



NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

November 04, 2025

The Secretary

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

The Secretary

The Calcutta Stock Exchange Limited

7, Lyons Range
Kolkata -700 001

Respected Sir/ Madam,

Sub: Integrated Filing (Financial) for the quarter ended September 30, 2025

Pursuant to Regulation 10(1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Para 3 of SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter ended September 30, 2025.

The same will be available on the website of the Company at www.nexomecap.com and also on the websites of BSE Limited and The Calcutta Stock Exchange Limited, viz. www.bseindia.com and www.cse-india.com.

This is for your information and records.

Yours faithfully,

**For Nexome Capital Markets Limited
(Formerly SMIFS Capital Markets Limited)**

(Kishor Shah)
Managing Director
DIN:00170502
Encl. : a/a





NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

<u>ANNEXURE A:</u> Financial Results (Standalone and Consolidated) for the quarter ended September 30, 2025.	Attached
<u>ANNEXURE B:</u> Statement on deviation or variation for proceeds of public issue, rights Issue, preferential issue, qualified institutions placement etc.:	Attached
<u>ANNEXURE C:</u> Format for disclosing outstanding default on loans and debt securities	Attached
<u>ANNEXURE D:</u> Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Attached
<u>ANNEXURE E:</u> Statement on impact of audit qualifications (for audit report with Modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter):	Not Applicable





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**
(Formerly S K AGRAWAL AND CO)
Chartered Accountants
LLPIN – AAV-2926
FRN- 306033E/E300272

Suite Nos. – 606-608
The Chambers, Opp. Gitanjali Stadium
1865, Rajdanga Main Road, Kasba
Kolkata- 700107
Phone: 033-40089902/9903/9904/9905
Website: www.skagrawal.co.in
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Nexome Capital Markets Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Nexome Capital Markets Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nexome Capital Markets Limited (formerly known as SMIFS Capital Markets Limited)** (hereinafter referred to as "the Company") for the quarter ended September 30, 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (hereinafter referred to as "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 Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 provides 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 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 recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 7 of the accompanying statement, which states that the Company has carried out a comprehensive review of its loan and investment portfolio. The Company has recognised an expected credit loss in respect of a loan extended to a party. Further, based on an independent valuer's report received by the Company, a fair valuation loss has been recognised on its investment portfolio.

While the necessary provisions have been recognised in the financial statements in accordance with prudent accounting practices, the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.

Our conclusion is not modified in respect of this matter.

For S K Agrawal and Co Chartered Accountants LLP

Chartered Accountants

Firm's Registration Number- 306033E/E300272

VIVEK

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VIVEK AGARWAL

AGARWAL

Date: 2025.11.04
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Vivek Agarwal

Partner

Membership Number: 301571

UDIN: 25301571BMGEVN1751

Place: Kolkata

Date: November 04, 2025



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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Nexome Capital Markets Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Nexome Capital Markets Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Nexome Capital Markets Limited (formerly known as SMIFS Capital Markets Limited)** (hereinafter referred to as "the Holding Company"), and its subsidiaries (the holding company and its subsidiaries together are hereinafter referred to as "the Group"), for the quarter ended September 30, 2025 and year to date results for the period from April 1, 2025 to September 30, 2025 (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (hereinafter referred to as "the Listing Regulations").
2. This Statement, which is the responsibility of the Holding 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 Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Company", 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued under Regulation 33(8) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities:

Name of the Entity	Relationship
Nexome Capital Markets Limited (Formerly "SMIFS Capital Markets Limited")	Holding Company
Nexome Capital Services Limited (Formerly "SMIFS Capital Services Limited")	Subsidiary of the Holding Company
Nexome Wealth Management Limited	Subsidiary of the Holding Company (with effect from July 22, 2025)

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 8 below, 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 recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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6. We draw attention to Note 7 of the accompanying statement, which states that the Company has carried out a comprehensive review of its loan and investment portfolio. The Company has recognised an expected credit loss in respect of a loan extended to a party. Further, based on an independent valuer's report received by the Company, a fair valuation loss has been recognised on its investment portfolio.

While the necessary provisions have been recognised in the financial statements in accordance with prudent accounting practices, the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.

