



Indus Finance Ltd

CIN : L65191TN1992PLC022317

E-mail : contact@indusfinance.com

October 14, 2026

BSE LIMITED

The General Manager,
The Corporate Relation Department,
Phiroze Jeejoybhoy Tower,
44+ Floor, Dalal Street,
Mumbai — 400 001

Scrip Code: 531841

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on October 14, 2026 – Disclosure under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(a) Financial Results

Pursuant to Regulations 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e. on Wednesday, October 14, 2026, has inter alia considered and approved the Un-Audited Financial Results of the Company for the quarter ended 30th September, 2026, prepared in accordance with Indian Accounting Standards (Ind AS).

Pursuant to Regulation 33 of the Listing Regulations, the following are enclosed:

- Un-Audited Financial Results for the quarter ended 30th September, 2026.
- Limited Review Report thereon issued by Statutory Auditors of the Company.

In terms of Regulation 47 of the Listing Regulations read with applicable SEBI Circulars, an extract of the said Financial Results will be published in the prescribed format in one English daily newspaper and one Tamil daily newspaper within the stipulated timelines. The Results will also be hosted on the Company's website at www.indusfinance.in and are available on the website of BSE Limited at www.bseindia.com.

(b) Issue of Bonus Shares

The Board approved, and recommended to the members for their approval, the issue of bonus equity shares in the ratio of **5:9**, i.e. 5 (Five) new fully paid-up equity share(s) of ₹[10]/- each for every 9 (Nine) existing fully paid-up equity shares of ₹[10]/- each held by the members as on the Record Date, by capitalisation of free reserves and/or securities premium account and/or capital redemption reserve account, subject to the approval of the members of the Company through Postal Ballot.

The Record Date for determining the entitlement of members to receive the bonus shares will be intimated in due course. The disclosure required under Regulation 30 of the Listing Regulations is enclosed as **Annexure A**.





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(c) Resignation of Internal Auditor

The Board took note of and accepted the resignation of M/s. Kailash Jain and Associates, Chartered Accountants, from the position of Internal Auditor of the Company with effect from October 14, 2026. The disclosure required under Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and the SEBI Master Circular is enclosed as **Annexure B**.

(d) Appointment of Internal Auditor

The Board, on the recommendation of the Audit Committee, approved the appointment of M/s. Vasudevan & Associates, Chartered Accountants, as the Internal Auditor of the Company with effect from October 14, 2026, in place of M/s. Kailash Jain and Associates. The disclosure required under Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and the SEBI Master Circular is enclosed as **Annexure C**.

The Board Meeting commenced at 4.30 p.m. and concluded at 5.10 p.m.

This intimation is also being uploaded on the Company's website at <https://indusfinance.in/>.

You are requested to kindly take the above on record.

Kindly take this information for your records.

Thanking you,
For Indus Finance Limited

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DINAKAR K K

K. K. Dinakar
Company Secretary & Compliance Officer

Enclosures: (1) Unaudited Financial Results with Limited Review Report; (2) Annexure A – Bonus Issue; (3) Annexure B – Resignation of Internal Auditor; (4) Annexure C – Appointment of Internal Auditor.





Annexure A

Disclosures under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Issue of Bonus Shares

Sl. No.	Particulars	Details
1	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity shares of ₹10/- each
2	Type of issuance (further public offering, rights issue, depository receipts, QIP, preferential allotment etc.)	Bonus issue
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Up to 51,43,500 equity shares of ₹10/- each, aggregating to ₹514.35 lakhs
4	Whether bonus is out of free reserves created out of profits or share premium account	The bonus shares will be issued out of free reserves and/or securities premium account and/or capital redemption reserve account (not revaluation reserve) as at March 31, 2026.
5	Bonus ratio	5:9, i.e. 5 (Five) new fully paid-up equity shares of ₹ 10/- each for every 9 (Nine) fully paid-up equity shares of ₹ 10/- each held on the Record Date.
6	Details of share capital – pre and post bonus issue	Pre-bonus Paid-up equity share capital as on the date of this letter: ₹925.83 lakhs divided into 92,58,300 equity shares of ₹10/- each. Post-bonus Paid-up equity share capital (approx.): ₹1440.18 lakhs divided into 1,44,01,800 equity shares of ₹10/- each
7	Free reserves ~~and/or share premium~~ required for implementing the bonus issue	₹ 514.35 lakhs
8	Free reserves ~~and/or share premium~~ available for capitalisation and the date as on which such balance is available	₹528.43 lakhs as on March 31, 2026
9	Whether the aforesaid figures are audited	Yes [audited financial statements as at March 31, 2026]
10	Estimated date by which such bonus shares would be credited/dispatched	Within 2 months from the date of Board approval





Annexure B

Disclosure under Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and SEBI Master Circular – Resignation of Internal Auditor

Sl. No.	Details of event that need to be provided	Information of such event(s)
1	Reason for change viz. ~~Appointment, re-appointment, resignation, removal, death or otherwise~~	M/s. Kailash Jain and Associates, Chartered Accountants, have resigned from the position of Internal Auditor of the Company due to personal reasons.
2	Date of ~~appointment, re-appointment~~ /cessation (as applicable) & ~~term of appointment;~~	Cessation with effect from October 14, 2026.

