May 11, 2026

Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400 001

Sub: Submission of Audited Financial Results of Hari and Company Investments Madras Limited *(formerly known as Hari and Company Investments Madras Private Limited)* (the 'Company') for the period ended March 31, 2026, and CFO Certificate thereon.

Dear Sir/ Madam,

In terms of Part III of Chapter XVII-Listing of Commercial Paper under SEBI Master Circular for issue and listing of Non-convertible Securities, Securitized Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper dated May 22, 2024, as amended from time to time, we are submitting herewith the Audited Financial Results of the Company for the quarter and year ended March 31, 2026, and CFO Certificate thereon with respect to utilization of proceeds of Commercial Paper for the quarter ended March 31, 2026.

Kindly take the same on record.

For and on behalf of **Hari and Company Investments Madras Limited**
(formerly known as Hari and Company Investments Madras Private Limited)

SRINIVASARAGHAVAN
Digitally signed by SRINIVASARAGHAVAN
Date: 2026.05.11 19:39:52 +05'30'

Srinivasaraghavan B
Chief Financial Officer
Address: Prestige Zackria Metropolitan, 8th Floor, Block 1, No. - 200/1-8, Anna Salai, Chennai-600002
Encl: a/a

LDS & Co.
Chartered Accountants
Kochi I Calicutl Trivandrum

Independent Auditors' Report on the audit of the Annual Financial Results

To the Board of Directors of
Hari and Company Investments Madras Limited
(formerly known as Hari and Company Investments Madras Private Limited)

Opinion

1. We have audited the accompanying Annual Financial Results of Hari and Company Investments Madras Limited (formerly known as Hari and Company Investments Madras Private Limited) (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Annual Financial Results:
   i. are presented in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) in this regard; and
   ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ("RBI Guidelines") to the extent applicable and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual 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 on the Annual financial results.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

4. These Annual Financial Results have been prepared on the basis of the Annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these Annual Financial Results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, RBI

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LDS & Co. FRN 017903S Calicut Chartered Accountants

Guidelines to the extent applicable, other accounting principles generally accepted in India and and is in compliance with the presentation and disclosure requirements of the Listing Regulations, 2015, including relevant circulars issued by the SEBI from time to time. 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 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 Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the Annual Financial Results, the Management and 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.

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

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Annual Financial Results as a whole are 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 these Annual Financial Results.

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

   a. Identify and assess the risks of material misstatement of the Annual Financial Results, 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.

   b. 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.

   c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Annual Financial Results made by the Management and the Board of Directors.

   d. Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our

LDS & Co. FRN 017903S Calicut Chartered Accountants

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.

e. Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

9. 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.

10. 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 paragraph:

11. We draw attention to Note 5 to the accompanying Audited Annual Financial Results, which describes the Scheme of Demerger and Amalgamation approved by the Hon'ble National Company Law Tribunal on order dated 9 December 2025 (as rectified by order dated 19 December 2025). As stated in the said note, the Scheme becomes effective from 1st April 2026 and accordingly, no effect of the Scheme has been given in the financial results for the quarter and year ended 31 March 2026.

Other Matters

12. The financial results include the results for the quarter ended 31 March 2026 which are balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to period ended 31 December 2025 which were subjected to limited review by the statutory auditors. The figures for the corresponding quarter ended 31 March 2025 are derived from the audited financial statements for the year ended 31 March 2025.

Our opinion is not modified in respect of aforesaid matters.

For L D S & Co
Chartered Accountants
ICAI Firm Registration Number: 017903S

per Surya Narayanan A R
Partner
Membership Number: 232866
UDIN: 26232866FOBGZW5158

Place of Signature: Calicut
Date: 11 May 2026

Hari and Company Investments Madras Limited
(formerly known as Hari and Company Investments Madras Private Limited)
Regd. Office: 8th Floor, Block 1, Prestige Zackria Metropolitan, No. 200/1-8, Anna Salai, Chennai - 600002
(CIN - U65991TN1989PLC017066)
Statement of Audited Financial Results for the quarter and year ended 31 March 2026

(Rs. in lakhs)

