

April 27, 2026

To,
BSE Limited
1st Floor, P.J. Towers
Dalal Street
Mumbai 400 001

Ref: Scrip Code: 718495

Sub: Submission of Audited Financial Results along with Audit Report as prepared under Indian Accounting Standards (Ind AS) for the quarter and year ended March 31, 2026, under regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

Dear Sirs,

This is to inform that the Audited Financial Results of the Company prepared as per Ind AS for the quarter and year ended March 31, 2026 are duly reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 27th April 2026.

Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. A copy of the Audited Financial Results alongwith Audit Report thereon submitted by M/s. K P B & Associates, Chartered Accountants (Firm Registration No. No. 114841W) Statutory Auditors of the Company is enclosed herewith. The said Audit Report contains an unmodified opinion on the Financial Results of the Company.
2. Disclosure in compliance with Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

You are requested kindly take the same on record.

Thanking you,

Yours faithfully,
For Infina Finance Private Limited



Samidha Bhagat
Company Secretary (Mem. No. F8553)



INFINA Finance Private Limited

CIN U67120MH1996PTC098584

Regd. Off.: 7th Floor,

Dani Corporate Park,

158, C.S.T Road Kalina,

Santacruz (E), Mumbai - 400 098,

Maharashtra, India.

T +91 22 66808300

F +91 22 66808310

Info@infina.in

www.infina.co.in

GST No.: 27AACCM1561D1ZU

K P B & ASSOCIATES

Chartered Accountants

904, Centrum, Opp. Raila Devi Lake, ☎+91 22 2582 7822
Wagle Estate, Thane (W) 400 604, MH ☎+91 22 2582 7838

Independent Auditors Report on the Audited Quarterly and Year to date Financial Results pursuant to Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF INFINA FINANCE PRIVATE LIMITED

Opinion

1. We have audited the accompanying statement of financial results of **INFINA FINANCE PRIVATE LIMITED** ("the Company") for the quarter and year ended March 31, 2026 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
 - (i) is presented in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("the Listing Regulations"), and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, RBI guidelines and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



K P B & ASSOCIATES

Chartered Accountants

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors and Those Charged with Governance's Responsibility for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.



K P B & ASSOCIATES

Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (i) Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - (iv) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - (v) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
6. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of the users of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Ind-AS financial statements
7. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



K P B & ASSOCIATES

Chartered Accountants

8. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

9. The statement include the result for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter ended December 31, 2025, prepared in accordance with recognition and measurement principles laid down figures in accordance with Ind AS 34 "Interim Financial Reporting" which were subjected to limited review by us. Our opinion is not modified in respect of the above matters.

For **K P B & Associates**

Chartered Accountants

FRN No. 114841W



Paras Savla

Partner

Membership No. 105175

UDIN: 26105175WKUFTC4483

Place: Mumbai

Date: April 27, 2026



INFINA FINANCE PRIVATE LIMITED

Regd. Office : 7th Floor, Dani Corporate Park, 158 C.S.T. Road, Kalina, Santacruz (East), Mumbai - 400 098.

CIN U67120MH1996PTC098584

Website: www.infina.co.in Telephone: 91 22 66808300

Statement of audited financial results for the quarter and year ended March 31, 2026

