GLANCE FINANCE LTD
CIN No. L65920MH1994PLC081333

022-40100193
Glance Finance Ltd, 7 Kitab Mahal,
192 Dr DN Road, Mumbai 400001
www.glancefinance.in
cfo@glancefinance.in

Date: 30.05.2026

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai- 400001

**Ref: Glance Finance Limited (Security Code No.: (531199)**

**Sub: Outcome of Board Meeting held on May 30, 2026.**

Dear Sir / Madam,

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held today i.e. 30.05.2026 at the registered office of the Company have considered and approved the following:

1. The Audited Financial Statements for the quarter and year ended 31st March, 2026 along with Auditors Report.

2. Re-appointment of M/s. M. R. Sharma & Co., Chartered Accountants as an Internal Auditor of the Company for the financial year 2026-27.

In view of the aforesaid, the following are enclosed:

- Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 signed by Mr. Narendra Laxman Arora, Whole-time Director and Mr. Narendra Karnavat, Director of the Company- **Annexure I**;

- Audited Financial Statements (Standalone) the financial year ended March 31, 2026 including quarterly results along with the Auditor's Report issued by M/s. J M T & Associates, Statutory Auditors of the Company-**Annexure II**;

- Brief details pertaining to the Re-appointment of M/s. M. R. Sharma & Co., Chartered Accountants as an Internal Auditor of the Company for the financial year 2026-27 – **Annexure III**;

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The Result and Audit Report is available on Company's Website https://glancefinance.in as well as BSE website www.bseindia.com.

The Board Meeting commenced at 12.30 P.M. and concluded at 01.20 P.M.

You are requested to kindly take the same on record.

Thanking you,
Yours faithfully,

For Glance Finance Limited

Chirag Hasmukh Bhuptani
Digitally signed by Chirag Hasmukh Bhuptani
Date: 2026.05.30 14:23:53 +05'30'

Chirag Bhuptani
Company Secretary and Compliance Officer

GLANCE FINANCE LTD
CIN No. L65920MH1994PLC081333

022-40100193
Glance Finance Ltd, 7 Kitab Mahal, 192 Dr DN Road, Mumbai 400001
www.glancefinance.in
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Annexure-1

Date: 30.05.2026

To,
BSE Limited
Department of Corporate Services
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

**Ref: Glance Finance Limited (Security Code No.: (531199)**

**Sub: Declaration on Auditors' Report with unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.**

We hereby declare that the Audited Financial Results for the financial year ended March 31, 2026, which have been approved by the Board of Directors at the meeting held today i.e. May 30, 2026, M/s. JMT & Associates, the Statutory Auditors of the Company have issued auditors' report with an unmodified opinion on the financial statements.

This declaration is made pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

For Glance Finance Limited

GLANCE FINANCE LIMITED MUMBAI

Narendra Karnavat
Director
DIN: 00027130

Narendra Laxman Arora
Whole-time Director
DIN: 03586182

GLANCE FINANCE LIMITED MUMBAI

Annexure - II

JMT & associates
CHARTERED ACCOUNTANTS
301 & 305, A - Wing, Winsway Complex, Old Police Lane,
Opp. Andheri Rly. Stn., Andheri (East), Mumbai - 400 069
Tel : 81085 22577 • Email : jmtca301@gmail.com
Tel : 7045452475 • Email : office.amarbafna@gmail.com

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of Glance Finance Limited pursuant to the Regulation 33 and 52 read with Regulation 63(2) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,
**The Board of Directors,**
**Glance Finance Limited**

**Report on the audit of the Financial Results**

**Opinion**
We have audited the accompanying financial results of **Glance Finance Limited** ("the Company") for the quarter and year ended March 31, 2026 ("financial results") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results:

i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive loss and other financial information of the Company for the quarter and year then 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 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

JMT & ASSOCIATES MUMBAI FRN.104167W CHARTERED ACCOUNTANTS

(Cont..2)

**Management's Responsibilities for the Statement**

This Financial Results which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 financial reporting process of the Company.

**Auditor's Responsibilities**

Our objectives are to obtain reasonable assurance about whether the Financial Results 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 this Financial Results.

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 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls

MUMBAI FRN. 104167W CHARTERED ACCOUNTANTS

(Cont..3)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Company 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.

**Other Matter**

The Financial Results includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Financial Results is not modified in respect of this matter.

