

EASY FINCORP LIMITED

LIMITED REVIEW REPORT

ON

THE UNAUDITED FINANCIAL RESULTS

FOR

THE QUARTER AND NINE MONTHS

ENDED 31ST DECEMBER 2025

RAY & RAY

Chartered Accountants

Kolkata, Mumbai, Delhi, Bangalore, Chennai

RAY & RAY

CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT ON THE QUARTERLY AND YEAR-TO-DATE UNAUDITED FINANCIAL RESULTS OF EASY FINCORP LIMITED PURSUANT TO REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS 2015, AS AMENDED

To
The Board of Directors
Easy Fincorp Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of EASY FINCORP LIMITED ("the Company"), for the quarter ended 31st December 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in its meeting held on February 10, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not carried out any audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For RAY & RAY
Chartered Accountants
Firm Regn. No. 301072E

Amitava Chowdhury
(Amitava Chowdhury)

Partner

Membership No. 056060

UDIN:26056060MSZHQA8941

Place: Kolkata

Date: 10th February, 2026



Easy Fincorp Limited

CIN L65920WB1984PLC262226

Regd. Office : Duncan House, 4th Floor, 31 Netaji Subhas Road, Kolkata – 700 001
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Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2025

		Amount in Rs. Lakhs					
	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Other Income	2.39	2.40	2.42	7.16	7.23	9.66
	Total Income	2.39	2.40	2.42	7.16	7.23	9.66
2	Expenses						
[a]	Employee benefits expense	1.64	1.63	1.27	4.88	3.69	4.73
[b]	Finance cost	3.92	3.92	3.63	11.77	10.90	14.55
[c]	Listing fees	0.81	0.82	0.81	2.44	2.43	3.25
[d]	Professional fees	0.64	0.24	0.50	1.28	1.20	1.59
[e]	Other expenses	0.42	0.55	0.41	1.77	1.94	3.23
	Total expenses	7.43	7.16	6.62	22.14	20.16	27.35
3	Profit/(loss) before exceptional items and tax (1 - 2)	(5.04)	(4.76)	(4.20)	(14.98)	(12.93)	(17.69)
4	Exceptional items	-	-	-	-	-	-
5	Profit / (loss) before tax (3 - 4)	(5.04)	(4.76)	(4.20)	(14.98)	(12.93)	(17.69)
6	Tax expenses						
	Current tax	-	-	-	-	-	-
	Deferred tax	(0.98)	(0.99)	(0.91)	(2.96)	(2.74)	(3.66)
	Tax for earlier years	-	-	-	-	(3.27)	(3.27)
	Total tax expense	(0.98)	(0.99)	(0.91)	(2.96)	(6.01)	(6.93)
	Net profit/(loss) after tax from continuing operations (5 - 6)	(4.06)	(3.77)	(3.29)	(12.02)	(6.92)	(10.76)
7	Other comprehensive income						
	Items that will not be reclassified subsequently to profit or loss:						
	Gain / (Loss) on fair value through OCI - Equity	-	(203.65)	-	(203.65)	1,209.91	663.61
	Tax on items that will not be reclassified to profit or loss	-	29.12	-	29.12	24.49	102.61
	Total other comprehensive income	-	(174.53)	-	(174.53)	1,234.40	766.22
9	Total comprehensive income/(loss) (7+8)	(4.06)	(178.30)	(3.29)	(186.55)	1,227.48	755.46
10	Paid up Equity Share Capital (Face Value of Rs 10/- Per Share)	24.50	24.50	24.50	24.50	24.50	24.50
11	Other Equity (Excluding Revaluation Reserves)	-	-	-	-	-	2,420.68
12	Earnings per Share (FV of Rs 10/- each)						
(a)	Basic (in Rs.)	(1.66)	(1.54)	(1.34)	(4.91)	(2.82)	(4.39)
(b)	Diluted (in Rs.)	(1.66)	(1.54)	(1.34)	(4.91)	(2.82)	(4.39)

(not annualised)

- The above results prepared and presented in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 10th February, 2026 and were approved by the Board of Directors in its meeting held on that date.
- The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Operating Segments' is not given.
- The figures for the quarter ended 31st December 2025 represent the balance between unaudited figures in respect of the Nine months ended December 31, 2025 and those published up to the second quarter of the respective financial year.
- The Government of India has consolidated 29 labour laws into four comprehensive Labour Codes covering wages, social security, industrial relations and occupational safety w.e.f. 21st November, 2025, while the supporting rules are yet to be notified. The Company has estimated that there will be no impact in the financial results for the quarter and nine months ended on 31st December, 2025 as per applicability specified in the Act/Code. The Company continues to monitor developments relating to the implementation of the Labour Codes and will review and revise the estimates as and when further clarifications and Rules are notified.
- The figure for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to conform to the figures presented in the current period.

For Easy Fincorp Limited

Rajendra Dey
Rajendra Dey
Director

DIN: 07011234

Place: Kolkata

Date: 10th February, 2026

FOR RAY & RAY
CHARTERED ACCOUNTANTS

Amitava Chowdhury
A. Chowdhury
Partner

Membership No. 56060