| Particulars | (Rupees in lakhs) | | | | |
|---|---------------------------|------------------|---------------------------|--------------------|--------------------|
| | Quarter Ended | | | Year Ended | |
| | Mar 31, 2026 | Dec 31, 2025 | Mar 31, 2025 | Mar 31, 2026 | Mar 31, 2025 |
| | Audited (Refer Note 4) | Unaudited | Audited (Refer Note 4) | Audited | Audited |
| I. REVENUE FROM OPERATIONS | | | | | |
| Interest Income | 15,906.56 | 14,968.42 | 11,600.90 | 57,719.11 | 44,365.19 |
| Fee and commission Income | 32.27 | 43.62 | 62.23 | 94.89 | 397.10 |
| Dividend Income | - | 0.02 | 4.66 | 0.02 | 4.91 |
| Net gain / (loss) on fair value changes | 742.78 | 1,063.58 | 2,376.66 | 4,340.43 | 8,384.04 |
| Total Revenue from Operations | 16,681.61 | 16,075.64 | 14,044.45 | 62,154.45 | 53,151.24 |
| II. Other Income | 1.44 | 0.48 | 1.66 | 12.21 | 1.66 |
| III. Total Income (I + II) | 16,683.05 | 16,076.12 | 14,046.11 | 62,166.66 | 53,152.90 |
| IV. EXPENSES | | | | | |
| Finance Costs | 7,945.45 | 7,553.95 | 6,230.04 | 28,726.29 | 23,284.77 |
| Impairment on Financial Instruments (Refer Note No. 12) | 207.56 | 1,262.14 | 32.77 | 1,546.12 | (626.38) |
| Employee Benefits Expenses | 975.69 | 869.35 | 596.11 | 3,387.82 | 1,846.79 |
| Depreciation, Amortization and Impairment | 126.99 | 124.37 | 77.95 | 438.23 | 265.33 |
| Other Expenses | 455.22 | 447.77 | 516.50 | 1,915.40 | 2,728.49 |
| Total Expenses | 9,710.91 | 10,257.58 | 7,453.37 | 36,013.86 | 27,499.00 |
| V. Profit Before Tax (III-IV) | 6,972.14 | 5,818.54 | 6,592.74 | 26,152.80 | 25,653.90 |
| VI. Tax Expense | | | | | |
| (i) Current Tax | 1,912.81 | 2,021.62 | 1,701.20 | 7,948.20 | 6,265.04 |
| (ii) Income Tax pertaining to earlier years | (864.45) | - | (136.81) | (864.45) | (136.81) |
| (iii) Deferred Tax (credit) / charge | (241.12) | (458.68) | 465.69 | (1,366.62) | 296.99 |
| Total Tax Expense (i+ii+iii) | 807.24 | 1,562.94 | 2,030.08 | 5,717.13 | 6,425.22 |
| VII. Profit After Tax (V-VI) | 6,164.90 | 4,255.60 | 4,562.66 | 20,435.67 | 19,228.68 |
| VIII. Other Comprehensive Income | | | | | |
| (A) Items that will not be reclassified to profit or loss | | | | | |
| (i) Remeasurement gain/(loss) on defined benefit plan | 19.42 | (10.91) | (21.83) | (9.55) | (18.43) |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | (4.89) | 2.74 | 5.50 | 2.40 | 4.64 |
| Total (A) | 14.53 | (8.17) | (16.33) | (7.15) | (13.79) |
| (B) Items that will be reclassified to profit or loss | | | | | |
| (i) Financial Instruments measured at FVTOCI - gain/(loss) | (19.76) | (1.47) | (0.98) | 15.78 | (19.27) |
| (ii) Income Tax on OCI - Reclassified to profit or loss | 4.97 | 0.38 | 6.54 | (3.97) | 4.85 |
| Total (B) | (14.79) | (1.09) | 5.56 | 11.81 | (14.42) |
| Other Comprehensive Income (A+B) | (0.26) | (9.26) | (10.77) | 4.66 | (28.21) |
| IX. Total Comprehensive Income for the period (VII+VIII) | 6,164.64 | 4,246.34 | 4,551.89 | 20,440.33 | 19,200.47 |
| X. Paid-up Equity Share Capital (Face value of Rs.10 each) | 220.10 | 220.10 | 220.10 | 220.10 | 220.10 |
| XI. Other Equity | | | | 2,93,019.65 | 2,72,579.32 |
| Earnings Per Share (not annualised for interim period) (Face value of Rs.10 each) | | | | | |
| Basic & Diluted (in Rupees) | 280.10 | 193.35 | 207.30 | 928.47 | 873.63 |



INFINA FINANCE PRIVATE LIMITED

Regd. Office : 7th Floor, Dani Corporate Park, 158 C.S.T. Road, Kalina, Santacruz (East), Mumbai - 400 098.