Our conclusion is not modified in respect of this matter.

7. During the quarter ended on September 30, 2025, the Company has incorporated a wholly owned subsidiary company, Nexome Wealth Management Limited, on July 22, 2025. The new subsidiary company has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory, and project syndication services.
8. We did not review the interim financial information of the subsidiaries included in the Statement, whose interim financial information reflects total assets of 547.58 lakhs as at September 30, 2025 and total revenues of Rs. 3.93 lakhs and Rs. 8.22 lakhs, total net loss after tax of Rs. 33.56 lakhs and Rs. 34.76 lakhs and total comprehensive income of Rs. 20.16 lakhs and total comprehensive loss of Rs 141.61 lakhs, for the quarter ended September 30, 2025 and for the year-to-date period from April 1, 2025 to September 30, 2025 respectively, and net cash inflows of Rs. 23.41 lakhs for the period from April 1, 2025 to September 30, 2025 as considered in the Statement.

This interim financial information has been reviewed by their respective independent auditors whose reports have been furnished to us by the holding company's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion, with respect to our reliance on the work done and the reports of the other auditors, is not modified in respect of the matters stated in paragraph 8 of our report.

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountants

Firm's Registration Number- 306033E/E300272

VIVEK

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VIVEK AGARWAL
Date: 2025.11.04
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AGARWAL

Vivek Agarwal

Partner

Membership Number: 301571

UDIN: 25301571BMGEVO2785

Place: Kolkata

Date: November 04, 2025

NEXOME CAPITAL MARKETS LIMITED
(Formerly SMIFS CAPITAL MARKETS LIMITED)
Regd. Office: "Vaibhav" (4F), 4, Lee Road,

Kolkata - 700 020

CIN No: L74300WB1983PLC036342

Tel No: 033-2290-7400/7401/7402

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2025

(₹ In Lakhs)

Sl. No	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	6 months ended	Previous accounting year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a) Net Sales/Income from Operations	827.85	1,665.65	630.14	2,493.50	2,208.25	3,920.39
	b) Other Income	72.04	78.99	91.11	151.03	276.17	501.43
	Total Income	899.89	1,744.64	721.25	2,644.53	2,484.42	4,421.83
2	Expenditure						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock - in - trade	38.85	213.37	584.24	252.22	2,084.03	3,653.82
	c) (Increase) / decrease in stock in trade	0.00	0.60	-	0.60	-	-
	d) Employee benefits expense	117.62	118.19	78.36	235.81	153.80	324.33
	e) Finance Cost	8.81	6.13	0.69	14.94	0.79	8.45
	f) Depreciation and amortisation expense	29.64	18.87	15.11	48.51	18.90	52.15
	g) Other Expenses	536.95	1,189.62	2.86	1,726.57	54.80	118.72
	Total Expenses	731.87	1,546.78	681.27	2,278.65	2,312.32	4,157.47
3	Profit(+)/Loss(-) for the period before exceptional items and tax (1-2)	168.02	197.86	39.98	365.88	172.10	264.35
4	Exceptional items	-	-	-	-	58.53	58.53
5	Profit(+)/Loss(-) before tax (3-4)	168.02	197.86	39.98	365.88	113.57	205.83
6	Tax Expense						
	- Current	119.81	334.44	13.56	454.25	34.17	44.12
	- Income Tax of Earlier Years	-	-	-	-	-	(0.60)
	- Deferred Tax	(85.22)	(264.53)	0.62	(349.75)	16.71	44.34
7	Net Profit(+)/Loss(-) after tax (5-6)	133.43	127.95	25.80	261.38	62.69	117.96
8	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss						
	Remeasurement of net defined benefit liability	-	-	-	-	-	(8.72)
	Equity instruments through other comprehensive income, net of tax	910.85	(857.51)	2,160.64	53.34	3,024.66	1,912.45
B	(i) Items that will be reclassified to profit or loss						
	Fair value changes on investments	-	-	-	-	-	-
	Total other comprehensive income, net of tax	910.85	(857.51)	2,160.64	53.34	3,024.66	1,903.73
9	Total comprehensive income for the period (7+8)	1,044.28	(729.56)	2,186.44	314.72	3,087.35	2,021.70
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	587.70	587.70	558.50	587.70	558.50	587.70
11	Other Equity						14,888.25
12	Earnings Per Share (EPS) (not annualised)						
	a) Basic EPS (₹)	2.27	2.18	0.46	4.45	1.12	2.07
	b) Diluted EPS (₹)	2.10	2.01	0.46	4.11	1.12	1.99

