



SUDHIR AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

401, Arunachal Building, 19, Barakhamba Road, New Delhi-110001
Tel:01143592522 Mob: 9811021049
Email:sudhircai@yahoo.com

Independent Auditor's Review Report for the Quarter ended 31 December 2025 Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Director of
Capital Finvest Limited.

1. We have reviewed the unaudited financial results of Capital Finvest Limited (the "Company") for the quarter ended December 31, 2025. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The 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 statement 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.
3. 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.
4. 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 52 of the SEBI (Listing Obligation and Discloser Requirements) Regulations, 2015 and SEBI Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion on the Statement is not modified in respect of the above matter.

For Sudhir Agarwal & Associates
Chartered Accountants
FRN: 509930C



Apoorv Agarwal
(Partner)

M. No. 571062

UDIN: 26571062BGILMK5343

Place: New Delhi
Date: 12/02/2026

CAPITAL FINVEST LIMITED

CIN NO. L67120DL1983PLC016575

1002, ARUNACHAL, 19 BARAKHAMBA ROAD, NEW DELHI 110001

Web : www.capfin.in, Email : capital89@yahoo.com, Phone : 01123718585, 23315050

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025

(Rs. In lakh, except per share data)

Particulars	QUARTER ENDED					YEAR ENDED
	Three Months ended 31/12/2025	Previous Three Months ended 30/09/2025	Three Months ended 31/12/2024	Year to date figures for the period ended 31/12/2025	Year to date figures for the period ended 31/12/2024	YEAR ENDED 31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	8.89	32.06	49.02	47.40	83.24	65.60
Other Income	-	-	-	-	-	-
Total Income (A)	8.89	32.06	49.02	47.40	83.24	65.60
Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
Employee Benefits Expense	17.21	15.93	16.90	49.51	42.70	59.73
Finance Costs	-	-	-	-	-	-
Depreciation/Amortisation and Depletion Expense	0.03	0.03	0.03	0.09	0.06	0.09
Other Expenses	2.09	1.75	1.86	6.28	6.67	9.20
Contingent Provision For Standard Assets	-	-	-	-	-	-
Total Expenses (B)	19.33	17.71	18.79	55.88	49.43	69.02
Profit Before Share of Profit/(Loss) of Associates and Joint Ventures, Exceptional Item and Tax (A-B)	(10.44)	14.35	30.23	(8.48)	33.81	(3.42)
Profit Before Exceptional Item and Tax	(10.44)	14.35	30.23	(8.48)	33.81	(3.42)
Exceptional Item	-	-	-	-	-	-
Profit Before Tax	(10.44)	14.35	30.23	(8.48)	33.81	(3.42)
Tax Expenses	-	-	-	-	0.02	-
Current Tax	-	-	-	-	-	0.02
MAT Credit Entitlement	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	0.15
Profit for the Period	(10.44)	14.35	30.23	(8.48)	33.79	(3.55)
Other Comprehensive Income for the period	-	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	(10.44)	14.35	30.23	(8.48)	33.79	(3.55)
Earnings per equity share (Face Value of Rs.10/-)						
(a) Basic	-0.52	0.72	1.51	-0.42	1.69	-0.18
(b) Diluted	-0.52	0.72	1.51	-0.42	1.69	-0.18
Paid up Equity Share Capital, Equity Shares of Rs.10/- each.	200.00	200.00	200.00	200.00	200.00	200.00

NOTES TO THE STATEMENT

- Figures of previous year / quarters have been reclassified or regrouped wherever considered necessary to confirm to the current period's classification.
- Investor complaints for the Quarter Beginning NIL Received NIL Pending NIL.
- The above results are subjected to limited Review by Statutory Auditor's of the Company.
- Depreciation for the year on fixed assets has been provided on the basis of useful lives prescribed in Schedule II of the Companies Act 2013.
- The business activities of the company fall in one segment only; hence segment reporting as per AS-108 is not applicable and all the activities being in India, there is no separate reportable geographical segment.
- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the company at their meeting held on 12th February 2026.
- Provision for tax is made at the year end only.
- The above results have been prepared in accordance with the recognition and measurement principles applicable Indian Accounting Standards ("Ind-AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of Companies Act and in Compliance with Regulation 33 of the listing regulations.

Place: New Delhi
Date : 12-02-2026

By Order of the Board

Rattan Singhania
(Rattan Singhania)
Whole Time Director
DIN : 00147685