CIN U67120MH1996PTC098584

Website: www.infina.co.in Telephone: 91 22 66808300

Statement of Assets and Liabilities :**(Rupees in lakhs)**

| Particulars | As at | As at |
|---|--------------------|--------------------|
| | March 31, 2026 | March 31, 2025 |
| | Audited | Audited |
| ASSETS | | |
| Financial Assets | | |
| Cash and Cash Equivalents | 2,279.08 | 4,727.74 |
| Bank Balance other than Cash and Cash Equivalents | 2,497.32 | 1,998.02 |
| Trade Receivables | 929.62 | 134.48 |
| Loans | 6,55,643.22 | 4,39,674.35 |
| Investments | 83,879.80 | 1,02,372.20 |
| Other Financial Assets | 100.59 | 61.99 |
| Total Financial Assets | 7,45,329.63 | 5,48,968.78 |
| Non-Financial Assets | | |
| Current Tax Assets (Net) | 947.61 | 46.03 |
| Deferred Tax Asset | 466.87 | - |
| Investment Property | 551.85 | 551.85 |
| Property, Plant and Equipment | 601.08 | 208.56 |
| Right-of-use Assets | 1,071.91 | 567.04 |
| Intangible assets under Development | - | 19.48 |
| Other Intangible Assets | 74.39 | 143.06 |
| Other Non-Financial Assets | 70.25 | 86.40 |
| Total Non Financial Assets | 3,783.96 | 1,622.42 |
| Total Assets | 7,49,113.59 | 5,50,591.20 |
| LIABILITIES AND EQUITY | | |
| Financial Liabilities | | |
| Derivative financial instruments | | |
| Payables | | |
| Trade Payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | - | - |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| (II) Other payables | | |
| (i) total outstanding dues of micro enterprises and small enterprises | 100.29 | 34.28 |
| (ii) total outstanding dues of creditors other than micro enterprises and small enterprises | 2,938.14 | 332.52 |
| Debt Securities | 3,87,774.98 | 2,72,382.36 |
| Borrowing other than Debt Securities | 60,079.62 | - |
| Lease Liabilities | 1,120.94 | 569.39 |
| Other Financial Liabilities | 681.24 | 749.24 |
| Total Financial Liabilities | 4,52,695.21 | 2,74,067.79 |
| Non-Financial Liabilities | | |
| Current Tax Liabilities (Net) | 2,781.02 | 2,632.67 |
| Provisions | 154.26 | 85.45 |
| Deferred Tax Liabilities (Net) | - | 898.19 |
| Other Non-Financial Liabilities | 243.35 | 107.68 |
| Total Non Financial Liabilities | 3,178.63 | 3,723.99 |
| EQUITY | | |
| Equity Share Capital | 220.10 | 220.10 |
| Other Equity | 2,93,019.65 | 2,72,579.32 |
| Total Equity | 2,93,239.75 | 2,72,799.42 |
| Total Liabilities and Equity | 7,49,113.59 | 5,50,591.20 |



INFINA FINANCE PRIVATE LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(Rupees in lakhs)

