b>Total other revenue from operations</b>	<b>49.39</b>
	<b>Total Revenue From Operations</b>	<b>1763.77</b>
	Other income	6.08
	<b>Total income</b>	<b>1769.85</b>
<b>2</b>	<b>Expenses</b>	
	Cost of materials consumed	0
	Purchases of stock-in-trade	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
	Employee benefit expense	120.84
	Finance costs	530.62
	Depreciation, depletion and amortisation expense	39.24
	Fees and commission expense	71.97
	Net loss on fair value changes	0
	Net loss on derecognition of financial instruments under amortised cost category	0
	Impairment on financial instruments	-7.35
(f)	<b>Other expenses</b>	
1	Other Expenses	131.47
	<b>Total other expenses</b>	<b>131.47</b>
	<b>Total expenses</b>	<b>886.79</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	
4	Exceptional items	0
<b>5</b>	<b>Total profit before tax</b>	
<b>6</b>	<b>Tax expense</b>	
7	Current tax	227.53
8	Deferred tax	0.37
<b>9</b>	<b>Total tax expenses</b>	
<b>10</b>	<b>Net Profit Loss for the period from continuing operations</b>	
11	Profit (loss) from discontinued operations before tax	0
12	Tax expense of discontinued operations	0
<b>13</b>	<b>Net profit (loss) from discontinued operation after tax</b>	



14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
15	<b>Total profit (loss) for period</b>	655.16	2246.02	
16	<u>Other comprehensive income net of taxes</u>	2.77	3.29	
17	<b>Total Comprehensive Income for the period</b>	657.93	2249.31	
18	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
19	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
20	<b>Details of equity share capital</b>			
	Paid-up equity share capital	4347.53	4347.53	
	Face value of equity share capital	10	10	
21	Reserves excluding revaluation reserve		18193.33	
22	<b>Earnings per share</b>			
i	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings per share from continuing operations	1.51	5.17	
	Diluted earnings per share from continuing operations	1.51	5.17	
ii	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings per share from discontinued operations	0	0	
	Diluted earnings per share from discontinued operations	0	0	
ii	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	<b>Basic earnings per share</b>	1.51	5.17	
	<b>Diluted earnings per share</b>	1.51	5.17	
23	Debt equity ratio			Textual Information( 1) &
24	Debt service coverage ratio			Textual Information( 2) &
25	Interest service coverage ratio			Textual Information( 3) &
26	<b>Disclosure of notes on financial results</b>			



Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Financial Asset</b>	
	Cash and cash equivalents	262.89
	Bank Balance other than (a) above	353.03
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	1.62
	(II) Other Receivables	0
	Loans	39005.39
	Investments	664.8
	<b>Other Financial assets</b>	
1	Other Financial Assets	15.19
2		
3		
4		
5		
	<b>Details of other Financial assets</b>	
	<b>Total other Financial assets</b>	<b>15.19</b>
	<b>Total Financial Asset</b>	<b>40302.92</b>
<b>2</b>	<b>Non Financial Asset</b>	
	Inventories	0
	Current tax assets (Net)	100.25
	Deferred tax Assets (Net)	206.81
	Investment Property	0
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	2313
	Capital work-in-progress	0
	Intangible assets under development	26.77
	Goodwill	0
	Other Intangible assets	0
	<b>Other non-financial assets</b>	
1	Other Non-Financial Assets	13.79
2		
3		
4		
5		
	<b>Details of other non-financial assets</b>	
	<b>Total other non-financial assets</b>	<b>13.79</b>
	<b>Total Non-Financial Asset</b>	<b>2660.62</b>
	<b>Total assets</b>	<b>42963.54</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	4347.53
	Other equity	18620.05
	<b>Total equity attributable to owners of parent</b>	<b>22967.58</b>
	Non controlling interest	
	<b>Total equity</b>	<b>22967.58</b>



2	<b>Liabilities</b>	
2.1	<b>Financial Liabilities</b>	
(a)	Derivative financial instruments	0
(b)	Payables	
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0.44
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	94.3
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	5395.04
(d)	Borrowings (Other than Debt Securities)	12176.68
(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	<b>Other financial liabilities</b>	
1	Other Financial Liabilities	2251.72
2		
3		
4		
5		
	<b>Details of other financial liabilities</b>	
	<b>Total of other financial liabilities</b>	<b>2251.72</b>
	<b>Total Financial Liabilities</b>	<b>19918.18</b>
2.2	<b>Non-Financial Liabilities</b>	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	26.73
(C)	Deferred tax liabilities (Net)	0
(d)	<b>Other non-financial liabilities</b>	
1	Other Non-Financial Liabilities	51.05
2		
3		
4		
5		
	<b>Details of other non-financial liabilities</b>	
	<b>Total of other non-financial liabilities</b>	<b>51.05</b>
	<b>Total Non-Financial Liabilities</b>	<b>77.78</b>
	<b>Total liabilities</b>	<b>19995.96</b>
	<b>Total equity and liabilities</b>	<b>42963.54</b>
	<b>Disclosure of notes on assets and liabilities</b>	Textual Information(1)