Sl. No	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	6 months ended	Previous accounting year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Capital Market Operations	39.14	216.02	591.66	255.16	2,099.11	3,685.63
	b) Investment Banking Operations	788.71	1,449.63	38.48	2,238.34	109.14	234.76
	c) Unallocated	72.04	78.99	91.11	151.03	276.17	501.43
	Total	899.89	1,744.64	721.25	2,644.53	2,484.42	4,421.83
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	899.89	1,744.64	721.25	2,644.53	2,484.42	4,421.83
2	Segment Results						
	a) Capital Market Operations	0.29	2.05	7.42	2.34	15.08	31.81
	b) Investment Banking Operations	788.71	1,449.63	38.48	2,238.34	109.14	234.76
	c) Unallocated	72.04	78.99	91.11	151.03	276.17	501.43
	Total	861.04	1,530.67	137.01	2,391.71	400.39	768.00
	Less : i) Interest	8.81	6.13	0.69	14.94	0.79	8.45
	ii) Other un-allocable expenditure net of un-allocable income	684.21	1,326.68	96.33	2,010.89	227.50	495.20
	Total Profit before exceptional items and tax	168.02	197.86	39.98	365.88	172.10	264.35
3	Capital Employed (Segment Assets - Segment Liabilities)	(Refer Note No. 2)					

Notes:

- The above unaudited results for the quarter ended 30th Sept,2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 4th November 2025. The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results.
- Property, plant and equipment used in the Company's operations or liabilities contracted have not been identified with any of the reportable segments, as the property, plant and equipment are used interchangeably between segments. The Company believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of data is not possible.
- Previous period's figures have been re-arranged / re-grouped wherever necessary.
- The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.



- 5 During the Financial Year ending on 31/03/2025, the company has allotted by way of Preferential allotment 2,92,000 Equity Shares of Rs. 10/- at a premium of Rs.54/- to a Non-Promoter and 19,20,000 warrants to a Promoter and Non-Promoters carrying a right to convert each warrant into an Equity Share of Rs. 10/- each at a premium of Rs 54 per share within a period of 18 months from the date of allotment i.e. 25th October,2024.The Equity shares to be issued on conversion of Warrants, shall rank pari-passu with the existing equity shares of the Company
- 6 In the Financial year ending on 31/03/2025, the exceptional item pertains to provision of an old outstanding amount of Rs.58.53 Lacs deposited with City Civil Court-Bombay where there is a remote chance of recovery and the matter is sub judice from a very long time.
- 7 The Company has carried out a comprehensive review of its loans and investments portfolio.The Company has recognised an expected credit loss in respect of a loan extended to a party.Based on a valuation report received, the Company has recognised a fair valuation loss on its investment portfolio during the quarter ending on 30th June, 2025.While the necessary provisions have been recognised in the financial statements in accordance with prudent accounting practices, the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.
- 8 During the quarter ended on September 30, 2025, the Company has incorporated a wholly owned subsidiary company, Nexome Wealth Management Limited, on July 22, 2025. The new subsidiary company has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project syndication services.
- 9 **Statements of Assets & Liabilities**