| Particulars | Year Ended | |
|---|---------------------------|---------------------------|
| | March 31, 2026 Audited | March 31, 2025 Audited |
| Cash flow from Operating Activities | | |
| Profit before tax | 26,152.80 | 25,653.90 |
| Adjustment for : | | |
| Depreciation, Amortisation and Impairment | 438.23 | 265.33 |
| Finance Cost | 28,726.29 | 23,284.77 |
| Gain on Lease Modification | - | (1.57) |
| Unwinding of discount on Security Deposit | (6.89) | (3.75) |
| Dividend Income on Investment | (0.02) | (4.91) |
| Net Gain on derecognition of Property, Plant and Equipment | (0.69) | 0.08 |
| Profit on sale of Investments (net) | (5,278.04) | (1,896.51) |
| Net (Gain) / Loss on fair value changes | 1,905.20 | (4,080.53) |
| Impairment on Financial Instruments | 1,546.12 | (626.38) |
| Operating Profit before Working Capital Changes | 53,483.00 | 42,590.42 |
| Changes in working capital adjustments | | |
| Adjustment for : | | |
| Decrease in Bank Balance other than Cash and Cash Equivalents | (501.41) | 6,906.01 |
| (Increase) in Trade Receivables | (796.15) | (138.19) |
| Increase in Loans and Advances | (2,17,716.69) | (58,852.72) |
| (Increase) in Other Financial Assets | (64.14) | (31.93) |
| (Increase) / Decrease in Other Non Financial Assets | 16.15 | (68.98) |
| Increase in Trade Payables | 2,671.63 | 239.28 |
| Increase/ (Decrease) in Other Financial Liabilities | (68.00) | 313.22 |
| Increase in Provisions | 59.26 | 18.58 |
| Increase in other Non-Financial Liabilities | 135.67 | 88.82 |
| Income tax paid (Net of Refund) | (7,836.97) | (5,980.38) |
| Net Cash (used in) from Operating Activities (A) | (1,70,617.64) | (14,915.86) |
| Cash flow from Investing Activities: | | |
| Purchase of Property plant and equipments | (528.48) | (204.77) |
| Sale of Property plant and equipments | 11.44 | (0.08) |
| Purchase of Intangible Assets/ intangible asset under development | (5.15) | (27.15) |
| Purchase of Investments | (93,64,996.99) | (36,82,569.32) |
| Sale of Investments | 93,87,083.78 | 36,42,866.54 |
| Dividend on investments | 0.02 | 4.91 |
| Net cash generated from / (used in) Investing Activities (B) | 21,564.62 | (39,929.87) |
| Cash flow from Financing Activities: | | |
| Commercial Paper Borrowed | 8,55,000.000 | 2,81,500.00 |
| Commercial Paper Repaid | (7,65,540.02) | (2,22,524.52) |
| Term Loan Borrowed | 51,894.81 | - |
| Overdraft Facility | 8,184.80 | - |
| Interest paid on Borrowings | (2,702.93) | - |
| Interest paid on Lease Liabilities | (90.72) | (15.61) |
| Payment of Lease Liabilities | (140.89) | (85.21) |
| Net cash generated from Financing Activities (C) | 1,46,605.05 | 58,874.66 |
| Net increase / (decrease) in Cash and Cash Equivalents (A)+(B)+(C) | (2,447.98) | 4,028.93 |
| Cash and Cash Equivalents at the beginning of the year | 4,729.76 | 700.83 |
| Cash and Cash Equivalents at the end of the year | 2,281.78 | 4,729.76 |

Notes:

1. Reconciliation of Cash and Cash Equivalents with the Balance Sheet

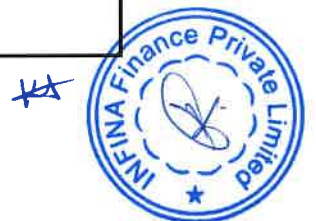
| Particulars | Year Ended | |
|--|-----------------|-----------------|
| | | March 31, 2025 |
| Balance with banks | | |
| - In current account | 2,281.78 | 4,729.76 |
| Cash and Cash equivalents as per balance sheet* | 2,281.78 | 4,729.76 |

Note:

1. * Cash and Cash equivalents shown in the Balance Sheet is net of ECL provision of Rs. 2.70 Lakhs as at March 31, 2026 and Rs.2.02 Lakhs as at March 31, 2025.

2. The Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7- 'Statement of Cash Flows'.

3. The previous year's figures have been re-grouped, whenever necessary in order to conform to this year's presentation.



Note:

1. INFINA FINANCE PRIVATE LIMITED ("the Company") is a Non Banking Financial Company registered with the Reserve Bank of India under Section 45-IA of the Reserve Bank of India Act 1934. Pursuant to the RBI circular DOR.FIN.REC.No.258/03.10.119/2025-26 dated November 28, 2025 on Reserve Bank of India (Non-Banking Financial Companies – Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025, the Company has been categorised as Middle Layer (NBFC-ML) as amended from time to time.
2. The financial results for the quarter and year ended March 31, 2026, have been subjected to review by the Statutory Auditors of the Company and have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on April 27, 2026, in terms of Regulations 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.
3. The financial results have been prepared in accordance with and comply in all material aspects 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. This information has been prepared for filing with BSE Limited in accordance with the requirements of Paragraph 7.2 of the Chapter XVII of operational circular No. SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 (as updated) issued under SEBI read with Regulation 52 of the SEBI(Listing Obligations and Disclosure Requirements), 2015 as amended and time being in force.
4. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of third quarter of the respective financial year, which were subject to Limited Review.
5. The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes' on 21st November, 2025. Accordingly, the Company has assessed the impact of these changes and based on certain estimates and actuarial valuation, has recognised a provision of ₹ 14.91 lakhs in the financial statements for the year ended 31st March, 2026, considering information available. The above impact estimates will be re-assessed and finalised based on the final rules and industry practices.
6. The borrowings other than debt securities as on March 31, 2026 are fully secured by way of pari passu charge on Moveable Properties of the Company to the extent stated in the respective Security Documents. Further, the Company has maintained asset cover to the extent of 1.1 times of the outstanding principal amount, interest accrued thereon and such other sums as mentioned therein, as per the respective Security Documents.
7. Information as required by Regulation 52(4) of the SEBI (Listing Obligations And Disclosure Requirements) Regulation, 2015, as amended is annexed herewith in Annexure 1.
8. Other Equity includes statutory reserve as per Section 45IC of the Reserve Bank of India Act,1934, other comprehensive, impairment reserve and balance in Retained Earnings.
9. Disclosures pursuant to RBI Notification - RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048 /2025-26 , 'Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025' dated November 28, 2025.
 - a. The Company has not acquired/transferred any loans not in default through assignment / novation / loan participation during the quarter and year ended March 31, 2026.
 - b. The Company has not acquired/transferred any stressed loans or non-performing assets through assignment / novation / loan participation during the quarter and year ended March 31, 2026.
10. During the year ended March 31, 2026, the Company has not undertaken any co lending arrangements with any of the banks or NBFCs in accordance with Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk), Directions, 2025 RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048 / 2025/26 dated November 28, 2025
11. There has been no material change in the accounting policies adopted during the quarter and year ended March 31, 2026 for the financial results as compared to those followed in Financial Statements for the year ended March 31, 2025.
12. During the quarter ended December 31, 2025, the Company, as part of its periodic review, carried out certain revisions in its ECL methodology. Major changes included use of internal rating based approach for the commercial real estate portfolio and also updation of the macro economic variables and certain PD assumptions. This change has resulted in an increase in impairment expense by Rs 1,150.26 Lakhs in Q3 FY 26.
13. Pursuant to Securities and Exchange Board of India (Issued and Listing of Non-Convertible Securities) Regulation 2021 read with SEBI Operational Circular dated August 10,2021, the Company has listed its Commercial paper on BSE Ltd.
14. Details of projects under Implementation as per Reserve Bank of India (Non-Banking Financial Companies -Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025 :-

| Sr.No | Item Description | Number of Accounts | Total outstanding (In lakhs) |
|-------|---|--------------------|------------------------------|
| 1 | Projects under implementation accounts at the beginning of the quarter. | 24 | 82,203.82 |
| 2 | Projects under implementation accounts sanctioned during the quarter.* | 7 | 24,675.25 |
| 3 | Projects under implementation accounts where DCCO has been achieved during the quarter | - | - |
| 4 | Projects under implementation accounts at the end of the quarter. (1+2-3) | 31 | 1,06,879.07 |
| 5 | Out of '4' – accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked. | - | - |



