



Sapne Aapke, Bharosa Apno Ka

May 23, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400001

(INTECCAP | 526871 | INE017E01018)

Dear Sir/Ma'am,

Subject: Outcome of Board Meeting held on May 23, 2026

Reference: Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

In compliance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, we wish to inform that the Board of Directors of the Company in its meeting held today i.e. Saturday May 23, 2026 inter alia:

1. Considered and approved Annual Accounts of the Wholly Owned Subsidiary company viz. M/s. Amulet Technologies Ltd for the Financial Year Ended 31st March, 2026;
2. Approved and took on record the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026 along with the Statement of Assets & Liabilities and Statement of Cash Flow (Standalone and Consolidated) for the year ended on March 31, 2026 along with the Auditor's Report issued by M/s S.P. Chopra & Co., Chartered Accountants (Statutory Auditors of the Company) is enclosed herewith as **Annexure A**
3. Re-appointment of M/s. T.K Gupta & Associates, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year ended 2026-27 for the purpose of conducting the Internal Audit. (The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with **SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155** dated 11th November 2024 is enclosed as **Annexure B**)
4. Considered and approved revision in the remuneration structure of Mr. Dhruv Goel, Chief Manager (Finance & Legal) of the Company.
5. Considered and approved revision in the remuneration structure of Mr. Pranav Goel, Chief Manager (IT & Infra) of the Company.
6. Other items as discussed in the meeting.

The Board Meeting commenced at 02:05 PM (IST) and concluded at 02:55 PM (IST).

The above information is also made available on the Company's website at www.inteccapital.com

You are requested to kindly take the above information on your records.

**Thanking You,
Yours Sincerely,**

For INTEC CAPITAL LIMITED

(Niharika Gupta)
Company Secretary and Compliance Officer
M. No : A59325

Encl: a/a

INTEC CAPITAL LTD.

CIN: L74899DL1994PLC057410

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S.P. CHOPRA & CO.
Chartered Accountants

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

**To,
The Board of Directors of Intec Capital Limited,**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Intec Capital Limited** (the "Company") for the quarter ended 31 March, 2026 and for the year ended 31 March, 2026 (the "Statement"), attached herewith, 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, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the standalone net profit and standalone other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and of the standalone net profit and standalone other comprehensive income and other financial information of the Company for the year ended March 31, 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion



Material Uncertainty Related to Going Concern

There are various events or conditions indicating existence of material uncertainty about the Company's ability to continue as a going concern viz. huge accumulated losses, non-carrying out the lending / operational activities and substantial reduction in the recoveries from the borrowers / customers, which have resulted in substantial erosion of net worth of the Company. However, management has prepared these financial results of the Company on a Going Concern due to the reasons as described in Note 5 to the financial results.

Our opinion on the standalone financial results is not qualified in respect of the above matter.

Management's Responsibilities for the Standalone Financial Results

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 income 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.
- 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 through a separate report on the complete set of financial statements 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, whether the Statement represents the underlying transactions and events in a manner that achieves the 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

We draw attention to 'Note 4' to the financial results regarding One Time Settlement (OTS) with all the lender banks, which was completed during the current year. The Company has fully repaid OTS amounts and received the No Dues Certificates, with the resultant net loss of Rs. 124.38 lakhs shown as the exception item in the financial results. The said matter was earlier given under Qualified Conclusion / Opinion since earlier periods / years and till 31 March, 2025 due to non-compliance of the Ind AS and inconsistency in the application of the accounting policies of the Company.

Our opinion on the standalone financial results is not qualified in respect of the above matter.

Other Matter

The Statement includes the results for the quarter ended 31 March, 2026 and the corresponding quarter ended in the previous year as reported in these standalone



financial results, which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subject to limited review, as required under the Listing Regulations.

Our opinion on the standalone financial results is not qualified in respect of the above matter.

For S. P. Chopra & Co.