Particulars	₹ in Lakhs	
	As at 30th September, 2025 Unaudited	As at 31st March, 2025 Audited
ASSETS		
Non-current assets		
a) Property, plant and equipment	536.28	497.88
b) Right to Use Asset	375.22	
c) Financial assets		
i) Investments	12,406.75	11,835.25
ii) Loans	2,446.82	3,859.61
iii) Others financial assets	32.19	6.43
d) Other non-current assets	-	-
	15,797.26	16,199.17
Current assets		
a) Inventories	1.36	1.96
b) Financial assets		
i) Trade receivables	955.46	18.45
ii) Cash and Cash equivalents	89.78	104.17
iii) Other Bank Balances	0.31	0.31
iv) Loans	-	-
v) Other Financial Assets	227.98	0.65
c) Current tax asset (Net)	-	6.28
d) Other current assets	62.79	29.24
	1,337.68	161.06
Total Assets	17,134.94	16,360.23
EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share capital	587.70	587.70
b) Other equity	15,202.97	14,888.25
	15,790.67	15,475.95
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	223.75	213.44
ii) Lease Liability	358.00	-
b) Deferred tax liabilities (Net)	201.69	464.83
	783.44	678.27
Current liabilities		
a) Financial liabilities		
i) Borrowings	98.49	83.88
ii) Trade and other payables		
a) Dues of micro enterprises and small enterprises	-	-
b) Dues of creditors other than micro enterprises and small enterprises	-	-
iii) Other financial liabilities	0.31	0.31
b) Other current liabilities	88.78	59.69
c) Provisions	373.25	62.13
	560.83	206.01
Total Equity and liabilities	17,134.94	16,360.23

Place : Kolkata
Date :04.11.2025



For Nexome Capital Markets Ltd

Kishor Shah
Kishor Shah
Managing Director
DIN - 00170502

NEXOME CAPITAL MARKETS LIMITED

(Formerly SMIFS CAPITAL MARKETS LIMITED)

Regd. Office: "Vaibhav" (4F), 4, Lee Road,
Kolkata - 700 020

CIN NO. L74300WB1983PLC036342

Standalone Statement of Cash Flows for the half year ended 30th September, 2025

(₹ In Lakhs)

Particulars	For the half year ended 30th September, 2025		For the half year ended 30th September, 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit after exceptional items and before Tax		365.88		113.58
Adjustment for				
Depreciation	48.83		18.90	
Expected Credit Losses	1,450.66		-	
(Profit) / Loss on sale of Investments	(46.16)		(6.02)	
Dividend Received on Investment	(1.45)		(0.35)	
(Profit) / Loss on sale of Property, Plant and Equipment	-		(93.19)	
Finance Cost	11.81		0.79	
(Profit)/ loss in fair value of Financial Assets	(5.19)		(14.90)	
Interest on lease liabilities	3.12	1,461.62	-	(94.77)
Operating profit before Working Capital change		1,827.50		18.81
Adjustment for				
Trade Receivables, Advances and Other Assets	(1,134.05)		131.60	
Inventories	0.60		-	
Trade Payables, Other Liabilities and Provisions	35.39	(1,098.06)	163.55	295.15
Cash Generated from Operations		729.44		313.95
Income tax paid (net of refunds)		(143.15)		(22.03)
Net Cash Flow from Operating activity		586.29		291.92
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(80.87)		(200.05)	
Sale of Property, Plant and Equipment	-		133.90	
Purchase of Investments	(3,701.48)		(574.85)	
Sale of Investments	3,174.61		223.86	
Dividend Received on Investment	1.45		0.35	
Net Cash flow from Investing Activities		(606.29)		(416.78)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest paid	(11.81)		(0.79)	
Principal Paid on Lease Liabilities	(7.49)		-	
Proceeds from Borrowings	24.92		172.23	
Net cash used in Financing Activities		5.62		171.44
Net increase in Cash & Cash Equivalents		(14.38)		46.58
Opening Balance of Cash & Cash Equivalents		104.48		203.99
Closing Balance of Cash & Cash Equivalents		90.10		250.57

PLACE: KOLKATA
DATED: 4TH NOVEMBER 2025



For Nexome Capital Markets Limited

Kishor Shah

Kishor Shah
Managing Director
(DIN No. 00170502)

NEXOME CAPITAL MARKETS LIMITED
(Formerly SMIFS CAPITAL MARKETS LIMITED)

Regd. Office: "Vaibhav" (4F), 4, Lee Road,
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CIN No: L74300WB1983PLC036342

Tel No: 033-2290-7400/7401/7402

E Mail ID: smifcap@gmail.com, Website: www.nexomecap.com

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED
30TH SEPT, 2025**

(₹ In Lakhs)

