COFFERS FINVEST LIMITED

(Formerly GSB Finance Limited)

CIN:L99999MH2001PLC134193
Regd. Office: 201, 2nd Floor, Eco Space I.T. Park Building, Village Mogra, Old Nagardas Road, Andheri (E), Mumbai-400069
Corporate Office: 301, 2nd Floor, Eskay Plaza, Anand Talkies Road, Raipur-492001 (C.G.)
Telephone No.: 0771-4210000 | Email: info@coffersfinvestlimited.com | Website: www.gsbfinancelimited.com

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2026

(₹ in lakhs)

S. No.	PARTICULARS	Quarter ended			Six Month ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from operations**						
	- Interest income	16.10	28.33	31.62	44.44	62.76	121.75
	- Profit / (Loss) from F&O	53.64	62.58	-	116.22	-	-
	- Long Term Capital Gain of Sale of Shares #	0.00	0.82	-	0.82	-	-
	- Dividend income #	1.43	-	-	1.43	-	0.00
	- Gain on fair value of Financial instruments	3.16	-	-	0.05	-	-
	Total	74.34	91.74	31.62	162.96	62.76	121.75
2	Other income	-	-	-	-	-	1.44
3	**Total Revenue (1+2)**	74.34	91.74	31.62	162.96	62.76	123.20
4	**Expenses**						
	a) Finance cost #	0.30	0.00	-	0.30	-	0.20
	b) Impairement on financial instruments	-	3.11	26.80	-	30.63	33.30
	c) Employee benefits expenses	2.20	2.76	20.26	4.96	29.54	35.09
	d) Depreciation and amortisation expenses	0.01	0.01	0.01	0.03	0.04	0.06
	e) Other expediture	16.67	4.03	14.02	20.70	17.19	47.84
	Total expenses (4)	19.18	9.91	61.09	25.98	77.40	116.47
5	**Profit before exceptional Items and tax (3-4)**	55.16	81.82	(29.46)	136.98	(14.63)	6.72
6	Exceptional items	-	-	-	-	-	-
7	**Profit before tax (5-6)**	55.16	81.82	(29.46)	136.98	(14.63)	6.72
8	**Tax Expense**						
	- Current Tax	(1.59)	(21.27)	(0.28)	(22.87)	(4.14)	(1.08)
	- MAT credit entitlement	(15.24)	-	-	(15.24)	-	(9.92)
	- Income tax for earlier years	-	-	-	-	-	(26.49)
	- Deferred Tax	(0.01)	-	0.06	(0.01)	0.06	(0.09)
9	**Profit For the Period (7-8)**	38.31	60.55	(29.69)	98.86	(18.71)	(30.85)
10	**Other Comprehenshive Income**						
	a) items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) items that that will be reclassified to profit or loss	-	-	-	-	-	-
11	**Total Comprehensive Income for the period (9-10)**	38.31	60.55	(29.69)	98.86	(18.71)	(30.85)
12	Paid-up equity share capital (face value of Rs 10 per share)	600.00	600.00	600.00	600.00	600.00	600.00
13	Other equity excluding Revaluation Reserve as per balance sheet of previous accounting year						806.92
14	**Earning Per Share (FV of Rs.10 each) (not annualised)**						
	Basic EPS	0.64	1.01	(0.49)	1.65	(0.31)	(0.51)
	Diluted EPS	0.64	1.01	(0.49)	1.65	(0.31)	(0.51)

Figures are below Rs. 0.01 Lakh, hence disclosed as Rs. 0.00

By order of the Board of Directors
For Coffers Finvest Limited

COFFERS FINVEST LIMITED

Vivek Kumar Singhal
Managing Director
DIN: 01962224

Place: Raipur (C.G.)
Date: 04.11.2026

COFFERS FINVEST LIMITED
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SEGMENT REPORTING

(₹ in lakhs)