Chartered Accountants

Firm Regn. No. 000346N



(Prateek Gupta)

Partner

M. No. 566023

UDIN:

20566023ARDZES5241

Place : Mumbai

Dated: 23 May, 2026

S.P. CHOPRA & CO.
Chartered Accountants

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**Independent Auditor's Report on the Quarterly and Year to Date Consolidated
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended**

**To
The Board of Directors of Intec Capital Limited**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **Intec Capital Limited** (the "Parent Company") and its subsidiary (the Parent Company and its subsidiary together referred to as the Group") for the quarter ended 31 March, 2026 and for the year ended 31 March, 2026 (the "Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year, as reported in these consolidated financial results have been approved by the Parent Company's Board of Directors, but have not been subjected to audit.

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 report of the other auditor on separate audited financial statements of the subsidiary company, the Statement:

- i. includes the results of the following entities;

Name of Company	Nature
Intec Capital Limited, India	Parent Company
Amulet Technologies Limited, India	Wholly Owned Subsidiary of Parent Company

- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable Indian accounting standards, and other accounting principles generally accepted in India, of the consolidated total comprehensive income, and other financial information of the Group for the quarter ended 31 March, 2026 and of the consolidated total



comprehensive income and other financial information of the Group for the year ended 31 March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("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 Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

There are various events or conditions indicating existence of material uncertainty about the Group's ability to continue as a going concern viz. huge accumulated losses, non-carrying out the lending / operational activities and substantial reduction in the recoveries from the borrowers / customers, which have resulted in substantial erosion of net worth of the Group. However, management has prepared these financial results of the Group on a Going Concern due to the reasons as described in Note 5 to the financial results.

The auditor of Subsidiary Company Amulet Technologies Limited, have also commented on Going Concern and have given 'Material Uncertainty related to Going Concern' in their auditor's report for the quarter and year ended 31 March, 2026.

Our opinion on the consolidated financial results is not qualified in respect of the above matter.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group 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 Parent 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.
- 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 through a separate report on the complete set of financial statements on whether the Group 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 ability of the Group 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 Statement 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 Group 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 represent 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 Parent Company 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. CIRJCFD/CMDI/44/2019 dated 29 March, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of Listing Regulations, to the extent applicable.

Emphasis of Matter

We draw attention to 'Note 4' to the financial results regarding: One Time Settlement (OTS) with all the lender banks, which was completed during the current year. The Company has fully repaid OTS amounts and received the No Dues Certificates, with the resultant net loss of Rs. 124.38 lakhs shown as the exception item in the financial results. The said matter was earlier given under Qualified Conclusion / Opinion since earlier periods / years and till 31 March, 2025 due to non-compliance of the Ind AS and inconsistency in the application of the accounting policies of the Company.

Our opinion on the consolidated financial results is not qualified in respect of the above matter.

Other Matters

- a. We did not audit the financial results of the Subsidiary Company, namely Amulet Technologies Limited, whose financial results reflect total assets of Rs. 1,176.38 lakhs as at 31 March, 2026, and total revenues of Rs. 1.75 lakhs and Rs. 2.34 lakhs and total net loss after tax / total comprehensive loss of Rs. 2.66 lakhs and Rs. 14.80 lakhs, for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 9.46 lakhs for the year ended 31 March, 2026, as considered in the consolidated financial results. These financial results have been audited by the other auditor whose report has been furnished to us by the Parent Company's Management and our opinion and comments under 'Material Uncertainty related to Going Concern' on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the said Subsidiary, is based solely on the audit report of the said auditor and after consideration of the further facts and information provided to us by the Parent Company's management, at the time of consolidation of these financial results, and the procedures performed by us as stated in Basis for Opinion paragraph above.
- b. We report that the consolidated figures for the quarter ended 31 March, 2026 and the corresponding quarter ended in the previous year as reported in these consolidated financial results, are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures



up to the third quarter of the current and previous financial year respectively, which were subject to limited review, as required under the Listing Regulations.

Our opinion on the consolidated financial results is not qualified in respect of the above matters.

For S. P. Chopra & Co.

Chartered Accountants

Firm Regn. No. 000346N



Prateek Gupta

(Prateek Gupta)

Partner

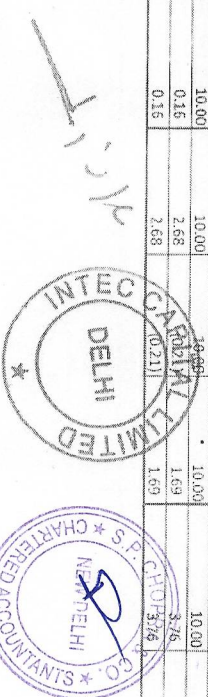
M. No. 5669023

UDIN: 26566023YEVB/FJ5487

Place : Mumbai

Dated: 23 May, 2026

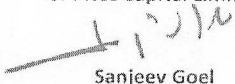
Particulars	Standalone						Consolidated					
	Quarter ended		Year ended		Quarter ended		Year ended		Quarter ended		Year ended	
	31 March, 2026 Audited	31 December, 2025 Unaudited	31 March, 2025 Audited	31 March, 2026 Audited	31 March, 2025 Audited	31 March, 2026 Audited	31 December, 2025 Unaudited	31 March, 2025 Audited	31 March, 2026 Audited	31 March, 2025 Audited	31 March, 2026 Audited	
1 Revenue from operations	255.40	173.48	64.72	1,088.97	112.23	255.40	173.48	64.73	1,088.97	112.23	255.40	
Fees and commission income	15.54	20.65	234.78	79.96	243.48	1.51	1.25	1.25	1.51	1.25	1.25	
Recovery of financial assets written off	270.94	194.33	299.50	1,168.93	355.71	272.45	194.13	300.77	1,170.44	41.17	252.95	
Other income	11.15	26.53	80.63	40.34	80.82	11.39	26.72	81.19	41.17	88.63	252.95	
Total revenue	282.09	220.66	380.13	1,209.27	436.53	283.84	220.85	381.96	1,211.61	445.59	282.09	
2 Expenses	16.59	91.10	64.92	290.56	115.50	16.59	91.11	65.33	290.57	115.92	16.59	
Finance costs	(627.01)	0.17	(243.93)	(872.73)	(378.69)	(586.37)	0.17	(243.93)	(872.09)	(378.69)	(627.01)	
Impairment on financial instruments	87.43	50.35	14.74	258.95	252.62	87.43	50.35	62.70	258.95	252.62	87.43	
Employee benefits expense	4.08	6.06	14.24	22.36	35.56	7.16	9.14	17.83	34.64	47.90	4.08	
Depreciation and amortisation expenses	115.32	64.31	109.92	315.52	287.54	116.64	65.47	111.12	320.31	281.96	115.32	
Other expenses	(403.59)	211.99	8.35	14.60	312.53	(358.55)	216.24	13.05	72.38	329.71	(403.59)	
Total expenses	685.68	8.67	371.78	1,194.67	124.00	642.39	4.61	368.91	1,139.23	115.88	685.68	
3 Profit before exceptional item and tax (3) = (1)-(2)												
4 Net loss on extinguishment of borrowings under One Time Settlement (refer Note 4)				1,070.29	124.00	642.39	4.61	368.91	1,014.85	124.38	685.68	
5 Profit before tax (5) = (3)-(4)	685.68	8.67	371.78	124.00	124.00	642.39	4.61	368.91	1,014.85	115.88	685.68	
6 Tax expense	150.59	43.76	59.16	324.93	93.96	150.59	43.76	59.15	324.93	93.96	150.59	
Deferred tax (refer note 6)	150.59	43.76	59.16	324.93	93.96	150.59	43.76	59.15	324.93	93.96	150.59	
Total tax expense	150.59	43.76	59.16	324.93	93.96	150.59	43.76	59.15	324.93	93.96	150.59	
7 Profit/(loss) after tax (7) = (5)-(6)	535.09	(35.09)	312.62	745.56	30.04	491.80	(39.15)	309.76	689.92	21.92	535.09	
8 Other comprehensive income/(loss), net of tax												
Items that will not be reclassified to profit or loss												
Remeasurement gains/(losses) on defined benefit plan	3.09	(0.45)	(3.89)	1.75	(1.79)	3.09	(0.45)	(3.89)	1.75	(1.79)	3.09	
Tax impact on above	(0.28)	0.11	0.98	(0.44)	0.45	(0.28)	0.11	0.98	(0.44)	0.45	(0.28)	
Total other comprehensive income / (loss), net of tax	2.81	(0.34)	(2.91)	1.31	(1.34)	2.81	(0.34)	(2.91)	1.31	(1.34)	2.81	
9 Total Comprehensive Income/(Loss) (9) = (7)+(8)	537.40	(35.43)	309.71	746.87	28.70	494.61	(39.49)	306.85	691.23	20.58	537.40	
10(a) Profit/(Loss) for the Period attributable to:												
Owners of the Parent	-	-	-	-	-	491.80	(39.15)	309.76	689.92	21.92	491.80	
Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	
10(b) Other comprehensive Profit/(loss) attributable to:												
Owners of the Parent	-	-	-	-	-	491.80	(39.15)	309.76	689.92	21.92	491.80	
Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	
10(c) Total comprehensive Income/(loss) attributable to:												
Owners of the Parent	-	-	-	-	-	494.61	(39.49)	306.85	691.23	20.58	494.61	
Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	
11 Paid-up equity share capital (face value of Rs. 10/- each)	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	1,836.63	
12 Other Equity	2,489.97	-	-	2,489.97	1,742.30	1,836.63	1,836.63	1,836.63	2,305.62	1,614.39	2,489.97	
13 Earnings Per equity share (not annualised)												
Nominal Value of share	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
Basic	2.91	(0.19)	1.70	4.06	0.16	2.68	1.69	1.69	3.76	0.17	2.91	
Diluted	2.91	(0.19)	1.70	4.06	0.16	2.68	1.69	1.69	3.76	0.17	2.91	