SI. No	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	6 months ended	Previous accounting year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a) Net Sales/Income from Operations	851.78	1,669.94	633.82	2,501.72	2,215.87	3,939.53
	b) Other Income	72.05	78.99	91.12	151.04	151.04	501.49
	Total Income	903.83	1,748.93	724.94	2,652.76	2,492.04	4,441.02
2	Expenditure						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock - in - trade	38.85	213.37	584.24	252.22	2,084.03	3,653.82
	c) (Increase) / decrease in stock in trade	0.00	0.60	-	0.60	-	-
	d) Employee benefits expense	120.98	121.94	81.42	242.92	159.95	339.11
	e) Finance Cost	8.86	6.19	0.78	15.05	0.98	8.79
	f) Depreciation and amortisation expense	29.95	19.25	15.61	49.20	19.91	54.17
	g) Other Expenses	570.76	1,190.99	3.93	1,761.75	56.85	122.43
	Total Expenses	769.40	1,552.34	685.98	2,321.74	2,321.72	4,178.32
3	Profit(+)/Loss(-) for the period before exceptional items and tax (1-2)	134.43	196.59	38.96	331.02	170.32	262.70
4	Exceptional items	-	-	-	-	58.53	58.53
5	Profit(+)/Loss(-) before tax (3-4)	134.43	196.59	38.96	331.02	111.79	204.17
6	Tax Expense - Current	119.81	334.44	13.56	454.25	34.17	44.12
	- Income Tax of Earlier Years	-	-	-	-	-	(0.60)
	- Deferred Tax	(85.24)	(264.60)	0.51	(349.85)	16.55	44.00
7	Net Profit(+)/Loss(-) after tax (5-6)	99.86	126.75	24.89	226.62	61.07	116.65
8	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss						
	Remeasurement of net defined benefit liability	-	-	-	-	-	(9.01)
	Equity instruments through other comprehensive income, net of tax	964.57	(1,018.09)	2,156.71	(53.52)	3,021.07	1,917.65
B	(ii) Items that will be reclassified to profit or loss						
	Fair value changes on investments	-	-	-	-	-	-
	Total other comprehensive income, net of tax	964.57	(1,018.09)	2,156.71	(53.52)	3,021.07	1,908.64
9	Total comprehensive income for the period (7+8)	1,064.43	(891.34)	2,181.60	173.10	3,082.14	2,025.29
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	587.70	587.70	558.50	587.70	558.50	587.70
11	Other Equity	-	-	-	-	-	14,796.27
12	Earnings Per Share (EPS) (not annualised)						
	a) Basic EPS (₹)	1.70	2.16	0.45	3.86	1.09	2.04
	b) Diluted EPS (₹)	1.57	1.99	0.45	3.56	1.09	1.97

SI. No	Particulars	3 months ended	Previous 3 months ended	Corresponding 3 months ended in the previous year	6 months ended	6 months ended	Previous accounting year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Capital Market Operations	39.14	216.02	591.66	255.16	2,099.11	3,685.63
	b) Investment Banking Operations	792.64	1,453.92	42.16	2,246.56	116.76	253.90
	c) Unallocated	72.05	78.99	91.12	151.04	276.17	501.49
	Total	903.83	1,748.93	724.94	2,652.76	2,492.04	4,441.02
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income from Operations	903.83	1,748.93	724.94	2,652.76	2,492.04	4,441.02
2	Segment Results						
	a) Capital Market Operations	0.29	2.05	7.42	2.34	15.08	31.81
	b) Investment Banking Operations	792.64	1,453.92	42.16	2,246.56	116.76	253.90
	c) Unallocated	72.05	78.99	91.12	151.04	276.17	501.49
	Total	864.98	1,534.97	140.70	2,399.94	408.01	787.20
	Less : i) Interest	8.86	6.19	0.78	15.05	0.98	8.79
	ii) Other un-allocable expenditure net of un-allocable income	721.69	1,332.18	100.96	2,053.87	236.71	515.71
	Total Profit before exceptional items and tax	134.43	196.59	38.96	331.02	170.32	262.70
3	Capital Employed (Segment Assets - Segment Liabilities)						

Notes :

- The above unaudited results for the quarter ended 30th Sept,2025 have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 4th November 2025. The Statutory Auditors of the Company have carried out a Limited Review of the above unaudited financial results.
- Property, plant and equipment used in the Company's operations or liabilities contracted have not been identified with any of the reportable segments, as the property, plant and equipment are used interchangeably between segments. The Company believes that it is currently not practicable to provide segment disclosures relating to total assets and liabilities since a meaningful segregation of data is not possible
- Previous period's figures have been re-arranged / re-grouped wherever necessary.
- The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.



