



# NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

May 25, 2026

**The Secretary**  
**BSE Limited**  
**Phiroze Jeejeebhoy Towers**  
**Dalal Street**  
**Mumbai 400 001**

Respected Sir/ Madam,

**Sub: Integrated Filing (Financial) for the quarter ended March 31, 2026**

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 March 31, 2026.

The same will be available on the website of the Company at [www.nexomecap.com](http://www.nexomecap.com) and also on the website of BSE Limited, viz. [www.bseindia.com](http://www.bseindia.com)

This is for your information and records.

Yours faithfully,

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



**(Sanjana Gupta)**  
**Company Secretary-cum-Compliance Officer**

Encl: a/a



# NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

<b>ANNEXURE A:</b> Financial Results (Standalone and Consolidated) for the quarter and nine months ended March 31, 2026.	Attached
<b>ANNEXURE B:</b> Statement on deviation or variation for proceeds of <del>public issue, rights Issue, preferential issue, qualified institutions placement etc.:-</del>	Attached
<b>ANNEXURE C:</b> Format for disclosing outstanding default on loans and debt securities	Attached
<b>ANNEXURE D:</b> Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Attached
<b>ANNEXURE E:</b> 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):	Attached





**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  
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**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the NEXOME Capital Markets Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To,  
The Board of Directors  
NEXOME Capital Markets Limited**

**Opinion**

We have audited the accompanying Statement of Standalone Financial Results of NEXOME Capital Markets Limited ("the Company"), for the quarter and year ended 31st March, 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 (hereinafter referred to as "the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the financial results:

- a) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive Loss and other financial information of the Company for the quarter and year ended 31st March, 2026.

**Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing (hereinafter referred to as "SAs") specified under Section 143(10) of the Companies Act, 2013, as amended (hereinafter referred to as the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (hereinafter referred to as the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.





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### **Responsibility of Management and Those Charged with Governance.**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive Loss of the Company and other financial information, in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Emphasis of Matter

1. We draw attention to **Note No. 4** of the accompanying statement which states that the company has completed a rights issue of 29,38,500 fully paid-up equity shares of Rs. 10 each for cash at a price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. The right issue proceeds aggregating Rs. 2,203.875 lakhs have been fully received and equity shares were allotted on 24th March, 2026.
2. We draw attention to **Note No. 5** of the accompanying statement which states that the company had allotted during the previous year ended March 31, 2025 by way of preferential allotment of 19,20,000 warrants to a Promoter and Non-Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards minimum 25% of the total consideration of the Equity Convertible Warrants as on 31st March, 2025.





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Subsequent to the reporting date i.e. 31st March,2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.

3. We draw attention to **Note No. 6** which pertains to a provision amounting to Rs. 58.53 lacs deposited with City Civil Court-Bombay, based on management assessment and legal advice obtained, recovery of the amount remains uncertain and accordingly the Company continues to carry the said provision.
4. We draw attention to **Note No. 7** of the accompanying statement which states the company has carried out a comprehensive review of its loan and investment portfolio.  
During the quarter and year ended on 31st March,2026, as a measure of prudence the Company has recognised an ad-hoc provision @ 6%, amounting to Rs. 194.26 lakhs on the outstanding balance of Loans and Advances.

Further, based on an independent valuer's report received by the Company, a fair valuation loss has been recognised 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.

5. We draw attention to **Note No. 8** of the accompanying statement which states the company has incorporated a wholly owned subsidiary, Nexome Wealth Management Limited on July 22, 2025. The new subsidiary has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project finance syndication services.
6. We draw attention to **Note No. 10** of the accompanying statement which states that the company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The Calcutta Stock Exchange Limited on January 09, 2026. Hence the company is no more listed on the Calcutta Stock Exchange Limited.

Our opinion is not modified in respect of the above matters.





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**Other Matters**

The statement includes the results for the quarter ending 31st March 2026 being the balancing figure between audited figures in respect to the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

For **S K Agrawal and Co Chartered Accountants LLP**

Chartered Accountants

Firm's Registration No.- 306033E/E300272

**Vivek Agarwal**

Partner

Membership Number: 301571

UDIN: **26301571NBTHRO9125**

Place: Kolkata

Date: 25<sup>th</sup> May, 2026



**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

E Mail ID: ncm1@nexomegroup.com, Website: www.nexomecap.com

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

(₹ In Lakhs)

