EASY FINCORP LIMITED

LIMITED REVIEW REPORT
ON
THE UNAUDITED FINANCIAL RESULTS

FOR

THE QUARTER AND HALF YEAR ENDED
30TH SEPTEMBER, 2026

RAY & RAY
Chartered Accountants
Kolkata, Mumbai, Delhi, Bangalore, Chennai

RAY & RAY
CHARTERED ACCOUNTANTS

Webel Bhavan, Ground Floor,
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Limited Review Report on the Unaudited Financial Results of Easy Fincorp Limited for the quarter and half-year ended 30th September, 2026 and year-to-date results for the period from 1st April, 2026 to 30th September, 2026 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 30th September, 2026 and the year to date results for the period 1st April, 2026 to 30th September, 2026 ("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 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue report 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). 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. 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. 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: 26056060IOIMTJ1268

Place: Kolkata
Date: 12th November, 2026

RAY & RAY CHARTERED ACCOUNTANTS

EASY FINCORP LIMITED

CIN L65920WB1984PLC262226
Regd. Office : Duncan House, 4th Floor, 31 Netaji Subhas Road, Kolkata – 700 001
Tel: 033-2230-8515; Email: rpsg.secretarial@rpsg.in; website: www.easyfincorp.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

Amount in Rs. Lakhs

Sl No.	Particulars	Quarter ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Other income**	2.04	2.16	2.40	4.20	4.77	9.56
	Total income	**2.04**	**2.16**	**2.40**	**4.20**	**4.77**	**9.56**
2	**Expenses**						
[a]	Employee benefits expense	2.05	1.63	1.63	3.68	3.24	6.51
[b]	Finance costs	4.23	4.24	3.92	8.47	7.85	15.69
[c]	Listing fees	0.82	0.81	0.82	1.63	1.63	3.25
[d]	Professional fees	0.20	0.62	0.24	0.82	0.64	1.59
[e]	Fine on Late filings	-	3.58	-	3.58	-	1.13
[f]	Other expenses	0.69	1.33	0.55	2.02	1.35	3.01
	Total expenses	**7.99**	**12.21**	**7.16**	**20.20**	**14.71**	**31.18**
3	**Profit/(loss) before exceptional items and tax (1 - 2)**	**(5.95)**	**(10.05)**	**(4.76)**	**(16.00)**	**(9.94)**	**(21.62)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (loss) before tax (3 - 4)**	**(5.95)**	**(10.05)**	**(4.76)**	**(16.00)**	**(9.94)**	**(21.62)**
6	**Tax expense**						
	Current tax	-	-	-	-	-	-
	Deferred tax	(1.06)	(1.07)	(0.99)	(2.13)	(1.98)	(3.95)
	Tax for earlier years	-	-	-	-	-	-
	Total tax expense	**(1.06)**	**(1.07)**	**(0.99)**	**(2.13)**	**(1.98)**	**(3.95)**
7	**Net profit/(loss) after tax from continuing operations (5 - 6)**	**(4.89)**	**(8.98)**	**(3.77)**	**(13.87)**	**(7.96)**	**(17.67)**
8	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit or loss:						
	Gain / (Loss) on fair value through OCI - Equity	150.83	-	(203.65)	150.83	(203.65)	(278.56)
	Tax on items that will not be reclassified to profit or loss	(21.56)	-	29.12	(21.56)	29.12	39.83
	Total other comprehensive income	129.27	-	(174.53)	129.27	(174.53)	(238.73)
9	**Total comprehensive income/(loss) (7+8)**	**124.38**	**(8.98)**	**(178.30)**	**115.40**	**(182.49)**	**(256.40)**
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)	-	-	-	-	-	2,164.28
12	Earnings per Share (FV of Rs 10/- each)						
(a)	Basic (in Rs.)	(2.00)	(3.66)	(1.54)	(5.66)	(3.25)	(7.21)
(b)	Diluted (in Rs.)	(2.00)	(3.66)	(1.54)	(5.66)	(3.25)	(7.21)
		(not annualised)					

Notes:

1 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 12th November, 2026 and were approved by the Board of Directors in its meeting held on that date.

2 The Company has only one reportable segment, Hence, the disclosure as required under Ind AS 108 'Operating Segments' is not given.

3 The figures for the quarter ended 30th September 2026 represent the balance between unaudited figures in respect of the half year ended 30th September 2026 and those published for the first quarter of the respective financial year.