- 5 During the Financial Year ending on 31/03/2025, the company has allotted by way of Preferential allotment 2,92,000 Equity Shares of Rs. 10/- at a premium of Rs.54/- to a Non-Promoter and 19,20,000 warrants to a Promoter and Non-Promoters carrying a right to convert each warrant into an Equity Share of Rs. 10/- each at a premium of Rs 54 per share within a period of 18 months from the date of allotment i.e. 25th October,2024. The Equity shares to be issued on conversion of Warrants, shall rank pari-passu with the existing equity shares of the Company.
- 6 In the Financial year ending on 31/03/2025, the exceptional item pertains to provision of an old outstanding amount of Rs.58.53 Lacs deposited with City Civil Court-Bombay where there is a remote chance of recovery and the matter is sub judice from a very long time.
- 7 The Company has carried out a comprehensive review of its loans and investments portfolio. The Company has recognised an expected credit loss in respect of a loan extended to a party. Based on a valuation report received, the Company has recognised a fair valuation loss on its investment portfolio during the quarter ending on 30th June, 2025. While the necessary provisions have been recognised in the financial statements in accordance with prudent accounting practices, the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.
- 8 During the quarter ended on September 30, 2025, the Company has incorporated a wholly owned subsidiary company, Nexome Wealth Management Limited, on July 22, 2025. The new subsidiary company has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project syndication services.
- 9 **Statements of Assets & Liabilities**

₹ in Lakhs

Particulars	As at 30th September, 2025	As at 31 March, 2025 Audited
	Unaudited	
ASSETS		
Non-current assets		
a) Property, plant and equipment	540.00	502.29
b) Right to Use Asset	375.22	
c) Financial assets		
i) Investments	11,935.41	11,641.45
ii) Loans	2,446.82	3,859.61
iii) Others financial assets	32.77	7.01
d) Deferred tax assets (Net)	-	-
	15,330.22	16,010.36
Current assets		
a) Inventories	1.36	1.96
b) Financial assets		
i) Trade receivables	962.56	28.26
ii) Cash and Cash equivalents	118.33	109.31
iii) Other Bank Balances	0.31	0.31
iv) Loans	-	-
v) Others Financial Assets	394.20	69.45
c) Current tax asset (Net)	2.27	8.12
d) Other current assets	68.68	35.22
	1,547.71	252.63
Total Assets	16,877.93	16,262.99
EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share capital	587.70	587.70
b) Other equity	14,969.38	14,796.27
	15,557.08	15,383.97
LIABILITIES		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	223.91	214.55
ii) Lease Liability	358.00	-
b) Deferred tax liabilities (Net)	174.56	453.57
c) Other non-current liabilities	0.09	-
	756.56	668.12
Current liabilities		
a) Financial liabilities		
i) Borrowings	100.34	85.65
ii) Trade and other payables		
a) Dues of micro enterprises and small enterprises		-
b) Dues of creditors other than micro enterprises and small enterprises	-	-
iii) Other financial liabilities	0.31	0.31
b) Other current liabilities	89.18	61.73
c) Provisions	374.46	63.21
	564.29	210.90
Total Equity and liabilities	16,877.93	16,262.99

Place : Kolkata
Date : 04.11.2025



For Nexome Capital Markets Ltd

Kishor Shah

Kishor Shah
Managing Director
DIN - 00170502

NEXOME CAPITAL MARKETS LIMITED

(Formerly SMIFS CAPITAL MARKETS LIMITED)

Regd. Office: "Vaibhav" (4F), 4, Lee Road,
Kolkata - 700 020

CIN NO. L74300WB1983PLC036342

Consolidated Statement of Cash Flows for the half year ended 30th September, 2025