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Previous accounting year ended
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	a) Net Sales/Income from Operations	2,190.42	110.93	978.17	4,794.84	3,920.39
	b) Other Income	78.80	61.91	137.49	291.75	501.43
	<b>Total Income</b>	<b>2,269.22</b>	<b>172.84</b>	<b>1,115.66</b>	<b>5,086.59</b>	<b>4,421.82</b>
2	Expenditure					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock - in - trade	41.86	23.50	916.64	317.58	3,653.82
	c) (Increase) / decrease in stock in trade	0.38	-	-	0.98	-
	d) Employee benefits expense	127.75	123.15	88.96	486.71	324.33
	e) Finance Cost	14.64	15.48	4.41	45.47	8.45
	f) Depreciation and amortisation expense	70.03	63.79	17.29	183.69	52.15
	g) Other Expenses	494.65	70.96	32.06	2,290.42	118.72
	<b>Total Expenses</b>	<b>749.31</b>	<b>296.88</b>	<b>1,059.36</b>	<b>3,324.85</b>	<b>4,157.47</b>
3	Profit(+)/Loss(-) for the period before exceptional items and tax (1-2)	<b>1,519.91</b>	<b>(124.04)</b>	<b>56.30</b>	<b>1,761.74</b>	<b>264.35</b>
4	Exceptional items	194.26	-	-	194.26	58.53
5	Profit(+)/Loss(-) before tax (3-4)	<b>1,325.65</b>	<b>(124.04)</b>	<b>56.30</b>	<b>1,567.48</b>	<b>205.82</b>
6	Tax Expense - Current	61.53	(22.25)	(3.42)	493.53	44.12
	- Income Tax of Earlier Years	-	-	(0.44)	-	(0.60)
	- Deferred Tax	271.96	(5.38)	30.72	(83.17)	44.34
7	Net Profit(+)/Loss(-) after tax (5-6)	<b>992.16</b>	<b>(96.41)</b>	<b>29.44</b>	<b>1,157.12</b>	<b>117.96</b>
8	Other Comprehensive Income					
A	(i) Items that will not be reclassified to profit or loss					
	Remeasurement of net defined benefit liability	(3.42)	-	(8.72)	(3.42)	(8.72)
	Equity instruments through other comprehensive income, net of tax	(1,097.02)	(297.20)	(1,452.90)	(1,340.88)	1,912.45
B	(ii) Items that will be reclassified to profit or loss					
	Fair value changes on investments	-	-	-	-	-
	Total other comprehensive income, net of tax	<b>(1,100.44)</b>	<b>(297.20)</b>	<b>(1,461.62)</b>	<b>(1,344.30)</b>	<b>1,903.73</b>
9	Total comprehensive income for the period (7+8)	<b>(108.28)</b>	<b>(393.61)</b>	<b>(1,432.18)</b>	<b>(187.18)</b>	<b>2,021.69</b>
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	881.55	587.70	587.70	881.55	587.70
11	Other Equity				16,611.10	14,888.25
12	Earnings Per Share (EPS) (not annualised)					
	a) Basic EPS (₹)	16.16	(1.64)	0.50	19.48	2.07
	b) Diluted EPS (₹)	14.99	(1.52)	0.46	18.02	1.99

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Previous accounting year ended
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
	a) Capital Market Operations	42.19	23.68	924.14	321.03	3,685.63
	b) Investment Banking Operations	2,148.23	87.25	54.03	4,473.81	234.76
	c) Unallocated	78.80	61.91	137.49	291.75	501.43
	Total	2,269.22	172.84	1,115.66	5,086.59	4,421.82
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales / Income from Operations	2,269.22	172.84	1,115.66	5,086.59	4,421.82
2	Segment Results Profit / (Loss) before tax & interest from each segment					
	a) Capital Market Operations	(0.05)	0.18	7.50	2.47	31.81
	b) Investment Banking Operations	2,148.23	87.25	54.03	4,473.81	234.76
	c) Unallocated	78.80	61.91	137.49	291.75	501.43
	Total	2,226.98	149.34	199.02	4,768.03	768.00
	Less: i) Interest	14.64	15.48	4.41	45.47	8.45
	ii) Other un-allocable expenditure net of un-allocable income	692.43	257.90	138.31	2,960.82	495.20
	Total Profit before Tax and exceptional Items	1,519.91	(124.04)	56.30	1,761.74	264.35
3	Capital Employed (Segment Assets - Segment Liabilities)	(Refer Note No. 2)				