Particulars	Quarter ended			Year to date period ended	
	31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	-	-	-	-	-
Other income	1.37	5.26	9.27	154.53	36.72
Total income	**1.37**	**5.26**	**9.27**	**154.53**	**36.72**
Expenses					
Other expenses	0.39	3.95	3.05	20.18	18.05
Finance cost	-	-	0.01	-	0.04
Total expenses	**0.39**	**3.95**	**3.06**	**20.18**	**18.09**
Profit / (Loss) before tax	**0.98**	**1.31**	**6.21**	**134.35**	**18.63**
Tax expense					
Current tax	(11.72)	0.34	1.50	24.25	6.83
Excess provision of tax relating to earlier years	-	-	0.03	-	(0.72)
Total tax expense	**(11.72)**	**0.34**	**1.53**	**24.25**	**6.11**
Profit / (Loss) for the period	**12.70**	**0.97**	**4.68**	**110.10**	**12.52**
Earnings Per share					
Basic (₹)	1.69	0.13	0.62	14.68	1.67
Diluted (₹)	1.69	0.13	0.62	14.68	1.67
	Not annualised	Not annualised	Not annualised	Annualised	Annualised
Face value per share (₹)	10.00	10.00	10.00	10.00	10.00

See accompanying notes to the audited financial results

Hari and Company Investments Madras Limited
(formerly known as Hari and Company Investments Madras Private Limited)
Regd. Office: 8th Floor, Block 1, Prestige Zackria Metropolitan, No. 200/1-8, Anna Salai, Chennai - 600002
(CIN - U65991TN1989PLC017066)
Statement of Audited Asset and Liabilities as at 31 March 2026

(Rs. in lakhs)

Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	Audited
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	75.00	75.00
Reserves and surplus	2,625.98	2,515.88
	2,700.98	**2,590.88**
Current liabilities		
Other current liabilities	0.06	-
Short term provisions	7.00	9.62
	7.06	**9.62**
TOTAL	**2,708.04**	**2,600.50**
ASSETS		
Non-current assets		
Property plant and equipment	545.32	-
Long-term loans and advances	459.11	-
	1,004.43	**-**
Current assets		
Current investments	1,584.90	2,077.45
Cash and bank balances	113.00	490.12
Other current assets	5.71	32.93
	1,703.61	**2,600.50**
TOTAL	**2,708.04**	**2,600.50**

See accompanying notes to the audited financial results

Hari and Company Investments Madras Limited

(formerly known as Hari and Company Investments Madras Private Limited)

Regd. Office: 8th Floor, Block 1, Prestige Zackria Metropolitan, No. 200/1-8, Anna Salai, Chennai - 600002

(CIN - U65991TN1989PLC017066)

Statement of Audited Cash Flow Statement for the year ended 31 March 2026

(Rs. in lakhs)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
	Audited	Audited
Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	134.35	18.63
Adjustments for:		
Interest income	(23.49)	(36.72)
Finance cost	-	0.04
Net gain/(loss) on sale of investments	(131.04)	-
Operating profit / (loss) before working capital changes	**(20.18)**	**(18.05)**
Adjustment for changes in working capital:		
Other current liabilities	0.06	-
Short-term provisions	(2.62)	8.67
Other current assets	(1.47)	-
Net changes in working capital	**(4.03)**	**8.67**
Cash generated from operations	**(24.21)**	**(9.38)**
Net income tax (paid) / refunds	(483.36)	(4.76)
Net cash flow from / (used in) operating activities (A)	**(507.57)**	**(14.14)**
Cash flow from investing activities		
Proceeds from sale of investment, net	623.59	9.95
Investment in fixed deposits, net	429.36	-
Purchase of property plant and equipment	(545.32)	-
Interest received	52.18	4.31
Net cash flow from / (used in) investing activities (B)	**559.81**	**14.26**
Cash flow from financing activities		
Finance cost	-	(0.04)
Net cash flow from / (used in) financing activities (C)	**-**	**(0.04)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**52.24**	**0.08**
Cash and cash equivalents at the beginning of the year	0.07	(0.01)
Cash and cash equivalents at the end of the year	**52.31**	**0.07**
Reconciliation of cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	52.31	0.07
Less: Bank balances not considered as cash and cash equivalents as defined in AS 3 *Cash Flow Statements* (give details)	-	-
Cash and cash equivalents at the end of the year*	**52.31**	**0.07**
*Comprises:		
Balances with banks		
(i) In current accounts	52.31	0.07
	52.31	**0.07**