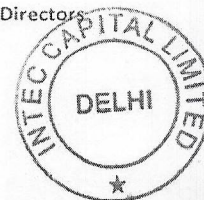


Notes-

- 1 These standalone financial results of Intec Capital Limited (the 'Company / Parent Company') and consolidated financial results of the Company and its Subsidiary Company (together referred to as 'the Group'), have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules, 2015, and the other relevant provisions of the Companies Act, 2013 (the 'Act'), and the Master Directions / Guidelines issued by Reserve Bank of India as applicable and relevant to Non-Banking Financial Companies, as amended from time to time.
- 2 The standalone and consolidated financial results for the quarter and year ended 31 March, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 23 May, 2026.
- 3 The Company is primarily engaged in the business of providing loans to Small and Medium Enterprises ('SME') customers and has no overseas operations / units and as there are no operations at the Subsidiary Company, no segment reporting is required under Indian Accounting Standard for Operating Segments (Ind AS 108).
- 4 The Company's proposals for settlement of its loans had been accepted / approved by all the lender banks under One Time Settlement (OTS) and the Company during the current year (during the quarter ended June, 2025) has paid the complete OTS amounts (including delayed interest on OTS) and has also complied with the other terms and conditions thereof to complete / implement the OTS and also has received No Dues Certificates from the respective lender bank/s. Net loss of Rs. 124.38 lakhs on extinguishment of borrowings from the lenders under OTS after adjustments of the interest thereon has been shown as an exceptional item in the financial results for the year ended 31 March, 2026.
- 5 Though there are profits in the current quarter / year and in the previous period / year, however, the accumulated losses mainly due to non-carrying out the lending activities and reduction in the recoveries from the borrowers / customers, have resulted in erosion of substantial net worth. These events / conditions indicate the existence of uncertainty on the Company's ability to continue as a going concern. However, the financial results have been prepared on a going concern basis on the strength of continued support from the promoters (including the granting of the unsecured loan to the Company and meeting of its financial commitments directly) and considering the completion of One Time Settlements (OTS) of borrowings with the lender banks and Company's ability to generate adequate resources for the foreseeable future.
- 6 In presence of virtual uncertainty regarding availability of the sufficient taxable income in future, the deferred tax assets has not been recognised on accumulated brought forward.
- 7 The figures for the quarter ended 31 March, 2026 and the corresponding quarter in the previous year are the balancing figures between audited figures of the full financial year and published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subjected to limited review.
- 8 The Government of India has notified four new Labour Codes ('Labour Codes') subsuming 29 legislations relating thereto effective 21 November, 2025. The Company has since revised the salary structure of the employees in accordance with the labour Codes w.e.f. 01 January, 2026. Further, an incremental liability on account of past service cost amounting to Rs. 5.54 lakhs has been charged during the quarter / year ended 31 March, 2026 towards the Employee Benefit of Gratuity, in accordance with Ind AS 19 - Employee Benefits and Labour Codes. The Company continues to monitor developments relating to the implementation of the Labour Codes and will review its estimates and assumptions on an ongoing basis.
- 9 The figures of the previous quarter / year / period have been regrouped and / reclassified, wherever considered necessary, to conform to current quarter's disclosures.