Annexure C

Disclosure under Regulation 30 read with Para A of Part A of Schedule III of the Listing Regulations and SEBI Master Circular – Appointment of Internal Auditor

Sl. No.	Details of event that need to be provided	Information of such event(s)
1	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of M/s. Vasudevan & Associates, Chartered Accountants, as Internal Auditor of the Company to fill the vacancy caused by the resignation of M/s. Kailash Jain and Associates.
2	Date of appointment/ ~~re-appointment~~ /cessation (as applicable) & term of appointment/ ~~re-appointment~~	Appointed by the Board at its meeting held on October 14, 2026, with effect from October 14, 2026, for the period up to the conclusion of the financial year 2026-27.
3	Brief profile (in case of appointment)	M/s. S. Vasudevan & Associates, Chartered Accountants (FRN: 004569S), is a Chennai-based firm established in January 1988. The firm has two partners, Mr. S. Vasudevan (M. No. 027228) and Mr. J. Innocent Ashok (M. No. 027971). It provides statutory audit, internal audit, tax audit, certification and valuation services, and regulatory filings. Its clients include listed companies, subsidiaries of foreign companies, firms, trusts/NGOs and individuals. The firm also assists foreign companies in setting up Indian subsidiaries and branches.



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30th SEPTEMBER 2026

Amount in Lakhs

Sl No	Particulars	Quarter ended 30.09.2026 Unaudited	Quarter ended 30.06.2026 Unaudited	Quarter ended 30.09.2025 Unaudited	Half Year Ended 30.09.2026 Unaudited	Half Year Ended 30.09.2025 Unaudited	Year Ended 31.03.2026 Audited
1	Income from Operations						
	(a) Interest Income	127.56	147.01	104.00	274.57	213.12	400.02
	(b) Dividend Income	0.00	0.00	0.00	0.00	0.00	0.40
	(c) Bad Debts Recovered	0.00	0.00	0.10	0.00	0.10	0.10
	(d) Net Gain on Fair Value Changes	0.00	3.44	1.08	0.00	3.86	46.05
	(e) Insurance Bonus	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Profit on Sale of Investments	0.00	4.34	0.00	4.34	0.00	2.91
	(g) Other Income	0.10	0.00	0.00	0.10	0.00	486.56
	Total Income	127.65	154.79	105.18	279.00	217.08	936.05
2	Expenses						
	(a) Finance Costs	25.79	31.44	46.96	57.23	93.83	287.59
	(b) Fees and Commission Expense	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Net Loss on Fair Value Changes	18.10	0.00	0.00	14.66	0.00	0.00
	(d) Net Loss on Derecognition of Financial Instruments under Amortised Cost Category	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Employee Benefits	37.27	18.17	20.90	55.44	38.66	112.83
	(f) Depreciation and amortisation expense	1.12	1.14	1.10	2.26	2.21	4.62
	(g) Other expenses	24.37	16.67	15.84	41.04	32.59	67.85
	(h) Bad Debts	0.00	0.00	0.00	0.00	0.00	171.47
	Total Expenses	106.65	67.41	84.81	170.63	167.28	644.35
3	Profit before exceptional item and tax (1-2)	21.00	87.38	20.37	108.37	49.80	291.69
4	Exceptional and Extraordinary item	12.03	12.01	12.02	24.04	24.04	48.06
5	Profit before tax (3-4)	8.97	75.37	8.35	84.33	25.76	243.62
6	Tax expense	0.00	0.00	0.00	0.00	0.00	43.00
7	Net profit for the period from continuing operations (5-6)	8.97	75.37	8.35	84.33	25.76	200.62
8	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax expense from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit / (Loss) from discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit / (Loss) for the period (7+8)	8.97	75.37	8.35	84.33	25.76	200.62
12	Other comprehensive income, net of income tax						
	(a)(i) Items that will not be reclassified to profit or Loss - Remeasurement of Investment in Shares	-4.03	49.51	-96.59	45.48	-3.06	-218.95
	(a)(ii) Income Tax relating to items that will not be reclassified to profit or Loss	1.05	-12.87	25.11	-11.82	0.80	56.93
	Subtotal (A)	-2.98	36.64	-71.48	33.66	-2.27	-162.03
	(b)(i) Items that will be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b)(ii) Income Tax relating to items that will not be reclassified to profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive income (A+B)	-2.98	36.64	-71.48	33.66	-2.27	-162.03
	Total Comprehensive Income for the period (11+12)	5.99	112.00	-63.13	118.00	23.50	38.59
13	Earning per equity share (for continuing operation)						
	- Basic	0.10	0.81	0.09	0.91	0.28	2.16
	- Diluted	0.10	0.81	0.09	0.91	0.28	2.16

