V R ASSOCIATES
CHARTERED ACCOUNTANTS
Suite No. 106A, Pro-Menage Business Towers,
C-104, Sector-65, Noida-201301
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Independent Auditor's Review Report on the Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

The Board of Directors

Unifinz Capital India Limited

1. We have reviewed the accompanying statement of unaudited financial results of Unifinz Capital India Limited ("the Company") for the quarter ended June 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 Ind AS 34 - Interim Financial Reporting ("Ind AS-34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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. 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 consists of making inquiries, primarily of persons 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 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 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 IndAS 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, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the matter in which it is to be disclosed, or that it contains any material misstatement.

For V R Associates
Chartered Accountants
ICAI Firm registration number: 001239C

CA Deepak Gupta
Partner
M No.:538921
UDIN: 25538921BMGRNI5361
Date: August 12, 2025
Place: Noida

Unifinz Capital India Limited
CIN: L17111DL1982PLC013790
5th Floor, Rajlok building, 24, Nehru Place, South Delhi, New Delhi-110019
Statement of Un-audited financial results for the quarter ended June 30,2025

(Rs. In lakhs)

	Particulars	Quarter Ended			Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
1	Income	Reviewed	Audited	Reviewed	Audited
(a)	Revenue from Operations				
	Interest Income	8,298.63	4,538.08	1,500.27	12,135.32
	Total Revenue from Operations	8,298.63	4,538.08	1,500.27	12,135.32
(b)	Other Income	8.77	64.02	0.58	65.67
	Total Income	8,307.40	4,602.10	1,500.85	12,201.00
2	Expenses				
(a)	Finance costs	347.99	192.76	144.45	667.79
(b)	Fees and commission expense	80.48	53.87	48.28	194.83
(c)	Impairment of financial assets	2,660.64	914.67	391.66	2,924.56
(d)	Employee benefit expenses	562.92	485.26	250.95	1,343.40
(e)	Depreciation and amortisation expenses	25.79	52.18	24.19	144.23
(f)	Other expenses	2,391.61	1,978.96	390.06	4,262.73
	Total Expenses	6,069.43	3,677.70	1,249.59	9,537.55
3	Profit before tax (1-2)	2,237.97	924.40	251.25	2,663.45
4	Tax Expense				
(a)	Current Tax	919.28	217.11	12.74	657.80
(b)	Deferred Tax	(362.76)	(30.27)	72.86	(4.12)
(c)	Tax for earlier years	-	0.01	-	4.19
	Total tax expense	556.52	186.85	85.61	657.86
5	Profit after tax (3-4)	1,681.45	737.55	165.65	2,005.58
6	Items that will not be reclassified subsequently to profit or loss				
	(i) Remeasurement of the net defined benefit liability / asset	-	(8.29)	-	(8.29)
	Income tax related to items that will not be reclassified to profit or loss	-	2.09	-	2.09
	(ii) Fair value changes on equity instruments through other comprehensive income- gain/ (loss)	-	-	-	-
	Income tax related to items that will not be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income (net of tax)	-	(6.20)	-	(6.20)
7	Total comprehensive income for the year (5+6)	1,681.45	731.35	165.65	1,999.38
8	Paid up equity share capital (face value of Rs. 10)	885.36	885.36	314.00	885.36
9	Reserves	8,550.60	6,869.14	923.96	6,869.14
10	Earning per share (not annualised)				
	Basic EPS	18.99	17.84	5.28	48.51
	Diluted EPS	18.99	17.84	5.28	48.51

See accompanying note to the financial results

1. The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th August, 2025.
2. The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
3. The Company operates mainly in the business of financing and accordingly there are no separate reportable operating segments as per Ind AS 108- " Operating Segments".
4. Figures pertaining to the previous period have been rearranged/ regrouped, wherever considered necessary, to make them comparable with those of the current period.

For and on behalf of the Board
Unifinz Capital India Limited

Unifinz Capital India Limited
New Delhi

Pawan Kumar Mittal
Director
DIN 00749765

Date : 12.08.2025
Place : New Delhi