See accompanying notes to the audited financial results

Hari and Company Investments Madras Limited ★ Chennai 600 002

Hari and Company Investments Madras Limited
(formerly known as Hari and Company Investments Madras Private Limited)
Regd. Office: 8th Floor, Block 1, Prestige Zackria Metropolitan, No. 200/1-8, Anna Salai, Chennai - 600002
(CIN - U65991TN1989PLC017066)
Notes to the audited financial results for the quarter and year ended 31 March 2026

1 Hari and Company Investments Madras Limited (formerly known as Hari and Company Investments Madras Private Limited) ("the Company") is a Middle Layer Non-Banking Financial Company (NBFC-ML), registered with the Reserve Bank of India ("the RBI"). Pursuant to the requisite approvals, the company was converted from a private limited to a public limited company with effect from 8 May 2026.

2 The above audited financial results for the quarter and year ended 31 March 2026 have been reviewed and approved by the Audit committee and the Board of Directors at their respective meetings held on 11 May 2026. The above results for the quarter and year ended 31 March 2026 have been audited by the statutory auditors of the Company. The auditors have issued an unmodified audit opinion.

3 The audited financial results have been prepared under the historical cost convention on an accrual basis in conformity with generally accepted accounting principles in India ("Indian GAAP") to comply in all material respects with the notified Accounting Standards (AS) under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016 to the extent the same is not inconsistent with the directions prescribed by the RBI for Non-Banking Finance Company ("NBFC").Since the entity was not listed as of 31 March 2026 and the threshold for preparing financial statements in IndAS is not met, the financial statements are prepared under Indian GAAP.

4 There are no separate reportable segments in accordance with AS 17 on Segment Reporting in respect of the Company.

5 Pursuant to the Composite Scheme of Arrangement ("the Scheme") approved by the Hon'ble National Company Law Tribunal, Chennai Bench, vide its order dated 9 December 2025 (as rectified by order dated 19 December 2025), and in accordance with the terms of the Scheme, the Appointed date and Effective date of the Scheme is 1 April 2026.

The Scheme is amongst:

a. Vivriti Capital Limited ("VCL")
b. Hari and Company Investments Madras Limited ("HCIML"), a wholly owned subsidiary of Vivriti Next Limited ("VNL")
c. Vivriti Next Limited ("VNL")
d. Vivriti Asset Management Private Limited ("VAMPL")
e. Vivriti Funds Private Limited ("VFPL"), a wholly owned subsidiary of VNL
f. And their respective shareholders.

The certified true copy of the final order dated 9 December 2025 was received on 2 January 2026 and the Certified True Copy of the rectified order dated 19 December 2025 was received on 2 February 2026. The Order of NCLT was filed with ROC on 2 March 2026.

The Scheme provides for the following (to the extent relevant for HCIML):

Demerger of NBFC Business:

Upon the effectiveness of the Scheme, all the undertaking, business, activities and operations of VCL, pertaining exclusively to the NBFC Business shall get transferred to HCIML, from the Effective date, and accordingly, all related assets, liabilities, rights, obligations, relationships, contracts, commitments, arrangements, proceedings, etc. of VCL, stands transferred to and vested in HCIML as a going concern, to become the undertaking of HCIML pursuant to the Scheme.

Upon the Scheme becoming effective, VNL shall issue shares to the shareholders of VCL in accordance with the share entitlement ratio approved under the Scheme. The issuance of such shares, along with the merger of the NBFC business into HCIML pursuant to the Scheme, shall result in the recognition of the transferred assets, liabilities and the resultant reserves in the financial statement.

Since the Effective date of the Scheme is after the reporting date of 31 March 2026, the above transactions constitute a non-adjusting event under AS 4 – Contingencies and Events Occurring After the Balance Sheet Date. Accordingly, no adjustments have been made in these financial results for the quarter and year ended 31 March 2026.

The accounting effect of the Scheme will be given effect in the financial statements for the year commencing 01 April 2026.