Particulars	Quarter ended			Six Month ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue (Sales and other operating income)						
Trading in F&O	53.64	62.58	-	116.22	-	-
Finance & Investment	20.70	29.16	31.62	46.74	62.76	121.75
Unallocated	-	-	-	-	-	-
Total Segment Revenue	74.34	91.74	31.62	162.96	62.76	121.75
Less: Inter segment revenue						
Segment Results (Profit/ (loss) before interest & tax)						
Trading in F&O	53.64	62.57	-	116.22	-	-
Finance & Investment	20.70	26.04	4.83	46.74	32.13	88.46
Total Segment Results	74.34	88.62	4.83	162.96	32.13	88.46
Less:						
a) Finance Cost #	0.30	0.00	-	0.30	-	0.20
b) Other unallocable expediture net-off unallocable income	18.88	6.79	34.29	25.68	46.76	81.54
Profit Before Tax	55.16	81.82	(29.46)	136.98	(14.63)	6.72
Segment Asset						
Trading in F&O	1,007.76	248.49	-	1,007.76	-	-
Finance & Investment	127.99	712.12	1,448.64	127.99	1,448.64	1,421.51
Unallocated	395.93	543.21	-	395.93	-	-
Total Assets	1,531.68	1,503.82	1,448.64	1,531.68	1,448.64	1,421.51
Segment Liabilities						
Trading in F&O	-	-	-	-	-	-
Finance & Investment	-	-	29.56	-	29.56	14.58
Unallocated	25.90	8.42	-	25.90	-	-
Total Liabilities	25.90	8.42	29.56	25.90	29.56	14.58

Figures are below Rs. 0.01 Lakh, hence disclosed as Rs. 0.00

By order of the Board of Directors
For Coffers Finvest Limited

COFFERS FINVEST LIMITED

Vivek Kumar Singhal
Managing Director
DIN: 01962224

Place: Raipur (C.G.)
Date: 04.11.2026

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

(₹ in lakhs)

	PARTICULARS	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
A	**ASSETS**		
1	**Financial Assets**		
	(a) Cash and cash equivalents	329.97	27.90
	(b) Bank Balance other than cash and cash equivalents	7.63	7.63
	(c) Derivative financial instruments	26.56	-
	(d) Receivables		
	(i) Trade Receivables	275.38	124.94
	(e) Loans	100.00	1,156.83
	(f) Investments	733.80	32.50
	(g) Other financial assets	3.36	3.36
2	**Non-financial Assets**		
	(a) Current tax assets (net)	49.37	64.61
	(b) Deferred tax assets (net)	1.87	1.88
	(c) Property, plant and equipment	1.81	1.84
	(d) Other non financial assets	1.92	-
	Total Assets	1,531.68	1,421.51
	LIABILITIES AND EQUITY		
B	**LIABILITIES**		
1	**Financial Liabilities**		
	(a) Payable		
	(I) Trade Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	0.11
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(II) Other Payable		
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	0.48
	(b) Others		
	(i) Current financial liabilities	7.67	8.04
2	**Non-Financial Liabilities**		
	(a) Current tax liabilities (net)	12.28	-
	(b) Provisions	5.95	5.95
3	EQUITY		
	(a) Equity Share capital	600.00	600.00
	(b) Other Equity	905.78	806.92
	Total Liabilities and Equity	1,531.68	1,421.51

By order of the Board of Directors
For Coffers Finvest Limited

COFFERS FINVEST LIMITED

Vivek Kumar Singhal
Managing Director
DIN: 01962224

Place: Raipur (C.G.)
Date: 04.11.2026

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STATEMENT OF CASH FLOW AS ON 30th SEPTEMBER 2026

(₹ in lakhs)