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Balance Sheet as at September 30, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	As at September 30, 2026	As at March 31, 2026
ASSETS		
Financial Assets		
Cash and cash equivalents	76.21	11.36
Loans	3,189.30	2,492.96
Investments	62.07	195.59
Other Financial assets	25.56	129.43
Total Financial Assets	3,353.14	2,829.34
Non-Financial Assets		
Deferred tax Assets (Net)	56.74	68.57
Property, Plant and Equipment	8.97	11.23
Other non-financial assets	505.64	540.61
Total Non-Financial Assets	571.34	620.41
Total Assets	3,924.50	3,449.74
LIABILITIES AND EQUITY		
Financial Liabilities		
Borrowings (Other than Debt Securities)	1,574.97	1,107.24
Other financial liabilities	21.74	18.13
Total Financial Liabilities	1,596.71	1,125.37
Non-Financial Liabilities		
Deferred tax liabilities (Net)	-	-
Current tax liabilities (Net)	-	27.23
Total Non-Financial Liabilities	-	27.23
Total Liabilities	1,596.71	1,152.60
EQUITY		
Equity Share capital	925.83	925.83
Other Equity	1,401.97	1,371.31
Total Equity	2,327.80	2,297.14
Total Liabilities and Equity	3,924.50	3,449.74

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Statement of Cash Flows for the Year Ended September 30, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

Particulars	For the year ended September 30, 2026	For the year ended March 31, 2026
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	84.33	243.62
Add / Less : Non cash & Non-operating items		
Depreciation and amortisation expense	2.26	4.62
Interest Paid	57.23	287.59
Bad debts	-	171.47
Deferred Depreciation	24.04	48.06
(Profit) / Loss on Sale of Investments	(4.34)	(476.83)
Net gain / loss in fair value of derivative financial instruments	14.66	(46.05)
Operating profit before working capital changes	178.18	232.48
Change in operating assets and liabilities		
Loans	696.34	(422.82)
Other financial assets	(103.87)	47.69
Other financial liabilities	(3.61)	(10.14)
Other non-financial assets	(59.01)	(120.37)
Cash used in operations	708.03	(273.16)
Income taxes paid (net of refunds)	-	(19.26)
NET CASH USED IN OPERATING ACTIVITIES (A)	708.03	(253.90)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets	-	0.63
(Increase) / decrease in Financial Assets Investments	(173.78)	(996.66)
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES [B]	(173.78)	(996.04)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment / (Proceeds) from borrowings (other than debt securities)	(524.96)	1,207.41
Dividend Paid	55.55	46.29
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES [C]	(469.41)	1,253.70
Net decrease in cash and cash equivalents (A+B+C)	64.84	3.76
Cash and cash equivalents at the beginning of the financial year	11.36	7.59
Cash and cash equivalents at end of the year	76.20	11.36

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Notes:

- The above quarterly result for the period ended 30th September 2026 as reviewed by the Audit committee, has been approved by the Board of Directors at its meeting held on 14th October, 2026.
- The above Financial Results for the quarter ended 30th September 2026 are prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory auditors have carried out the limited review of the results for the quarter ended 30th September 2026.
- The Company operates only in one segment and figures for the previous period have been regrouped, wherever necessary, to conform to the current period classification.

For Indus Finance Limited

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Bala Venckat Kutti

Chairman

(DIN: 00765036)

Date: 14-10-2026

Place: Chennai



Limited Review Report on the Unaudited Standalone Financial Results for the quarter ended September 30, 2026 and year to date results of Indus Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Indus Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Indus Finance Limited ('the company') for the quarter ended September 30, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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.

For B N Misra & Co
Chartered Accountants
Firm Reg No: 321095E


CA V Natarajan
Partner

Membership No.: 204900
UDIN: 26204900NXDYZC3887



Place: Chennai
Date: 14-10-2026