(₹ In Lakhs)

Particulars	For the half year ended 30th September, 2025		For the half year ended 30th September, 2024	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit after exceptional items and before Tax		331.02		111.79
Adjustment for				
Depreciation	49.53		19.91	
Expected Credit Losses	1,450.66		-	
(Profit) / Loss on sale of Investments	(16.26)		(6.02)	
Dividend Received on Investment	(1.46)		(0.36)	
(Profit) / Loss on sale of Property, Plant and Equipment	-		(93.19)	
Finance Cost	11.93		0.98	
(Profit)/ loss in fair value of Financial Assets	(5.19)		(14.90)	
Interest on lease liabilities	3.12	1,492.33	(160.27)	(253.85)
Operating profit before Working Capital change		1,823.35		(142.06)
Adjustment for				
Trade Receivables, Advances and Other Assets	(1,231.12)		136.50	
Inventories	0.60		-	
Trade Payables, Other Liabilities and Provisions	36.42	(1,194.10)	162.65	299.15
Cash Generated from Operations		629.25		157.09
Income tax paid (net of refunds)		(143.57)		(22.41)
Net Cash Flow from Operating activity		485.68		134.68
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment	(80.87)		(200.05)	
Sale of Property, Plant and Equipment	-		133.90	
Purchase of Investments	(3,701.48)		(574.85)	
Sale of Investments	3,274.61		223.86	
Dividend Received on Investment	1.46		0.36	
Net Cash flow from Investing Activities		(506.28)		(416.77)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest paid	(11.93)		159.29	
Principal Paid on Lease Liabilities	(7.49)		-	
Proceeds from issue of Share Capital	25.00			
Proceeds from Borrowings	24.05		171.44	
Net cash used in Financing Activities		29.63		330.73
Net increase in Cash & Cash Equivalents		9.03		48.64
Opening Balance of Cash & Cash Equivalents		109.62		209.94
Closing Balance of Cash & Cash Equivalents		118.65		258.58

PLACE: KOLKATA
DATED: 4TH NOVEMBER 2025



For Nexome Capital Markets Limited

Kishor Shah

Kishor Shah
Managing Director
(DIN No. 00170502)



NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

ANNEXURE B

I. Preferential issue:

Name of the listed entity / issuer	Nexome Capital Markets Limited (Formerly SMIFS Capital markets Limited)
ISIN	INE641A01013/ INE641A13018
Mode of fund raising	Preferential Issue of Equity Shares and Equity Convertible Warrants
Date of Raising Funds	25 th October, 2024 (Being Date of allotment of securities)
Amount Raised	Rs. 4.94 Crores (The total preferential issue was of 2,92,000 Equity Shares and 19,20,000 Equity Convertible Warrants of Rs. 64/- each for a total consideration of Rs. 14.157 Crores. As per the terms of the preferential issue, the company has received 25% of the total consideration i.e. 4.94 Crores at a rate of Rs. 16/- per warrant at the time of allotment. The warrant holder has the option to convert these warrants anytime on or before 18 Months from the date of allotment by paying the remaining consideration)
Report Filed for Quarter Ended	September 30, 2025
Monitoring Agency	Not Applicable ("NA")
Is there a Deviation / Variation in use funds raised of	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Everything is in order.
Comments of the auditors, if any	Not Applicable





NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

Original Object	Modified Object, if any	Original Allocation (Rs. In Crores) *	Modified Allocation if any	Funds Utilized	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
Investment in Shares & Securities including investing in special situations, long term and short term investing, tactical and opportunistic investments, debt funds.	-	4.6720	NA	4.6720	NIL	-
Capital requirement for the purpose of repayment or part prepayment of borrowings of the Company	-	0	NA	0	NIL	-
Working capital requirements	-	0.2688	NA	0.2688	NIL	-

**As on September, 2025, the funds remain unutilized and have been kept earmarked for its purpose*

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.





NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

ANNEXURE C:

FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	3.22
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	3.22

For Nexome Capital Markets Limited
(Formerly SMIFS Capital Markets Limited)

(Kishor Shah)
Managing Director
DIN:00170502