4 The Company had received a communication from BSE Limited dated 23rd April, 2026 regarding the imposition of fines for alleged non-compliances under Regulations 29, 31, 33 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, pertaining to historical periods covering the quarters from December 2014 to November 2020.
Considering the same, the Company has undertaken a detailed review of its records for the relevant timeframe to ascertain the extent of actual non-compliance, and applied for waiver of some of them on 27th April, 2026.
Final amount determined by BSE Limited on 7th August, 2026 in respect of above matter is Rs. 5.56 Lakhs and which has been paid on 10th August, 2026 by the Company. The Company has considered Rs. 5.56 Lakhs as liability as on 30th June, 2026 in respect of above amount.
There is no Contingent Liability is respect of the above matter.

5 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 : 12th November, 2026

For RAY & RAY
CHARTERED ACCOUNTANTS

A. CHOWDHURY
Partner
Membership No.- 058080

RAY & RAY CHARTERED ACCOUNTANTS Weber Street Kolkata 91

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Statement of Unaudited Assets and Liabilities as at 30th September 2026

(Rs. in Lakhs)

Particulars	As at 30-09-2026 Unaudited	As at 31-03-2026 Audited
ASSETS		
Non-current assets		
Financial Assets		
Investments	2,859.53	2,708.70
Total Non-Current Assets	**2,859.53**	**2,708.70**
Current assets		
Financial Assets		
Cash and cash equivalents	0.42	1.53
Bank balances other than cash and cash equivalents	133.08	143.69
Current Tax Assets (net)	1.35	0.95
Other Current Assets	1.92	0.13
Total Current Assets	**136.77**	**146.30**
Total Assets	**2,996.30**	**2,855.00**
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	24.50	24.50
Other Equity	2,279.68	2,164.28
Total Equity attributable to Equity holders of the company	**2,304.18**	**2,188.78**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	220.34	211.87
Deferred tax liabilities (net)	471.60	452.17
Total Non-current liabilities	**691.94**	**664.04**
Current liabilities		
Financial Liabilities		
Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro and small enterprises	0.15	0.80
Other Current Liabilities	0.03	0.05
Provisions	-	1.33
Total Current Liabilities	0.18	2.18
Total Liabilities	**692.12**	**666.22**
Total Equity and Liabilities	**2,996.30**	**2,855.00**

For RAY & RAY
CHARTERED ACCOUNTANTS

A. CHOWDHURY
Partner
Membership No.- 056069

RAY & RAY CHARTERED ACCOUNTANTS Webel Bhavan Kolkata-91

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Statement of Unaudited Cash Flows for the period ended 30th September 2026

(Rs. in Lakhs)

Particular	Six Months ended 30-09-2026 Unaudited	Six Months ended 30-09-2025 Unaudited
Cash Flow From Operating Activities		
Net Profit / (Loss) before tax	(16.00)	(9.94)
Adjustments for:		
Interest income	(4.20)	(4.77)
Finance cost	8.47	7.85
Operating Profit before Working Capital Changes	(11.73)	(6.86)
Changes in working capital:		
Increase/(Decrease) in financial liabilities	(0.65)	(0.99)
Increase/(Decrease) in other current liabilities	(0.02)	(0.07)
Increase/(Decrease) in Provisions	(1.33)	-
(Increase)/Decrease in other current assets	(1.79)	(2.03)
Cash generated from/(used in) operations	**(15.52)**	**(9.95)**
Taxes Paid (net of Refund)	(0.39)	(0.46)
Net cash flows from/(used in) operating activities (A)	**(15.91)**	**(10.41)**
Cash Flow From Investing Activities		
Interest income	4.19	4.77
(Investment)/Maturity of Fixed Deposit	10.61	5.01
Net cash flow from/(used in) investing activities (B)	**14.80**	**9.78**
Cash Flow From Financing Activities		
Net cash flow from/(used in) financing activities (C)	-	-
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	**(1.11)**	**(0.63)**
Cash and Cash equivalents as at 1st April of the year	1.53	1.05
Cash and Cash equivalents as at 30th September of the year	0.42	0.42
	(1.11)	**(0.63)**
Components of cash and cash equivalents		
(a) Cash on Hand	-	0.02
(b) Balances with Banks in Current Accounts	0.42	0.40
Total cash and cash equivalents	**0.42**	**0.42**

For RAY & RAY
CHARTERED ACCOUNTANTS

A. CHOWDHURY
Partner
Membership No.- 056060

RAY & RAY CHARTERED ACCOUNTANTS