**Text Block**

Textual Information(1)

1. The above financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit committee and approved by the Board of Directors in their respective meetings held on May 21, 2026.
2. The Company is a Non Banking Financial Company (NBFC) engaged primarily in the business of lending to Financial institutions ,Corporates and Individuals etc. on PAN India basis. Accordingly, there are no separate reportable segments in accordance with the requirement of Ind AS 108 - "Operating Segments"
3. The Company has adopted Indian Accounting Standard (Ind AS) notified by the Ministry of Corporate Affairs (MCA) with effect from 01.04.2025. Accordingly the financial result for the quarter and year ended 31.03.2026 are in compliance with Ind AS and the result for the comparative quarter ended 31.12.2025 & 31.03.2025, and the previous year ended 31.03.2026 are also compliant with Ind AS.
4. These financial results have been prepared in accordance with the recognition and measurement principal 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.
5. The Company equity shares are listed on the NSE SME Emerge Platform. Upto the previous year ended 31.03.2025, the Company was only required to submit six monthly results to the stock exchange prepared as per IGAAP. As per the SEBI ICDR Regulation, in case of the Companies where share capital is increased beyond Rs. 25 crores, the Company is required to follow all the compliances as applicable for the Main Board. Accordingly, the Company has moved from the erstwhile IGAAP to Indian Accounting Standard (Ind AS). The result for the quarter ended 31.03.2025 is the balancing figure between the results for the year ended 31.03.2025 (which was subject to audit under the earstwhile IGAAP) and unaudied result for the nine months ended 31.12.2024.



<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement gain/loss on defined benefit plans	3.71	4.40
	Total Amount of items that will not be reclassified to profit and loss	3.71	4.40
2	Income tax relating to items that will not be reclassified to profit or loss	0.94	1.11
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	2.77	3.29



<b>Cash flow statement, indirect</b>	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Part I</b>	Blue color marked fields are non-mandatory.
Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	3054.26
<b>Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	2337.99
Adjustments for decrease (increase) in inventories	0
Adjustments for decrease (increase) in trade receivables, current	0.62
Adjustments for decrease (increase) in trade receivables, non-current	0
Adjustments for decrease (increase) in other current assets	40.62
Adjustments for decrease (increase) in other non-current assets	0
Adjustments for other financial assets, non-current	-326.74
Adjustments for other financial assets, current	-6.27
Adjustments for other bank balances	0
Adjustments for increase (decrease) in trade payables, current	40.63
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	11.56
Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	159.27
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	405.65
Adjustments for provisions, current	4.82
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	-1283.58
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	6881.83
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	4.4
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
<b>Total adjustments for reconcile profit (loss)</b>	<b>-5492.86</b>
<b>Net cash flows from (used in) operations</b>	<b>-2438.6</b>
Dividends received	0
Interest paid	2366.84
Interest received	6964.18
Income taxes paid (refund)	624.96
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities</b>	<b>1533.78</b>
<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0



Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	173.17
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	26.77
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	664.8
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	83.47
<b>Net cash flows from (used in) investing activities</b>	<b>-781.27</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	1261.12
Proceeds from borrowings	0
Repayments of borrowings	2190.06
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-132.35
<b>Net cash flows from (used in) financing activities</b>	<b>-1061.29</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-308.78</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-308.78</b>
Cash and cash equivalents cash flow statement at beginning of period	571.67
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>262.89</b>



## Format for Disclosure of Related Party Transactions (applicable only for half-y

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In are par of t Ope bala
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Usha Financial Services Limited	AAACU0841J	Kritika Goswami	ETIPK3923H	Key Management Personnel (KMP)	Any other transaction	Salary		NA			4.37	0.
2	Usha Financial Services Limited	AAACU0841J	Prashant Raghuvanshi	BNNPR9777C	Key Management Personnel (KMP)	Any other transaction	Salary		NA			9.79	1.
3	Usha Financial Services Limited	AAACU0841J	Shikha Gupta	AAPPG0700L	Relatives of KMP	Any other transaction	Salary		NA			4.8	0.
4	Usha Financial Services Limited	AAACU0841J	Geeta Goswami	AQPPG3808B	Director & CEO	Remuneration			NA			24	3.
5	Usha Financial Services Limited	AAACU0841J	Rajesh Gupta	AAGPG4011R	Managing Director	Remuneration			NA			30	0.
6	Usha Financial Services Limited	AAACU0841J	Arushi Garg	CXQPG1276B	Daughter of Director	Any other transaction	Interest Paid on NCD		NA			0.05	0.
7	Usha Financial Services Limited	AAACU0841J	Black Tiger Advisory Pvt Ltd	AALCB1848B	Common Director	Any other transaction	Interest Paid on NCD		NA			0.6	0.
8	Usha Financial Services Limited	AAACU0841J	Geeta Goswami	AQPPG3808B	Director & CEO	Any other transaction	Interest Paid on NCD		NA			1.87	0.
9	Usha Financial Services Limited	AAACU0841J	Kanta Rani	ABPPG9131J	Mother of Director	Any other transaction	Interest Paid on NCD		NA			0.49	0.
10	Usha Financial Services Limited	AAACU0841J	Kritika Goswami	ETIPK3923H	Company Secretary	Any other transaction	Interest Paid on NCD		NA			0.12	0.
11	Usha Financial Services Limited	AAACU0841J	Nupur Gupta	BXAPG3618L	Non Executive Director	Any other transaction	Interest Paid on NCD		NA			0.64	0.
12	Usha Financial Services Limited	AAACU0841J	S.D.M Metalloys Ltd.	AAICS8851J	Common Director	Any other transaction	Interest Paid on NCD		NA			0.3	0.
13	Usha Financial Services Limited	AAACU0841J	Sandhya Gupta	AIFPG8776N	Sister of Director	Any other transaction	Interest Paid on NCD		NA			0.24	0.
14	Usha Financial Services Limited	AAACU0841J	Sumer Chand Garg Huf	AAOHS2418E	Concern of Father of Director	Any other transaction	Interest Paid on NCD		NA			0.07	0.
15	Usha Financial Services Limited	AAACU0841J	Sumer Chand Garg	AAPPG0664F	Director's Father	Any other transaction	Interest Paid on NCD		NA			0.03	0.