**Notes :**

- 1 The above financial results for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026. The statutory auditors have carried out audit of above results.
- 2 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. Segment assets and segment liabilities have not been identified to any of the reportable segments, since the assets are used interchangeably between segments and the liabilities are contracted at the entity level. Accordingly, no disclosure relating to segment assets and liabilities has been presented.
- 3 The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published year-to-date figures upto the third quarter ended December 31, 2025.
- 4 During the quarter ended 31st March 2026, the Company successfully completed a rights issue of 29,36,500 fully paid up Equity Shares of face value of Rs. 10 each for cash at a price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. These equity shares were allotted on 24th March 2026.
- 5 The company had allotted by way of Preferential Allotment 2,92,000 Equity Shares of Rs 10/- each at a premium of Rs 54/- each to a Non-Promoter and 19,20,000 Equity Convertible Warrants to a Promoter and Non-Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards 25% of the total consideration of the Equity Convertible Warrants as on 31st March, 2025. Subsequent to the reporting date i.e. 31st March, 2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.
- 6 Exceptional item for the year ended 31.03.2025 pertains to provision of an old outstanding amount of Rs.58.53 Lacs deposited with City Civil Court-Bombay where there is 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. During the quarter and year ended on 31st March, 2026, as a measure of prudence, the Company has made an ad hoc provision @ 6% amounting to Rs.194.26 lakhs on the outstanding balances of Loans and Advances as on 31.03.2026. The Company has also written off a loan amount of Rs 1303.98 lakhs as bad debt, which was provided in earlier quarters, based on an arbitration order dated 25th March 2026. Further the Company, based on a valuation report received, has recognised a fair valuation loss on its investment portfolio during the quarter ending on 30th June, 2025. The Company has recognised the above provisions in the financial statements in accordance with prudent accounting practices and 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 finance syndication services.
- 9 The Government of India has notified the four Labour Codes, namely the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020, which are intended to subsume and replace various existing labour laws. While the Acts have been notified, the detailed rules, procedures, and state-specific implementations under the aforesaid Labour Codes are yet to be notified and/or made effective. In view of the same, the Company has evaluated the potential impact of the Labour Codes on its financial statements, including implications on employee-related costs, social security contributions, gratuity, provident fund, and other employee benefit obligations and there is no major impact of the same on the Company.
- 10 The Company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The Calcutta Stock Exchange Limited vide its letter No. Ref. No. CSE/LD/DL/ 17072/2026, dated January 09, 2026. Hence the company is no more listed on the Calcutta Stock Exchange Limited.
- 11 The Board of Directors has recommended a dividend of Rs. 1.50/- per fully paid up equity share of Rs. 10 each for the financial year ended March 31, 2026, subject to approval of shareholders at the ensuing Annual General Meeting.
- 12 Previous period's figures have been re-arranged / re-grouped wherever necessary.



STANDALONE STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

Particulars	As at 31 March, 2026 Audited	As at 31 March, 2025 Audited
<b>ASSETS</b>		
Non-current assets		
a) Property, plant and equipment	951.93	497.88
b) Financial assets		
i) Investments	12,751.93	11,835.25
ii) Loans	3,043.37	3,859.61
iii) Other financial assets	52.03	6.43
c) Other non-current assets	-	-
	<b>16,799.26</b>	<b>16,199.17</b>
Current assets		
a) Inventories	-	1.96
b) Financial assets		
i) Trade receivables	981.84	18.45
ii) Cash and Cash equivalents	658.88	104.17
iii) Other Bank Balances	-	0.31
iv) Loans	-	-
v) Other financial assets	16.82	0.65
c) Current tax asset (Net)	22.54	6.28
d) Other current assets	105.76	29.24
	<b>1,785.84</b>	<b>161.06</b>
<b>Total Assets</b>	<b>18,585.10</b>	<b>16,360.23</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share capital	881.55	587.70
b) Other equity	16,611.10	14,888.25
	<b>17,492.65</b>	<b>15,475.95</b>
<b>LIABILITIES</b>		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	234.81	213.44
ii) Lease Liability	276.61	-
b) Deferred tax liabilities (Net)	208.01	464.83
	<b>719.43</b>	<b>678.27</b>
Current liabilities		
a) Financial liabilities		
i) Borrowings	118.21	83.88
ii) Lease Liability	55.78	-
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
b) Other current liabilities	124.86	59.69
c) Provisions	74.17	62.13
	<b>373.02</b>	<b>206.01</b>
<b>Total Equity and liabilities</b>	<b>18,585.10</b>	<b>16,360.23</b>

Place : Kolkata  
Date : 25.05.2026



For Nexome Capital Markets Limited

*Kishor Shah*  
Kishor Shah  
Managing Director  
(DIN No. 00170502)

# NEXOME CAPITAL MARKETS LIMITED

(Formerly SMIFS CAPITAL MARKETS LIMITED)

CIN NO. L74300WB1983PLC036342

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March, 2026

(₹ In Lakhs)

	31st March, 2026		31st March, 2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit after exceptional items and before Tax		1,567.48		205.82
<b>Adjustment for</b>				
Depreciation	183.69		52.15	
(Profit) / Loss on sale of Investments	(55.24)		(12.84)	
Dividend on Investment	(1.82)		(2.47)	
(Profit) / Loss on sale of Fixed Assets	(6.61)		(94.05)	
Interest On Leased Liability	20.98		-	
Financial Cost	24.49		8.45	
Revaluation in Financial Assets	(13.70)		(21.49)	
Expected Credit Loss	146.68		-	
Provision	194.26		58.53	
Rent Paid under Lease Liabilities	(52.46)		-	
Transaction cost of Right Issue	22.42		-	
		462.69		(11.72)
<i>Operating profit before Working Capital change</i>		2,030.17		194.10
<b>Adjustment for</b>				
Trade & Other Receivables	(482.49)		(397.73)	
Inventories	0.98		-	
Trade and Other Payables	76.90		7.24	
		(404.61)		(390.49)
<i>Cash Generated from Operations</i>		1,625.56		(196.39)
Direct Tax paid	(509.78)		(80.30)	
		(509.78)		(80.30)
<i>Net Cash Flow from Operating activity</i>		1,115.78		(256.69)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets	(259.26)		(403.34)	
Sale of Fixed Assets	9.71		135.17	
Purchase of Investments	(7,356.50)		(1,966.98)	
Sale of Investments	4,830.19		1,641.71	
Dividend on Investment	1.82		2.47	
<i>Net Cash flow from Investing Activities</i>		(2,774.04)		(620.97)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Interest paid	(24.49)		(8.45)	
Transaction cost of Right Issue	(22.42)		-	
Proceeds from borrowings	55.69		292.52	
Proceeds from Right Issue on Equity Share	2,203.88		-	
Proceeds from Preferential issue of Equity Share	-		186.88	
Proceeds from issue of Equity Convertable warrants	-		307.20	
<i>Net cash used in Financing Activities</i>		2,212.66		778.15
<i>Net increase in Cash &amp; Cash Equivalents</i>		554.40		(99.51)
Opening Balance of Cash & Cash Equivalents		104.48		203.99
Closing Balance of Cash & Cash Equivalents		658.88		104.48
<b>Components of Cash and Cash Equivalents</b>				
Cash on Hand		0.78		3.16
Balances with Banks		658.10		101.32
<b>Total Cash and Cash Equivalents</b>		658.88		104.48



For Nexome Capital Markets Limited

*Kishor Shah*  
Kishor Shah  
Managing Director  
(DIN No.00170502)

PLACE: KOLKATA  
DATED: 25th May 2026



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**Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the NEXOME Capital Markets Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors  
NEXOME Capital Markets Limited**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of **Nexome Capital Markets Limited** ("the Company"), for the quarter and year ended 31st March, 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 ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditor on separate audited financial statements of the subsidiary, these Consolidated Financial Statements:

- a) Includes the results of the Holding Company and its two subsidiaries listed in Annexure 1.
- b) Is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- c) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the net profit and total comprehensive Loss and other financial information of the Company for the quarter and year ended 31st March, 2026.

**Basis for Opinion**

We have conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibility of Management and Those Charged with Governance for the Consolidated Financial Results**

The Statement has been prepared on the basis of the audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the





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Statement that give a true and fair view of the net profit and other comprehensive Loss and other financial information of the Group, and the statement of assets and liabilities and the statement of cash flow in

accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### **Emphasis of Matter**

1. We draw attention to **Note No. 4** of the accompanying statement which states that the company has completed a rights issue of 29,38,500 fully paid-up equity shares of Rs. 10 each for cash at a





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price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. The rights issue proceeds aggregating Rs. 2,203.875 lakhs have been fully received and equity shares were allotted on 24th March,2026.

- We draw attention to **Note No. 5** of the accompanying statement which states that the company had allotted during the previous year ended March 31, 2025 by way of preferential allotment of 19,20,000 warrants to a Promoter and Non- Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards minimum 25% of the total consideration of the Equity Convertible Warrants as on 31st March,2025.

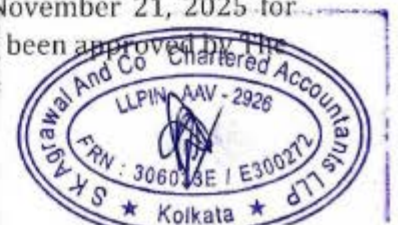
Subsequent to the reporting date i.e. 31st March,2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.

- We draw attention to **Note No. 6** which pertains to a provision amounting to Rs 58.53 lacs deposited with City Civil Court-Bombay, Based on management assessment and legal advice obtained, recovery of the amount remains uncertain and accordingly the Company continues to carry the said provision.
- We draw attention to **Note No. 7** of the accompanying statement which states the company has carried out a comprehensive review of its loan and investment portfolio. During the quarter and year ended on 31st March,2026, as a measure of prudence the Company has Recognised an ad-hoc provision @ 6% amounting to Rs. 194.26 Lakhs on balance Outstanding of loans and Advances.

Further, based on an independent valuer's report received by the Company, a fair valuation loss has been recognised 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.

- We draw attention to **Note No. 8** of the accompanying statement which states the company has incorporated a wholly owned subsidiary, Nexome Wealth Management Limited on July 22, 2025. The new subsidiary has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project finance syndication services.
- We draw attention to **Note No. 10** of the accompanying statement which states that the company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The





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Calcutta Stock Exchange Limited on January 09, 2026. Hence, the company is no more listed on The Calcutta Stock Exchange Limited.

Our opinion is not modified in respect of the above matters.

**Other Matters**

The accompanying Statement includes the audited financial statements and other financial information, in respect of two of its subsidiaries, whose financial results/statements include total assets of Rs 496.84 lakhs as at March 31, 2026, total revenue of Rs 1.01 Lakhs and Rs 9.99 lakhs, total net loss after tax of Rs 47.47 lakhs and Rs 85.84 lakhs, total comprehensive loss of Rs. 45.10 lakhs and Rs 190.52 lakhs for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 18.45 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.

The Independent auditor's report on the financial results of these entities have been furnished to us by the Management and our opinion 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 reports of such auditors and the procedures performed by us as stated in the paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by Management.

The statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For S K Agrawal and Co Chartered Accountants LLP  
Chartered Accountants  
Firm's Registration No.- 306033E/E300272

**Vivek Agarwal**  
Partner  
Membership Number: 301571  
UDIN: 26301571NKCSVX4495



Place: Kolkata  
Date: 25<sup>th</sup> May, 2026



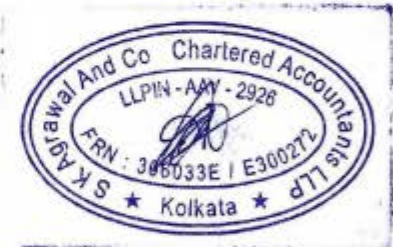
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**Annexure 1 to Auditor's Report**

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



**NEXOME CAPITAL MARKETS LIMITED**  
(Formerly SMIFS CAPITAL MARKETS LIMITED)

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

CIN No: L74300WB1983PLC036542

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

E Mail ID: ncml@nexomegroup.com, Website: www.nexomecap.com

**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026**

(₹ in Lakhs)

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Previous accounting year ended
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	a) Net Sales/Income from Operations	2,191.26	111.67	985.94	4,804.65	3,939.53
	b) Other Income	78.98	61.92	137.54	291.94	501.49
	<b>Total Income</b>	<b>2,270.24</b>	<b>173.59</b>	<b>1,123.48</b>	<b>5,096.59</b>	<b>4,441.02</b>
2	Expenditure					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock - in - trade	41.86	23.50	916.64	317.58	3,653.82
	c) (Increase) / decrease in stock in trade	0.38	-	-	0.98	-
	d) Employee benefits expense	131.09	126.14	94.15	500.15	339.11
	e) Finance Cost	14.67	15.52	4.49	45.66	8.79
	f) Depreciation and amortisation expense	70.38	64.14	17.79	185.07	54.17
	g) Other Expenses	539.26	72.04	32.91	2,371.29	122.43
	<b>Total Expenses</b>	<b>797.64</b>	<b>301.34</b>	<b>1,065.98</b>	<b>3,420.73</b>	<b>4,178.32</b>
3	Profit(+)/Loss(-) for the period before exceptional items and tax (1-2)	<b>1,472.59</b>	<b>(127.75)</b>	<b>57.50</b>	<b>1,675.86</b>	<b>262.70</b>
4	Exceptional items	194.26	-	-	194.26	58.53
5	Profit(+)/Loss(-) before tax (3-4)	<b>1,278.34</b>	<b>(127.75)</b>	<b>57.50</b>	<b>1,481.60</b>	<b>204.17</b>
6	Tax Expense					
	- Current	61.53	(22.25)	(3.42)	493.53	44.12
	- Income Tax of Earlier Years	-	-	(0.44)	-	(0.60)
	- Deferred Tax	272.11	(5.48)	30.62	(83.22)	44.00
7	Net Profit(+)/Loss(-) after tax (5-6)	<b>944.70</b>	<b>(100.02)</b>	<b>30.74</b>	<b>1,071.29</b>	<b>116.65</b>
8	Other Comprehensive Income					
A	(i) Items that will not be reclassified to profit or loss					
	Remeasurement of net defined benefit liability	(3.21)	(0.21)	(9.01)	(3.21)	(9.01)
	Equity instruments through other comprehensive income, net of tax	(1,094.86)	(297.20)	(1,453.58)	(1,445.78)	1,917.65
B	(ii) Items that will be reclassified to profit or loss					
	Fair value changes on investments	-	-	-	-	-
	<b>Total other comprehensive income, net of tax</b>	<b>(1,098.07)</b>	<b>(297.41)</b>	<b>(1,462.59)</b>	<b>(1,448.99)</b>	<b>1,908.64</b>
9	Total comprehensive income for the period (7+8)	<b>(153.37)</b>	<b>(397.43)</b>	<b>(1,431.85)</b>	<b>(377.70)</b>	<b>2,025.29</b>
10	Paid-up Equity Share Capital (Face Value Rs.10/- per share)	881.55	587.70	587.70	881.55	587.70
11	Others Equity				16,328.60	14,796.27
12	Earnings Per Share (EPS) (not annualised)					
	a) Basic EPS (₹)	15.39	(1.70)	0.52	18.03	2.04
	b) Diluted EPS (₹)	14.27	(1.57)	0.48	16.68	1.97

Sl. No	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year ended	Previous accounting year ended
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
	a) Capital Market Operations	42.19	23.68	924.14	321.03	3,685.63
	b) Investment Banking Operations	2,149.07	87.99	61.81	4,483.61	253.90
	c) Unallocated	78.98	61.92	137.54	291.95	501.49
	<b>Total</b>	<b>2,270.24</b>	<b>173.59</b>	<b>1,123.49</b>	<b>5,096.59</b>	<b>4,441.02</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Net Sales / Income from Operations</b>	<b>2,270.24</b>	<b>173.59</b>	<b>1,123.49</b>	<b>5,096.59</b>	<b>4,441.02</b>
2	Segment Results Profit / (Loss) before tax & interest from each segment					
	a) Capital Market Operations	(0.05)	0.18	7.50	2.47	31.81
	b) Investment Banking Operations	2,149.07	87.99	61.81	4,483.61	253.90
	c) Unallocated	78.98	61.92	137.54	291.95	501.49
	<b>Total</b>	<b>2,227.99</b>	<b>150.09</b>	<b>206.86</b>	<b>4,778.03</b>	<b>787.20</b>
	Less: i) Interest	14.67	18.52	4.49	45.66	8.79
	ii) Other un-allocable expenditure net of un-allocable income	740.73	262.32	144.86	3,056.51	515.71
	<b>Total Profit before Tax and exceptional Items</b>	<b>1,472.59</b>	<b>(127.75)</b>	<b>57.50</b>	<b>1,675.86</b>	<b>262.70</b>
3	Capital Employed (Segment Assets - Segment Liabilities)					

(Refer Note No. 2)



**Notes :**

- 1 The Consolidated financial results includes the result of the Company and its two subsidiaries. The results for the quarter and year ended 31st March,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026. The statutory auditors have carried out audit of above results.
- 2 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. Segment assets and segment liabilities have not been identified to any of the reportable segments, since the assets are used interchangeably between segments and the liabilities are contracted at the entity level. Accordingly, no disclosure relating to segment assets and liabilities has been presented.
- 3 The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published year-to-date figures upto the third quarter ended December 31, 2025.
- 4 During the quarter ended 31st March 2026, the Company successfully completed a rights issue of 29,38,500 fully paid up Equity Shares of face value of Rs. 10 each for cash at a price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. These equity shares were allotted on 24th March 2026.
- 5 The company had allotted by way of Preferential Allotment 2,92,000 Equity Shares of Rs 10/- each at a premium of Rs 54/- each to a Non-Promoter and 19,20,000 Equity Convertible Warrants to a Promoter and Non-Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards 25% of the total consideration of the Equity Convertible Warrants as on 31st March,2025. Subsequent to the reporting date i.e. 31st March,2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.
- 6 Exceptional item for the year ended 31.03.2025 pertains to provision of an old outstanding amount of Rs.58.53 Lacs deposited with City Civil Court-Bombay where there is 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. During the quarter and year ended on 31st March,2026, as a measure of prudence, the Company has made an ad hoc provision @ 6% amounting to Rs.194.26 lakhs on the outstanding balances of Loans and Advances as on 31.03.2026. The Company has also written off a loan amount of Rs 1303.98 lakhs as bad debt, which was provided in earlier quarters, based on an arbitration order dated 25th March 2026. Further the Company, based on a valuation report received, has recognised a fair valuation loss on its investment portfolio during the quarter ending on 30th June, 2025. The Company has recognised the above provisions in the financial statements in accordance with prudent accounting practices and 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 finance syndication services.
- 9 The Government of India has notified the four Labour Codes, namely the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020, which are intended to subsume and replace various existing labour laws. While the Acts have been notified, the detailed rules, procedures, and state-specific implementations under the aforesaid Labour Codes are yet to be notified and/or made effective. In view of the same, the Company has evaluated the potential impact of the Labour Codes on its financial statements, including implications on employee-related costs, social security contributions, gratuity, provident fund, and other employee benefit obligations and there is no major impact of the same on the Company.
- 10 The Company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The Calcutta Stock Exchange Limited vide its letter No. Ref. No. CSE/LD/DL/ 17072/2026, dated January 09, 2026. Hence the company is no more listed on the Calcutta Stock Exchange Limited.
- 11 The Board of Directors has recommended a dividend of Rs. 1.50/- per fully paid up equity share of Rs. 10 each for the financial year ended March 31, 2026, subject to approval of shareholders at the ensuing Annual General Meeting.
- 12 Previous period's figures have been re-arranged / re-grouped wherever necessary.



CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

Particulars	Consolidated As at 31 March, 2026 Audited	Consolidated As at 31 March, 2025 Audited
<b>ASSETS</b>		
Non-current assets		
a) Property, plant and equipment	954.96	502.29
b) Financial assets		
i) Investments	12,303.30	11,641.45
ii) Loans	3,043.37	3,859.61
iii) Other financial assets	52.71	7.01
c) Other non-current assets	-	-
	<b>16,354.34</b>	<b>16,010.36</b>
Current assets		
a) Inventories	-	1.96
b) Financial assets		
i) Trade receivables	985.79	28.26
ii) Cash and Cash equivalents	682.47	109.31
iii) Other Bank Balances	-	0.31
iv) Other financial assets	119.74	69.45
c) Current tax asset (Net)	22.99	8.12
d) Other current assets	111.93	35.22
	<b>1,922.92</b>	<b>252.63</b>
<b>Total Assets</b>	<b>18,277.26</b>	<b>16,262.99</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share capital	881.55	587.70
b) Other equity	16,378.60	14,796.27
	<b>17,210.15</b>	<b>15,383.97</b>
<b>LIABILITIES</b>		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	234.81	214.55
ii) Lease Liability	276.61	-
b) Deferred tax liabilities (Net)	178.34	453.57
c) Other non-current liabilities	-	-
	<b>689.76</b>	<b>668.12</b>
Current liabilities		
a) Financial liabilities		
i) Borrowings	119.32	85.65
ii) Lease Liability	55.78	-
iii) Trade and other payables		
a) Dues of micro enterprises and small enterprises	-	-
b) Dues of creditors other than micro enterprises and small enterprises	-	-
iv) Other financial liabilities	-	0.31
c) Other current liabilities	127.22	61.73
d) Provisions	75.03	63.21
	<b>377.35</b>	<b>210.90</b>
<b>Total Equity and liabilities</b>	<b>18,277.26</b>	<b>16,262.99</b>