	PARTICULARS	As on 30.09.2026	As on 30.09.2025
A	**Cash flow from operating activities**		
	Profit for the year	98.86	(18.71)
B	**Adjusted for:**		
	Depriciation and Amortisation expense	0.03	0.04
	Unrealised (gain)/loss on Fair valuation of financial Instruments	(0.05)	30.63
	Deferred Tax (Saving)/Expenses	0.01	(0.06)
	Transfer to Statutory Reserve	-	-
	Operating Profit / (loss) before working capital changes	98.85	11.90
C	**Working capital changes**		
	(Increase)/ Decrease in trade receivables	(150.44)	-
	(Increase)/ Decrease in loans	1,056.83	(19.19)
	(Increase)/ Decrease in financial assets	-	(1.94)
	(Increase)/ Decrease in other non-financial assets	13.33	10.85
	(Increase)/ Decrease in derivative instruments	(26.56)	-
	Increase/ (Decrease) in trade payables	(0.59)	8.16
	Increase/ (Decrease) in other Liabilities	(0.37)	1.10
	Increase/ (Decrease) in other non-financial liabilities	6.28	-
	Increase/ (Decrease) in provisions	-	(13.00)
D	**Cash generated from operations**	997.31	(2.11)
	Less : Taxation paid (net off)	6.00	-
1	**Net cash used in operating activities**	1,003.31	(2.11)
	Cash flow from Investing activities		
	Investment in mutual funds/ETFs	(701.25)	-
2	**Net cash used in investing activities**	(701.25)	-
	Cash flow from financing activities		
3	**Net cash used in financing activities**	-	-
	Net (Increase/ Decrease) in Cash and Cash Equivalents	302.06	(2.11)
	Cash and cash equivalent at the beginning of the year	35.54	17.17
	Cash and cash equivalent at the end of the period	337.60	15.05
	Total Cash and Cash Equivalents	337.60	15.05

By order of the Board of Directors
For Coffers Finvest Limited

COFFERS FINVEST LIMITED

Vivek Kumar Singhal
Managing Director
DIN: 01962224

Place: Raipur (C.G.)
Date: 04.11.2026

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Notes to Results

Note 1: The above result have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on 04th November 2026 and subject to limited review by statutory auditors, pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Reqiurements) Regulation, 2015 as amended. These financial results are available on the website of the Company: www.gsbfinancelimited.com and on the website of the BSE Ltd.: www.bseindia.com

Note 2: Prior to 01.04.2026 the Company was engaged primarily in the business of financing and accordingly there was no separate reportable segment as per Ind AS 108 dealing with Operating Segment. In accordance with the Indian Accounting Standard- Ind AS 108, with effect from 01.04.2026 the Company has organised the business into two segments viz, Trading in F&O and Finance & Investment. Accordingly, the Company has reported its segmental results for these segments.

Note 3: Figures of the previous period have been regrouped,rearranged, wherever necessary, to make them comparable with current period.

Note 4: The Company has designated an e-mail ID info@coffersfinvestlimited.com for investor grievance redressal.

By order of the Board of Directors
For Coffers Finvest Limited

COFFERS FINVEST LIMITED

Vivek Kumar Singhal
Managing Director
DIN: 01962224

Place: Raipur (C.G.)
Date: 04.11.2026

SUVARNA & KATDARE

CHARTERED ACCOUNTANTS

C-4, Angelina CHS LTD, Baji Prabhu Deshpande Marg, Off Santoshi Mata Mandir,
Near Insignia Building, Vile Parle(West), Mumbai- 400056.

TEL.: 26115621/26114526 Email: rrs_suvarna@yahoo.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of COFFERS FINVEST LIMITED for the Quarter 30th September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
COFFERS FINVEST LIMITED
201, 2nd Floor, Eco Space I.T. Park Building,
Village Mogra, Old Nagardas Road,
Andheri (E), Mumbai 400069
CIN: L99999MH2001PLC134193

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **COFFERS FINVEST LIMITED**("the Company") for the quarter ended 30 September 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). The Statement has been initialled by us for identification purposes.

This Statement, which is the responsibility of the Company's Management and has been approved by the 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, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suvarna & Katdare,
Chartered Accountants
FRN: 125080W

SUVARNA & KATDARE MUMBAI REG. No. 125080W CHARTERED ACCOUNTANTS

Ravindra Raju Suvarna
(Partner)
MRN: 032007
Place: Mumbai
Date: 04/11/2026
UDIN: 26032007CCLFQM6741