For and on behalf of the Board of Directors
of Intec Capital Limited


Sanjeev Goel
(Managing Director)
DIN - 00028702



Place : New Delhi
Date : 23.05.2026

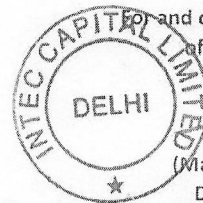


INTEC CAPITAL LIMITED
(CIN:L74899DL1994PLC057410)
Regd Office: 708, Manjusha, 57 Nehru Place, New Delhi-110019, Website:www.inteccapital.com
Email for investors: complianceofficer@inteccapital.com
Statement of Audited Assets and Liabilities as at 31 March, 2026

(Rs. in lakhs)

Particulars	Standalone		Consolidated	
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2026	As at 31 March, 2025
ASSETS				
Financial assets				
Cash and cash equivalents	354.20	75.80	366.97	79.12
Bank Balance other than cash and cash equivalents	1.00	-	1.00	-
Loans	3,067.02	5,499.59	3,067.02	4,199.86
Investments	6.84	6.84	6.84	6.84
Other financial assets	398.41	447.62	399.37	448.47
Non-financial assets				
Current tax assets (net)	1.97	3.46	2.05	4.23
Deferred tax assets (net)	1,825.95	2,151.32	1,825.95	2,151.32
Property, plant and equipment	22.78	25.14	1,185.34	1,200.05
Intangible assets	0.49	1.86	0.49	1.86
Right-of-use assets	16.07	52.33	16.07	52.33
Other non-financial assets	8.19	10.52	8.19	10.52
Non-current assets held for sale	15.90	15.90	15.90	15.90
Total Assets	5,718.82	8,290.38	6,895.19	8,170.50
LIABILITIES AND EQUITY				
LIABILITIES				
Financial Liabilities				
Borrowings	1,083.58	4,080.38	2,431.83	4,080.38
Lease liabilities	19.56	68.32	19.56	68.32
Other financial liabilities				
- Total outstanding dues of micro enterprises and small enterprises	18.62	9.70	18.65	10.53
- Total outstanding dues of other than micro enterprises and small enterprises	236.15	495.03	247.17	502.18
Non-Financial Liabilities				
Provisions	28.52	21.12	28.93	21.12
Other non-financial liabilities	6.79	36.90	6.80	36.95
EQUITY				
Equity share capital	1,836.63	1,836.63	1,836.63	1,836.63
Other equity	2,488.97	1,742.30	2,305.62	1,614.39
Total Liabilities and Equity	5,718.82	8,290.38	6,895.19	8,170.50

Place : New Delhi
Date : 23.05.2026



and on behalf of the Board of Directors
of Intec Capital Limited
Sanjeev Goel
(Managing Director)
DIN - 00028702