6 The Company does not have any listed non-convertible redeemable preference shares as on 31 March 2026 and accordingly disclosures under regulation 52(6) of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company.

7 The Company does not have any listed non-convertible debentures as of 31 March 2026 and accordingly disclosures under Regulation 54 of the Securities Exchange Board of India ("SEBI")(Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company

8 Analytical ratios / disclosures required under Regulation 52 / 54 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	Ref	Quarter ended			Year ended	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		Audited (Refer note 9)	Unaudited	Audited	Audited	Audited
Debt-equity ratio (No. of times)		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Outstanding redeemable preference shares (Quantity and Value)		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Debenture redemption reserve (Amount in lakhs)		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Capital redemption reserve (Amount in lakhs)		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Net worth (Amount in lakhs)	8.1	2,700.98	2,688.27	2,590.88	2,700.98	2,590.88
Net profit after Tax (Amount in lakhs)		12.70	0.97	4.68	110.10	12.52
Earnings per share (Not annualised for the interim periods)						
Basic (₹)		1.69	0.13	0.62	14.68	1.67
Diluted (₹)		1.69	0.13	0.62	14.68	1.67
Total debts to total assets (%)		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Net profit margin (%)	8.2	927.01%	18.44%	50.49%	71.25%	34.09%
Sector specific equivalent ratios						
(i) Gross Non-Performing Assets (GNPA) Ratio (%)	8.3	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
(ii) Net Non-Performing Assets (NNPA) Ratio (%)	8.3	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
(iii) Capital adequacy ratio or capital-to-risk weighted assets ratio	8.4	126.79%	134.40%	124.71%	126.79%	124.71%

8.1 Net worth is equal to Equity share capital + Reserves and surplus

8.2 Net profit margin is Net profit after tax / Total Revenue from operations

8.3 As there are no loans or investments related to the NBFC business as at 31 March 2026 in the Company, GNPA ratio and NNPA ratios are not applicable.

8.4 Capital adequacy ratio or capital-to-risk weighted assets ratio (CRAR) is computed by dividing company's Tier I and Tier II capital by risk weighted assets.

8.5 The information related to Debt equity ratio, Debt Service Coverage Ratio, Interest Service Coverage ratio, Current ratio, long term debt to working capital ratio, bad debts to accounts receivable ratio, current liability ratio, debtors turnover, Total debts to total assets, inventory turnover and operating margin have not been included as these disclosures are not applicable to the Company.

9 The financial results include the results for the quarter ended 31 March 2026 which are balancing figures between the audited figures in respect of the full financial year and the unaudited year to date figures up to period ended 31 December 2025 which were subjected to limited review by the statutory auditors. The figures for the corresponding quarter ended 31 March 2025 are derived from the audited financial statements for the year ended 31 March 2025.

For and on behalf of the Board of Directors
Hari and Company Investments Madras Limited
(formerly known as Hari and Company Investments Madras Private Limited)

Vineet Sukumar

Vineet Sukumar
Managing Director
DIN: 06848801

Place: Chennai
Date: 11 May 2026

Hari and Company Investments Madras Limited Chennai 600 002

May 11, 2026

Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400 001

Sub: CFO Certificate on utilization of proceeds of Commercial Paper (CP) for the quarter ended March 31, 2026

Dear Sir/ Madam,

In terms of clause No.10, Part III of Chapter XVII-Listing of Commercial Paper under SEBI Master Circular for issue and listing of Non-convertible Securities, Securitized Debt Instruments, Security Receipts, Municipal Debt Securities, and Commercial Paper dated May 22, 2024, as amended from time to time, we hereby confirm that Company did not have any Listed Commercial Paper as on March 31, 2026 and accordingly, the said disclosure is not applicable.

Kindly take the same on record.

For and on behalf of **Hari and Company Investments Madras Limited**
(formerly known as Hari and Company Investments Madras Private Limited)

SRINIVASARAGHAVAN
Digitally signed by SRINIVASARAGHAVAN
Date: 2026.05.11 19:40:50 +05'30'

Srinivasaraghavan B
Chief Financial Officer
Address: Prestige Zackria Metropolitan, 8th Floor, Block 1, No. - 200/1-8, Anna Salai, Chennai-600002
Encl.: a/a