For and on behalf of
**M/s. J M T & ASSOCIATES**
Chartered Accountants
Firm Regn No. 104167W

J M T & ASSOCIATES MUMBAI FRN. 104167W CHARTERED ACCOUNTANTS

(Amar Bafna)
Partner
Membership No. 048639

Place : Mumbai
Date : May 30, 2026
UDIN : 26048639OJFSKF3218

# GLANCE FINANCE LIMITED

7, Kitab Mahal, 192, Dr.D.N.Road, Fort, Mumbai - 400001
CIN : L65920MH1994PLC081333
Email : glance@glancefinance.in Website : www.glancefinance.in, Tel No : 40100193

Audited Financial Results for the Quarter and Year Ended 31st March 2026

₹ in Lakhs Except EPS

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2026 Audited | 31.12.2025 Unaudited | 31.03.2025 Audited | 31.03.2026 Audited | 31.03.2025 Audited |
| 1 | **Income** | | | | | |
| | Revenue From Operations | | | | | |
| | Interest Income | 35.76 | 60.09 | 14.41 | 128.56 | 47.74 |
| | Dividend Income | 0.02 | 0.36 | 1.81 | 0.72 | 6.26 |
| | Fees and Commission Income | 52.01 | 53.38 | 61.52 | 218.69 | 259.73 |
| | Net gain on fair value changes | (401.22) | (123.48) | (193.05) | 422.97 | 625.78 |
| | Sale of Traded Goods | 279.44 | 167.50 | 8.79 | 1,176.89 | 1,348.66 |
| | Other Operating Income | 66.39 | 168.35 | 173.69 | 634.25 | 878.31 |
| 2 | Other Income | 2.60 | - | (9.93) | 3.29 | 3.89 |
| 3 | **Total Income** | **34.99** | **326.20** | **57.24** | **2,585.36** | **3,170.37** |
| 4 | **Expenses** | | | | | |
| | Finance Costs | 5.38 | 6.77 | 10.61 | 31.08 | 53.92 |
| | Impairment of Financial Instruments | (0.09) | 0.76 | 2.97 | 1.29 | 2.97 |
| | Purchase of Traded Goods | 286.00 | 85.76 | - | 1,188.68 | 1,359.00 |
| | Changes in Inventories of Traded Goods | - | 83.50 | 8.74 | - | - |
| | Employee Benefit Expenses | 15.01 | 13.24 | 12.40 | 54.67 | 47.00 |
| | Depreciation and Amortisation Expenses | 101.56 | 118.26 | 149.40 | 488.63 | 635.31 |
| | Other Expenses | 85.15 | 30.66 | 27.67 | 195.32 | 63.24 |
| | **Total Expenses** | **493.02** | **338.95** | **211.79** | **1,959.68** | **2,161.45** |
| 5 | **Profit before Tax (3-4)** | **(458.02)** | **(12.76)** | **(154.54)** | **625.69** | **1,008.92** |
| 6 | **Tax Expenses** | | | | | |
| | Current Tax | 44.25 | 52.38 | 53.57 | 252.35 | 201.64 |
| | Deferred Tax | (123.62) | (48.00) | (64.65) | (124.13) | (30.68) |
| | Earlier Year Adjustments | 5.05 | - | - | 5.05 | - |
| | **Total Tax Expenses** | **(74.32)** | **4.38** | **(11.09)** | **133.27** | **170.96** |
| 7 | **Net Profit After Tax (5-6)** | **(383.70)** | **(17.14)** | **(143.46)** | **492.42** | **837.96** |
| 8 | **Other Comprehensive Income** | | | | | |
| | Items that will be reclassified to profit or loss | - | - | - | - | - |
| | Items that will not be reclassified to profit or loss | | | | | |
| | Actuarial Gain/(Loss) | (0.15) | - | 0.46 | (0.15) | 0.46 |
| | Income Tax on above | 0.04 | - | (0.12) | 0.04 | (0.12) |
| | **Other Comprehensive Income** | **(0.12)** | **-** | **0.34** | **(0.12)** | **0.34** |
| 9 | **Total Comprehensive Income (7+8)** | **(383.82)** | **(17.14)** | **(143.11)** | **492.30** | **838.30** |
| 10 | **Earning Per Share (EPS) (of ₹ 10/- each)** | | | | | |
| | Basic EPS (in ₹) (Not annualised) | (17.01) | (0.76) | (6.36) | 21.83 | 37.15 |
| | