

SARVOTTAM FINVEST LIMITED

Regd. Office : 3, Bentinck Street, 2nd Floor, Kolkata-700 001
Ph. : (033) 2210 0875, e-mail : sarvottamfinvest@gmail.com
CIN - L65993WB1978PLC031793 Website : www.sarvottamfinvest.in

Date: 28.05.2026

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

To
BSE Corporate Compliance & Listing Centre
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Scrip Code: 10012144
ISIN No: INE822Q01015

Scrip Code:539124
ISIN No.:INE822Q01015

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) - Audited Financial Results for the quarter and year ended 31st March, 2026.

Dear Sir/Madam,

Based upon the recommendation of the Audit Committee, The Board of Directors of the Company at their meeting held today i.e. on 28th May, 2026 has approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

Please find enclosed copy of the said Audited Financial Results along with Auditor’s Report, Statement of Assets and Liabilities, Statement of Cash Flows and Declaration as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have enclosed letter for Non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended 31st March, 2026.

The meeting of Board of Directors commenced at 14:30 pm and concluded at 16:00 pm.

Thanking you.
Yours Faithfully,
For Sarvottam Finvest Limited

PRIYANKA MUNDHARA
Priyanka Mundhara
Company Secretary

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PRIYANKA MUNDHARA
Date: 2026.05.28
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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

SI No	Particulars	Quarter Ended			Year Ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		Audited	Reviewed	Audited	Audited	Audited
Part I						
1	Income					
	(a) Interest Income	13.76	43.09	28.31	132.64	121.73
	(b) Dividend Income	0.44	0.01	0.48	0.99	2.12
	(c) Sale of investment held for trading	-	-	-	-	22.29
	(d) Net gain on Sale of Investments	1.83	0.03	(4.37)	3.72	16.95
	(e) Others	(0.04)	-	-	-	0.37
	Total Income	15.99	43.13	24.42	137.34	163.46
2	Expenses					
	(a) Finance Cost	0.02	0.23	(1.65)	0.24	-
	(b) Net loss on Fair value changes	11.41	7.27	1.61	16.22	2.81
	(c) Impairment on Financial instruments	(19.35)	19.35	(19.00)	11.80	66.00
	(d) Purchase of Investment Held for trading	-0.00	0.00	-	-	29.57
	(e) Changes in investment held for trading	6.87	4.99	13.60	5.45	11.62
	(f) Employee Benefits Expense	8.96	10.84	11.71	38.89	38.87
	(g) Depreciation and Amortisation Expenses	0.11	0.11	0.12	0.47	0.50
	(h) Contingent Provisions for standard assets	0.29	-	(0.10)	0.29	(0.10)
	(i) Other Expenditure	44.78	6.88	31.52	81.76	68.28
	Total Expenses	53.10	49.67	37.81	155.13	217.55
3	Profit/ (Loss) before Tax (1-2)	(37.11)	(6.55)	(13.39)	(17.79)	(54.09)
4	Tax Expenses					
	(a) Current Tax	(10.88)	2.89	(6.66)	0.54	4.49
	(b) Deferred Tax	-1.96	-1.77	0.35	0.37	0.35
	(c) Earlier year's Tax	0.03	-	-	0.03	-
5	Net Profit/ (Loss) for the period (3-4)	(24.30)	(7.66)	(7.08)	(18.73)	(58.93)
6	Other Comprehensive Income	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(24.30)	(7.66)	-7.08	(18.73)	(58.93)
8	Paid up Equity Share Capital (Face Value Rs. 10 per Share)	750.00	750.00	750.00	750.00	750.00
9	Other Equity	-	-	-	1,701.96	1,720.70
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	(0.32)	(0.10)	-0.09	(0.25)	(0.79)



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Part II			
Statement of Assets and Liabilities			
(Rs. in Lakhs)			
Particulars	As at		As at
	31/03/2026		31/03/2025
	Audited		Audited
ASSETS			
I Financial Assets			
Cash and cash equivalents	20.08		12.65
Receivables	83.63		107.83
Loans	2,214.90		2,207.50
Investments	74.82		81.90
Other financial assets	26.24		26.45
Investment - held for trading	29.88		35.34
II Non-financial Assets			
Current Tax Assets (net)	11.52		7.01
Deferred tax Assets (net)	2.79		3.16
Property, Plant and Equipment	0.61		1.09
TOTAL ASSETS	2,464.46		2,482.93
LIABILITIES & EQUITY			
I Financial Liabilities			
Payables			
(I) Trade Payables			
(i) total outstanding dues of micro and small enterprises	-		-
(ii) total outstanding dues of creditors other than micro and small enterprises	5.53		5.96
(II) Other Payables			
(i) total outstanding dues of micro and small enterprises	-		-
(ii) total outstanding dues of creditors other than micro and small enterprises	0.35		0.24
II Non-Financial Liabilities			
Provisions	6.08		5.79
Other Non-Financial Liabilities	0.54		0.25
III EQUITY			
Equity Share capital	750.00		750.00
Other Equity	1,701.96		1,720.70
TOTAL LIABILITIES AND EQUITY	2,464.46		2,482.93



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Part III

Statement of Cash Flows

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
I CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	(17.79)	(54.10)
Adjusted for:		
Depreciation and amortisation expense	0.47	0.50
Provision for standard assets	0.29	(0.10)
Profit on sale of investments	(3.72)	(16.95)
Interest paid	0.24	-
Net loss on fair value changes	16.22	2.81
	13.52	(13.74)
Operating profit before working capital changes	(4.28)	(67.84)
Adjustment for:		
(a) Investment held for trading	5.45	11.62
(b) Loans	(7.40)	(136.86)
(c) Trade Receivables	24.20	103.21
(d) Other Current tax assets	(5.08)	2.46
(e) Trade Payables	(0.02)	0.41
(f) Other Financial Liabilities	-	(0.05)
(g) Other Financial Assets	0.21	(0.44)
	17.38	(19.65)
Cash generated from operations	13.10	(87.48)
Direct taxes paid (net)	-	-
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	13.10	(87.48)
II CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments	(56.40)	(231.20)
Sale of Investments	50.97	315.73
NET CASH FLOWS FROM INVESTING ACTIVITIES	(5.42)	84.53
III CASH FLOW FROM FINANCING ACTIVITIES		
Loan taken/(repaid)	-	(50.00)
Interest paid	(0.24)	-
NET CASH FROM FINANCING ACTIVITIES	(0.24)	(50.00)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	7.43	(52.95)
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE YEAR	12.65	65.60
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR	20.08	12.65
Components of cash and cash equivalents		
Balances with banks	11.47	12.49
Cheques on hand	8.59	-
Cash on hand	0.02	0.16
Total cash and cash equivalents	20.08	12.65



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NOTES:

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on May 28, 2026. The statutory auditors of the Company have audited the results for the year ended March 31, 2026.
 - 2 Details pursuant to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Direction, 2021 dated September 24, 2021 are given below:
 - (a) The company has neither acquired nor transferred any loans (not in default) through assignment during the quarter and year ended March 31, 2026.
 - (b) The company has neither acquired nor transferred any stressed loan for the quarter and year ended March 31, 2026.
 - (c) The company does not hold any Security Receipts (SRs) as on March 31, 2026.
 - 3 The business of the Company falls within a single primary segment viz., 'Financing' and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
 - 4 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the year ended March 31, 2026 and unaudited figures for the nine months ended December 31, 2025 and figures for the quarter ended March 31, 2025
- 5 are the balancing figures between audited figures for the year ended March 31, 2025 and unaudited figures for the nine months ended December 31, 2024.
 - 6 Previous year/periods figures have been re-grouped/re-classified wherever necessary.

For Sarvottam Finvest Limited



A handwritten signature in black ink, appearing to read 'Dilip Kumar Gupta'.

Dilip Kumar Gupta
Managing Director
(DIN: 01168576)

Place: Kolkata

Date: May 28, 2026





To
The Board of Directors
Sarvottam Finvest Limited

Independent Auditor's Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **SARVOTTAM FINVEST LIMITED** (the "Company") for the quarter ended 31st March, 2026 and year-to-date results for the period from 1st April, 2025 to 31st March, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) Guidelines ("RBI Guidelines") and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31st March, 2026 and also the Standalone Statement of Assets and Liabilities as at 31st March, 2026 and the Standalone Statement of Cash Flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards of Auditing ("SAs") specified under section 143 (10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the audit of the Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements 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. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

The Annual Financial Results have been prepared on the basis of the annual Ind AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these annual financial results that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The responsibility also includes maintenance of adequate accounting records.





D. C. DHAREWA & CO. CHARTERED ACCOUNTANTS

accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds, 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Financial Results, the Management and Board of Directors are responsible for assessing the Company's ability 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Annual Financial Results as a whole are free from material misstatements, 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 misstatements when its 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 Annual Financial Results.

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

- Identify and assess the risks of material misstatements of the Annual Financial Results, whether due to fraud or error, design and perform audit procedure 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.
- 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 through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Annual Financial Results made by the Managements and Board of Directors.
- Conclude on the appropriateness and Board of Director's 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 Company's ability to appropriateness of this assumption. 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 annual financial results or, if such disclosure are inadequate, to modify our opinion. Our conclusions





D. C. DHAREWA & CO. CHARTERED ACCOUNTANTS

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.

- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosure, and whether the Annual Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of the misstatements in the Financial Results that, individually or in aggregate, makes it probable the economic decisions of a reasonably knowledgeable user of the Financial Results 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 financial results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and sufficient audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matter

The standalone financial results include the results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For D.C.DHAREWA & Co
Chartered Accountants
FRN: 322617E

D.C.Dharewa
Proprietor

M. No.: 053838

UDIN No.:- 26053838XUZWSV1334

Dated: May 28, 2026

Place: Kolkata



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ISIN No.:INE822Q01015

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015.

Dear Sir/Madam,

We, Sarvottam Finvest Limited having its registered office at 3, Bentinck Street, 2nd Floor, Kolkata-700001, do hereby declare and confirm that the Audit report issued by Statutory Auditor M/s. D. C. Dharewa & Co., Chartered Accountants (FRN: 322617E), of the Company on the Audited Financial Results for the quarter and year ended 31st March, 2026 is with unmodified opinion and a statement to this effect is being made pursuant to Clause 4.1 of the Board Circular No.CIR/CFD/CMD/56/2016 dated 27/05/2016 issued by Securities and Exchange Board of India.

Thanking you

Yours Faithfully,
For Sarvottam Finvest Limited

PRIYANKA MUNDHARA
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by PRIYANKA
MUNDHARA
Date:
2026.05.28
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Priyanka Mundhara
Company Secretary



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Scrip Code: 10012144
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Scrip Code:539124
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Sub: Non-applicability of Regulation 32 of SEBI (LODR) Regulations. 2015 for the quarter ended 31st March, 2026.

Pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company has not raised any money via public issue, rights issue, preferential issue, etc. during the quarter ended 31st March, 2026 and so the aforesaid regulation is not applicable to the Company.

Audit Committee of the Company has taken the same on record at its' meeting held today, i.e. the 28th day of May, 2026.

This is for your kind information and record.

Yours Faithfully,
For Sarvottam Finvest Limited

PRIYANKA MUNDHARA
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PRIYANKA MUNDHARA
Date: 2026.05.28
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Priyanka Mundhara
Company Secretary