KA



| Sr.No | Item Description | Number of Accounts | Total outstanding (In lakhs) |
|-------|---|--------------------|------------------------------|
| 5.1 | Out of '5' – accounts in respect of which Resolution plan has been implemented. | - | - |
| 5.2 | Out of '5' – accounts in respect of which Resolution plan is under implementation. | - | - |
| 5.3 | Out of '5' – accounts in respect of which Resolution plan has failed. | - | - |
| 6 | Out of '5', accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked due to change in scope and size of the project. | - | - |
| 7 | Out of '5', account in respect of which cost overrun associated with extension in original / extended DCCO, as the case may be, was funded | - | - |
| 7.1 | Out of '7', accounts where SBCF was sanctioned during financial closure and renewed continuously | - | - |
| 7.2 | Out of '7', accounts where SBCF was not pre-sanctioned or renewed continuously | - | - |
| 8 | Out of '4' – accounts in respect of which resolution process not involving extension in original / extended DCCO, as the case may be, has been invoked. | - | - |
| 8.1 | Out of '8' – accounts in respect of which Resolution plan has been implemented. | - | - |
| 8.2 | Out of '8' – accounts in respect of which Resolution plan is under implementation. | - | - |
| 8.3 | Out of '8' – accounts in respect of which Resolution plan has failed. | - | - |

*Includes movement of INR 3,924.80 Lakhs during Q3 in projects under implementation accounts existing at the beginning of the quarter.

15. Previous period / year figures have been regrouped / reclassified, wherever found necessary, to conform to current period / year classification.

By Order of the Board

For INFINA FINANCE PRIVATE LIMITED



Rajesh Doshi
Director

DIN: 00019502



Sudhakar Shanbhag
Whole-Time Director
& Chief Executive Officer

DIN: 08187304



Mumbai, April 27, 2026




INFINA FINANCE PRIVATE LIMITED

Regd. Office : 7th Floor, Dani Corporate Park, 158 C.S.T. Road, Kalina, Santacruz (East), Mumbai - 400 098.

CIN U67120MH1996PTC098584

Website: www.infina.co.in Telephone: 91 22 66808300

Annexure 1

Disclosure in compliance with Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the year March 31, 2026

| Sr. No. | Particulars | March 31, 2026 Audited |
|---------|---|------------------------|
| 1 | Debt-Equity ratio | 1.53 |
| 2 | Debt Service Coverage ratio | Not Applicable |
| 3 | Interest Service Coverage ratio | Not Applicable |
| 4 | Outstanding Redeemable Preference Shares (Quantity & Value) | Not Applicable |
| 5 | Capital Redemption Reserve/Debenture Redemption Reserve | Not Applicable |
| 6 | Net Worth (Rs. in Lakhs) | 2,93,239.75 |
| 7 | Net Profit After Tax (Rs. in Lakhs) | 20,435.67 |
| 8 | Earnings Per Share (Basic & Diluted) (in Rs.) | 928.47 |
| 9 | Current ratio | 1.37 |
| 10 | Long Term Debt To Working Capital | 0.17 |
| 11 | Bad Debts To Account Receivable ratio | Not Applicable |
| 12 | Current Liability ratio | 0.96 |
| 13 | Total Debts To Total Assets | 0.60 |
| 14 | Debtors Turnover | Not Applicable |
| 15 | Inventory Turnover | Not Applicable |
| 16 | Operating Margin (%) | 44.55% |
| 17 | Net Profit Margin (%) | 32.88% |
| 18 | Sector Specific equivalent Ratios such as | |
| | i) Gross Stage 3 ratio (%) | - |
| | ii) Capital adequacy ratio (%) | 41.07% |
| | iii) Liquidity coverage ratio (%) | 159.42% |
| | iv) Stage 3 Provision coverage ratio (%) | - |



KA