16	Usha Financial Services Limited	AAACU0841J	Vertex Buildwell Private Limited	AACCV6035H	Common Director	Any other transaction	Interest Paid on NCD	NA		0.12	0.
17	Usha Financial Services Limited	AAACU0841J	Geeta Goswami	AQPPG3808B	Director & CEO	Any other transaction	Interest Paid on Loan	NA		0	0
18	Usha Financial Services Limited	AAACU0841J	Nupur Gupta	BXAPG3618L	Non Executive Director	Any other transaction	Interest Paid on Loan	NA		19.68	4.
19	Usha Financial Services Limited	AAACU0841J	Nupur Recyclers Limited	AAGCN3740B	Common Director	Any other transaction	Interest Paid on Loan	NA		0	0
20	Usha Financial Services Limited	AAACU0841J	Rajesh Gupta	AAGPG4011R	Managing Director	Any other transaction	Interest Paid on Loan	NA		0.69	0
21	Usha Financial Services Limited	AAACU0841J	Shikha Gupta	AAPP0700L	Relatives of KMP	Any other transaction	Interest Paid on Loan	NA		1.16	0
22	Usha Financial Services Limited	AAACU0841J	Uninav Developers Private Limited	AAPCS6124B	Common Director	Any other transaction	Interest Paid on Loan	NA		49.89	0
23	Usha Financial Services Limited	AAACU0841J	Continent Buildwel Pvt Ltd	AAECC8786A	Common Director	Any other transaction	Interest Paid on Loan	NA		14.3	0
24	Usha Financial Services Limited	AAACU0841J	Nupur Extrusion Private Limited	AAICN9083B	Common Director	Interest received		NA		16.89	0
25	Usha Financial Services Limited	AAACU0841J	Nupur Hospitality Private Limited	AAJCN6448H	Common Director	Interest received		NA		38.57	0
26	Usha Financial Services Limited	AAACU0841J	Nupur Infratech Private Limited	AADCR4477Q	Common Director	Interest received		NA		44.79	2.
27	Usha Financial Services Limited	AAACU0841J	Nupur Recyclers Limited	AAGCN3740B	Common Director	Interest received		NA		4.77	0
28	Usha Financial Services Limited	AAACU0841J	TYCOD AUTOTECH PRIVATE LIMITED	AAICT7095D	Common Director	Interest received		NA		55.2	0
29	Usha Financial Services Limited	AAACU0841J	Arushi Garg	CXQPG1276B	Daughter of Director	Any other transaction	Investment in Usha Debentures	NA		1	1
30	Usha Financial Services Limited	AAACU0841J	Black Tiger Advisory Pvt Ltd	AALCB1848B	Common Director	Any other transaction	Investment in Usha Debentures	NA		0	1
31	Usha Financial Services Limited	AAACU0841J	Geeta Goswami	AQPPG3808B	Director & CEO	Any other transaction	Investment in Usha Debentures	NA		4	3
32	Usha Financial Services Limited	AAACU0841J	Kanta Rani	ABPPG9131J	Mother of Director	Any other transaction	Investment in Usha Debentures	NA		10	1
33	Usha Financial Services Limited	AAACU0841J	Kritika Goswami	ETIPK3923H	Company Secretary	Any other transaction	Investment in Usha Debentures	NA		0	2
34	Usha Financial Services Limited	AAACU0841J	Nupur Gupta	BXAPG3618L	Non Executive Director	Any other transaction	Investment in Usha Debentures	NA		21	1
35	Usha Financial Services Limited	AAACU0841J	S.D.M Metalloys Ltd.	AAICS8851J	Common Director	Any other transaction	Investment in Usha Debentures	NA		0	2
36	Usha Financial	AAACU0841J	Sandhya Gupta	AIFPG8776N	Sister of Director	Any other transaction	Investment in Usha Debentures	NA		0	2



Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/S Rajeev Shagun Gupta & Co.	Yes	31-03-2028