Place : Kolkata  
Date : 25.05.2026



For Nexome Capital Markets Limited

*Kishor Shah*

Kishor Shah  
Managing Director  
(DIN No. 00170502)

# NEXOME CAPITAL MARKETS LIMITED

(Formerly SMIFS CAPITAL MARKETS LIMITED)

CIN NO. L74300WB1983PLC036342

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2026

(₹ In Lakhs)

	31st March, 2026	31st March, 2025	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit after exceptional items and before Tax	1,481.60		204.17
<b>Adjustment for</b>			
Depreciation	105.07	54.18	
(Profit) / Loss on sale of Investments	(25.34)	(12.84)	
Dividend on Investment	(1.83)	(2.47)	
(Profit) / Loss on sale of Fixed Assets	(6.61)	(94.05)	
Interest On Leased Liability	20.98		
Financial Cost	24.68	8.80	
Revaluation in Financial Assets	(13.70)	(21.49)	
Expected Credit Loss	146.68	-	
Provision	194.28	58.53	
Rent Paid under Lease Liabilities	(52.46)		
Transaction cost of Right Issue	22.42	-	
	494.15		(9.38)
<i>Operating profit before Working Capital change</i>	1,975.75		194.81
<b>Adjustment for</b>			
Trade & Other Receivables	(510.81)	(397.16)	
Inventories	0.98	-	
Trade and Other Payables	77.00	7.46	
	(432.83)		(389.70)
<i>Cash Generated from Operations</i>	1,542.92		(194.89)
Direct Tax paid	(508.39)	(60.63)	
	(508.39)		(60.63)
<i>Net Cash Flow from Operating activity</i>	1,034.53		(255.52)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	(259.26)	(403.34)	
Sale of Fixed Assets	9.71	135.17	
Purchase of Investments	(7,354.65)	(1,996.98)	
Sale of Investments	4,930.19	1,641.71	
Dividend on Investment	1.83	2.47	
<i>Net Cash flow from Investing Activities</i>	(2,672.38)		(620.97)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest paid	(24.68)	(8.80)	
Transaction cost of Right Issue	(22.42)	-	
Proceeds from borrowings	53.92	290.90	
Proceeds from Right Issue on Equity Share	2,203.67		
Proceeds from Preferential issue of Equity Share	-	186.88	
Proceeds from issue of Equity Convertible warrants	-	307.20	
<i>Net cash used in Financing Activities</i>	2,210.69		776.18
<i>Net increase in Cash &amp; Cash Equivalents</i>	572.84		(100.31)
Opening Balance of Cash & Cash Equivalents	109.63		209.94
Closing Balance of Cash & Cash Equivalents	682.47		109.63
<b>Components of Cash and Cash Equivalents</b>			
Cash on Hand	1.31		3.52
Balances with Banks	681.16		106.11
<b>Total Cash and Cash Equivalents</b>	682.47		109.63



For Nexome Capital Markets Limited

*Kishor Shah*

Kishor Shah  
Managing Director  
(DIN No.00170502)

PLACE: KOLKATA  
DATED: 25th May 2026



# NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

## **ANNEXURE B**

**STATEMENT ON DEVIATION OR VARIATION IN UTILIZATION OF FUNDS RAISED**  
*[Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]*

### **General Information**

<b>Particulars</b>	<b>Details (Preferential Issue)</b>	<b>Details (Rights Issue)</b>
Name of the listed entity / issuer	Nexome Capital Markets Limited	Nexome Capital Markets Limited
Mode of fund raising	Preferential Issue of Equity Shares and Equity Convertible Warrants	Rights Issue of Equity Shares
Date of Raising Funds	October 25, 2024 (Date of Allotment)	March 24, 2026 (Date of Allotment)
Amount Raised	Rs. 4.94 Crores (25% upfront consideration)	Rs. 22.03 Crores (Gross Proceeds)
Report Filed for Quarter Ended	March 31, 2026	March 31, 2026
Monitoring Agency	Not Applicable	Applicable
Monitoring Agency Name, if applicable	Not Applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised?	No	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	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable	Not Applicable
Explanation for the Deviation / Variation	Not Applicable	Not Applicable
Comments of the Audit Committee after review	Everything is in order.	Everything is in order.
Comments of the auditors, if any	Not Applicable	Not Applicable





# NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

Objects for which funds have been raised and where there has been a deviation, in the following table:

## Part A: Preferential Issue

(Amount in Rs. Crores)

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	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.	-	4.672	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 of March 31, 2026, No funds remain unutilized.





# NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

## Part B: Rights Issue (Amount in Rs. Crores)

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks, if any
Investment in Shares and securities and Mutual funds schemes.	-	13.55	NA	13.55	NIL	-
Investment in Liquid Funds Schemes of Mutual Funds or Mutual Fund Schemes investing in Government Securities to comply with liquid net worth requirement as per SEBI Merchant Bankers (Amendment) Regulations, 2025	-	2.78	NA	2.78	NIL	-
General corporate purposes (GCP)	-	5.4	NA	0	NIL	Balance 5.4 Crores will be utilised in Financial Year 2026-27
Estimated Issue related expenses	-	0.3	NA	0.18	NIL	Balance 0.12 Crores will be utilised in the Financial Year 2026-27 as and when incurred.

\*Note: The unutilized balance of ₹5.52 Crores is currently held in the Company's monitoring account/fixed deposits as per the terms of the issue.

### Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised; or
  - Deviation in the amount of funds actually utilized as against what was originally disclosed;
- or
- 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
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	3.53
B	Of the total amount outstanding, amount of default as on date	-
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	<b>3.53</b>

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

(Sanjana Gupta)  
Company Secretary-cum-Compliance Officer



Name

Validate

Amount in (Lakhs)

## Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
	<input type="button" value="Add"/>	<input type="button" value="Delete"/>										
1	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MR. KISHOR SHAH	AIQF54185J	Managing Director	Remuneration		5797669.00	NA	5797669.00	23-05-2025	5797669.00
2	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MR. SAMARTH PAREKH	AQFP98542B	Joint Managing Director	Remuneration		4520999.00	NA	4520999.00	23-05-2025	4520999.00
3	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MR. SHREEMANTA BANERJEE	AJEP50482F	CPD cum Vice President Finance and Taxation	Remuneration		1248394.00	NA	1248394.00	23-05-2025	1248394.00
4	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MRS. POONAM BHATIA	AMNP50251F	Company Secretary cum Compliance Officer upto October 11, 2025	Remuneration		30419.00	NA	30419.00	23-05-2025	30419.00
5	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MRS. SANJANA GUPTA	DCBPG2544D	Company Secretary cum Compliance Officer from November 04, 2025	Remuneration		398940.00	NA	398940.00	23-05-2025	398940.00
6	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	NEXDME CAPITAL SERVICES LIMITED	AAFC54329E	Wholly Owned Subsidiary Company	Any other transaction	Payment of Provident Fund of Wholly Owned Subsidiary reimbursed to the Company	55930.00	NA	55930.00	23-05-2025	55930.00
7	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MR. UTSAV PAREKH	AGHPP4487H	Promoter	Any other transaction	Sitting Fees for Attending Board Meeting and Audit Committee Meeting	150000.00	NA	150000.00	23-05-2025	150000.00
8	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MR. NITIN DAGA	AJMF00523H	Independent Director	Any other transaction	Sitting Fees for Attending Board Meeting, Audit Committee Meeting, Nomination and Remuneration Committee Meeting and Stakeholders Relationship Committee Meeting, Rights Issue Committee Meeting	200000.00	NA	200000.00	23-05-2025	200000.00
9	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MR. PRATIK GHOSE	AQJPG4950R	Independent Director	Any other transaction	Sitting Fees for Attending Board Meeting, Nomination and Remuneration Committee Meeting and Stakeholders Relationship Committee Meeting	80000.00	NA	80000.00	23-05-2025	80000.00
10	NEXDME CAPITAL MARKETS LIMITED	AA8CS4139D	MRS. PUSHPA MISHRA	ANVPM5278L	Independent Director	Any other transaction	Sitting Fees for Attending Board Meeting, Audit Committee Meeting, Nomination and Remuneration Committee Meeting and Stakeholders Relationship Committee Meeting	170000.00	NA	170000.00	23-05-2025	170000.00

11	INDIVIDUAL CAPITAL MANAGERS LIMITED	AAC04119D	M/S. ANIL KUMAR MURARAO	ASRVS207H	Independent Director	Any other transaction	Sitting Fees for Attending Board Meeting / Audit Committee Meeting Nomination and Remuneration Committee Meeting and Stakeholders Relationship Committee Meeting / Other Issue Committee Meeting	210000.00	NA	210000.00	23-09-2024	210000.00
12	INDIVIDUAL CAPITAL MANAGERS LIMITED	AAC04119D	M/S. SAKSHI PAREKH	AOP22178A	PROMOTER	Any other transaction	Sitting Fees for Attending Board Meeting	20000.00	NA	20000.00	23-09-2024	20000.00
<b>Total value of transaction during the reporting period</b>												
												1220000.00

**Notes:**

- The details in this format are required to be provided for all transactions undertaken during the reporting period, including commission, to be disclosed for certain related party transactions even if there is no flow related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, investments or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, investment or investment) with a single party shall be disclosed separately and there should be no double counting of transactions of same type.
- Transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
  - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
  - The value of the related party transaction notified by the audit committee shall be disclosed in the column "Value of the related party transaction notified by the audit committee".
  - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity. Transactions such as acceptance of fixed deposits by banks/DFIs, undertaken with related entities, at the terms uniformly applicable (referred to all shareholders/public) shall also be reported.







# NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

## ANNEXURE E:

### STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS:

<b>Details of Impact of Audit Qualification</b>			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	SK Agrawal and Co. Chartered Accountants LLP	Yes	31-07-2028