Statement of Audited Cash Flows for the year ended 31 March, 2026

Particulars	(Rs. in lakhs)			
	Standalone		Consolidated	
	Year ended 31 March, 2026	Year ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
	Audited	Audited	Audited	Audited
A. Cash flow from operating activities				
Profit/(Loss) before exceptional item	1,194.67	124.00	1,139.22	115.88
Adjustments for:				
Depreciation and amortisation	22.30	35.56	34.64	47.90
Impairment on financial instruments	(872.73)	(381.64)	(832.09)	(381.64)
Loss on sale of Repossessed Assets	-	2.95	-	2.95
Liabilities no longer required written back	(29.00)	0	(29.00)	0
Gain on cessation of lease liability	(9.58)	-	(9.58)	-
(Profit) / Loss on disposal of property, plant & equipment (net)	(1.16)	-	(1.16)	-
Interest on deposit	(1.51)	-	(1.51)	(7.78)
Finance costs	290.56	115.50	290.57	115.92
Operating Income/(loss) before working capital changes	593.55	(103.63)	591.09	(106.77)
Movement in working capital:				
(Increase) / Decrease in loans	3,305.29	1,026.45	1,964.94	1,018.44
(Increase) / Decrease in other financial assets	49.70	26.69	49.60	26.87
(Increase) / Decrease in other non-financial assets	2.32	(2.53)	2.32	(2.53)
Increase / (Decrease) in other financial liabilities	(223.10)	40.70	(217.89)	44.66
Increase / (Decrease) in provisions	9.16	1.95	9.56	1.95
Increase / (Decrease) in other non-financial liabilities	(30.12)	(2.21)	(30.15)	(2.21)
Cash inflow/(outflow) from operations	3,706.80	987.42	2,369.47	980.41
Taxes refund / adjustment (net)	1.49	0.21	2.19	0.21
Net cash inflow/(outflow) from operating activities (A)	3,708.29	987.63	2,371.66	980.62
Cash flow from investing activities				
Sale / (Purchase) of property, plant and equipment and intangible assets (net)	0.33	-	0.33	-
Sale of non-current assets held for sale(net)	-	104.08	-	104.08
Creation of fixed deposit	(1.00)	-	(1.00)	-
Interest income	1.01	-	1.01	7.78
Net cash generated from / (used in) investing activities (B)	0.34	104.08	0.34	111.86
Cash flow from financing activities				
Proceeds from / (Repayments) of secured loans	(2,284.58)	(1,508.47)	(934.14)	(1,508.47)
Proceeds from / (Repayments) of unsecured loans	(712.22)	-	(714.42)	-
Payment of lease liabilities	(26.85)	(26.31)	(20.64)	(26.31)
Finance costs	(406.58)	(5.74)	(414.95)	(6.16)
Net cash generated from / (used in) financing activities (C)	(3,430.23)	(1,540.52)	(2,084.15)	(1,540.94)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	278.40	(448.81)	287.85	(448.46)
Cash and cash equivalents at the beginning of the year	75.80	524.61	79.12	527.58
Cash and cash equivalents at the end of the year	354.20	75.80	366.97	79.12

Notes:

1. The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind - AS) - 7 'Statement of Cash Flows'

2. Cash and cash equivalents in the balance sheet comprises of Cash in hand and Balances with Banks.

- Cash on hand	36.09	61.55	37.63	62.10
- Balances with banks - in current accounts	18.11	14.25	29.34	17.02
- In term deposits having original maturity of 3 months or less	300.00	-	300.00	-
	354.20	75.80	366.97	79.12

For and on behalf of the Board of Directors
of Intec Capital Limited



Sanjeev Goel
(Managing Director)
DIN - 00028702.

Place : New Delhi
Date : 23.05.2026

Annexure B

S. No.	Particulars	Details
1.	Name of the Internal Auditor	M/s. T.K Gupta & Associates
2.	Reason for change viz re-appointment, resignation, removal, death or otherwise;	Re-appointment as the Internal Auditors of the Company.
3.	Date and Terms of re-appointment	Date of re-appointment: May 23, 2026 Terms: For conducting Internal Audit of the company for the Financial Year 2026-27.
4.	Brief profile (in case of appointment)	T. K. Gupta & Associates was established in the year 1992. The firm is a leading Chartered Accountancy firm rendering comprehensive professional services which include Audit, Management Consultancy, Tax Consultancy, Accounting Services, Manpower Management and Secretarial Services.
5.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable

INTEC CAPITAL LTD.

CIN: L74899DL1994PLC057410

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