S R GOYAL & CO
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the quarterly Standalone Unaudited Financial Results of the PNB Finance and Industries Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
PNB Finance and Industries Limited
New Delhi

1. We have reviewed the accompanying Statement of Standalone Unaudited Ind-AS Financial Results ("the Statement") of **PNB Finance and Industries Limited** ("the Company") for the quarter ended on 30th June 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulation") as amended.

2. The Statement, which is the responsibility of the Company's Management and 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements is free from material misstatement. A review of the Statement is limited to the inquiries of the Company personnel and by applying appropriate analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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. We have not conducted an audit of the company, and accordingly, we do not express an audit opinion.

S.R. GOYAL & CO. Chartered Accountants

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S R GOYAL & CO
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standards (Ind-AS) and other recognized accounting policies generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R Goyal & Co.
Chartered Accountants
FRN: 001537C

S.R. GOYAL & CO. Chartered Accountants

Ashish Gupta
(Partner)
M.No.: 400968

Place: Jaipur
Date: 13th August, 2026
UDIN: 26400968BOXBTE1670

S R GOYAL & CO
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the quarterly Consolidated Unaudited Financial Results of the PNB Finance and Industries Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
PNB Finance and Industries Limited
New Delhi

1. We have reviewed the accompanying Statement of Consolidated Unaudited Ind-AS Financial Results ("the Statement") of **PNB Finance and Industries Limited** ("the Parent") and its Subsidiaries ("the Parent and its Subsidiaries together referred as group") and its share of net profit after tax and total comprehensive income/loss for the quarter ended on 30th June 2026, attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulation") as amended.

2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of the Statement is limited to the inquiries of the Company personnel and by applying appropriate analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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. We have not conducted an audit of the company, and accordingly, we do not express an audit opinion.
   We also performed procedures in accordance with the circular issues by the SEBI under regultion 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

S.R. GOYAL & CO. * Chartered Accountants *

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S R GOYAL & CO
CHARTERED ACCOUNTANTS

4. The Statement includes the unaudited results of two wholly owned subsidiaries (i) Punjab Mercantile & Traders Limited and (ii) Esoterica Services Limited (Formerly Jacaranda Corporate Services Limited). The Interim Financial Statements / Financial Information/ Financial Results of both these subsidiaries have not been reviewed by us, but have been reviewed by other auditor whose reports have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind-AS) and other recognized accounting policies generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R Goyal & Co.
Chartered Accountants
FRN: 001537C

S.R. GOYAL & CO. * Chartered Accountants * CA

Place: Jaipur
Date: 13th August, 2026
UDIN: 26400968LNTVXM9900

Ashish Gupta
(Partner)
M.No.: 400968

PNB FINANCE AND INDUSTRIES LIMITED

Regd.Office: 2nd Floor, Property No. 3/8, Asaf Ali Road, New Delhi – 110002
(Formerly at : Ist Floor, Express Building, 9-10 , Bahadur Shah Zafar Marg, New Delhi - 110 002)
Corporate Identity Number : L65929DL1947PLC001240
Phone :- 7303495375, E-Mail- pnbfinanceindustries@gmail.com, Website -www.pnbfinanceandindustries.com

Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter ended June 30, 2026

(₹ in lakh, unless otherwise stated)

S. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended			Year ended	Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
	Income								
1	Revenue from operations	-	-	-	-	-	-	-	-
2	Other income (Refer note no. 5)	66.54	106.82	605.82	1,649.17	73.68	114.91	616.14	1,699.87
3	Total income (1+2)	66.54	106.82	605.82	1,649.17	73.68	114.91	616.14	1,699.87
4	Expenses								
	a) Employee benefits expense	33.69	19.44	25.52	95.65	33.69	19.44	25.52	95.65
	b) Finance costs	-	-	-	-	-	-	-	-
	c) Depreciation and amortisation expense	0.00	-	0.01	0.02	0.00	-	0.01	0.02
	d) Other expenses:								
	- Directors' sitting fees	0.40	0.80	0.60	2.20	0.60	0.80	0.60	2.80
	- Legal & professional expenses	0.60	2.01	2.29	25.50	0.60	2.19	2.29	28.92
	- CSR Contributions	-	-	-	5.66	-	-	-	5.66
	- Others	4.64	4.36	4.90	20.14	4.95	4.66	5.05	20.79
	Total Expenses (a to d)	39.33	26.61	33.32	149.17	39.84	27.09	33.47	153.84
5	Profit/(Loss) before exceptional items and tax (3-4)	27.21	80.21	572.50	1,500.00	33.84	87.82	582.67	1,546.03
6	Exceptional items (Expenses)	-	-	-	-12.07	-	-	-	-12.07
7	Profit/(Loss) before tax (5 + 6)	27.21	80.21	572.50	1,487.93	33.84	87.82	582.67	1,533.96
8	Tax expense:								
	- Current tax	2.32	12.56	82.07	289.83	3.37	13.73	84.58	297.01
	- Deferred tax charge/(-)credit	4.00	6.04	-0.35	1.44	4.00	6.04	-0.35	1.44
	- Earlier Year Tax Provision (Net)	-	-	-	-	-	-3.45	-	-3.45
	Total Tax Expenses	6.32	18.60	81.72	291.27	7.37	16.32	84.23	295.00
9	Net Profit/(Loss) for the period/year (7 - 8)	20.89	61.61	490.78	1,196.66	26.47	71.50	498.44	1,238.96

S.R. GOYAL & CO. Chartered Accountants

New Delhi

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Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter ended June 30, 2026

(₹ in lakh, unless otherwise stated)

S. No.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter ended			Year ended	Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
10	Other Comprehensive Income (OCI)								
	i) a) items that will not be reclassified to profit or loss	4,019.90	-13,952.53	5,206.01	8,292.00	4,664.73	-14,221.37	5,742.59	24,189.30
	b) Income tax effect on above	-574.67	1,995.30	-744.46	-1,185.67	-666.88	2,033.75	-821.19	-3,458.98
	ii) a) items that will be reclassified to profit or loss	-2.42	-40.69	-534.17	-720.55	46.43	-34.16	-499.16	-651.29
	b) Income tax effect on above	0.35	5.82	76.39	103.04	-6.90	4.86	71.38	93.11
	Total Other Comprehensive Income for the period/year [10(i)+(ii)]	3,443.16	-11,992.10	4,003.77	6,488.82	4,037.38	-12,216.92	4,493.62	20,172.14
11	Total Comprehensive Income for the period/year (9 + 10)	3,464.05	-11,930.49	4,494.55	7,685.48	4,063.85	-12,145.42	4,992.06	21,411.10
a	Profit attributable to:								
	Owners of the Company					26.47	71.50	498.44	1,238.96
	Non-controlling interests					-	-	-	-
b	Other Comprehensive income attributable to:								
	Owners of the Company					4,037.38	-12,216.92	4,493.62	20,172.14
	Non-controlling interests					-	-	-	-
c	Total Comprehensive income attributable to: (a+b)								
	Owners of the Company					4,063.85	-12,145.42	4,992.06	21,411.10
	Non-controlling interests					-	-	-	-
12	Paid-up Equity share capital (Face value of ₹ 10 each)	320.00	320.00	320.00	320.00	320.00	320.00	320.00	320.00
13	Other Equity				1,99,033.43				3,50,579.91
14	Earnings per share of Rs 10 each - Not annualised, except year ended (in ₹)								
	(a) Basic (in ₹)	0.65	1.93	15.34	37.40	0.83	2.24	15.58	38.72
	(b) Diluted (in ₹)	0.65	1.93	15.34	37.40	0.83	2.24	15.58	38.72

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Notes:

1 The above Financial Results for the for the Quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on August 13, 2026.

2 The Statutory Auditors have carried out a Limited Review of the above Financial Results for the Quarter ended June 30, 2026.

3 The above financial results have been prepared and presented in accordance with the recognition and measurement principles of Ind -AS 34 "Interim Financial Reporting" and other applicable Ind- AS prescribed under Section 133 of the Companies Act, 2013, read together with the relevant rules issued under the Companies (Indian -Accounting Standards) Rules, 2015 (as amended) and the other accounting principles generally accepted in India.

4 The company is not carrying any business operations except generating income from investment of surplus funds. These activities of the company fall in a single business segment. Segment performance evaluated based on profit or loss and is measured consistently with profit or loss in the financial results and hence no separate disclosure is made under segment reporting.

5 The surplus funds available with the company are invested. thus Income earned by company from such investments has been classified and disclosed under "Other Income" and this classification/disclosure has been consistently followed by the company. Other Income comprises mainly Income in the nature of (i) Dividend Income from shares, (ii) Distribution received including fair value gain (FVTPL) from AIFs (iii) Realised Fair Value gains (includes reclassified fair value gains on sale/redemption of Debt instruments/ Debt Mutual Funds from OCI to Profit or Loss) on sale/Redemption of Debt instruments / Debt Mutual Funds, (iv) Interest on Bonds/ NCDs etc., measured at amortised Cost and (v) Interest on Bank Deposits, being generated from investment/deployment of surplus funds from time to time.

6 Tax expenses/(credit) for the current quarter, are based upon estimation and excess/short tax expenses/(credit) if any, will be adjusted in the next quarter.

7 The Consolidated results includes financial results in respect of its wholly owned subsidiaries i.e. (i) Punjab Mercantile & Traders Ltd. and (ii) Esoterica Services Limited.

8 Contingent liability not provided for :

(I) In case of Company :

The Securities and Exchange Board of India ("SEBI") issued Adjudication Orders on 28th March 2023 against the company in violation of various provisions of SEBI Act, 1992 and regulations issued thereunder and levied the monetary penalty amounting Rs. 1200 lakhs in the case of the Company as a listed entity and Rs. 20 lakh as a Promoter and a Shareholder of Camac Commercial Company Limited besides other restrictions. Subsequently, both the Adjudication Orders were challenged by the Company before the Securities Appellate Tribunal (SAT) and vide its Orders passed on 26th April 2023, SAT had stayed the effect and operation of the said SEBI Orders subject to payment of 25% of the levied penalty(ies) by the Company. The company had made payment of the requisite amount [25% i.e. Rs 305 Lakh] to SEBI as per the said SAT Orders. The matter is sub-judice as on date.

(II) In case of one of wholly owned subsidiary i.e. Punjab Mercantile and Traders Ltd ("PMT") :

SEBI issued Adjudication Orders on 28th March 2023 against PMT in violation of various provisions of SEBI Act, 1992 and regulations issued thereunder in the case as a Promoter and shareholder of Camac Commercial Company Limited and levied monetary penalty of Rs. 20 lakh besides other restrictions. The Adjudication Order was challenged by the PMT before the Securities Appellate Tribunal (SAT) and vide its Order passed on 26th April 2023, SAT had stayed the effect and operation of the SEBI Order referred above subject to payment of 25% of the levied penalty by the PMT. PMT had made payment of the requisite amount [25% i.e. Rs 5 Lakh] to SEBI as per the said SAT Orders. The matter is sub-judice as on date.

9 In the standalone and consolidated result, fair value change of investment in unquoted Equity shares and those Quoted shares, which have not been traded / no latest quotes are available, has been considered based on latest available audited/unaudited financial statements of the respective Investee companies. Further, fair value of Investment in those unquoted shares, which are acquired within one year has been considered at acquisition price.

10 The figure of the previous quarter are the balancing figures between the Audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year.

11 The figures of the corresponding / comparative quarter/ year ended have been regrouped/reclassified, wherever necessary to confirm to current quarter/ year classification /presentation.

By Order of the Board
For PNB Finance & Industries Ltd.

S.R. GOYAL & CO. Chartered Accountants

Place : New Delhi
Date : August 13, 2026.

Rakesh Dhamani
Director
DIN: 07065199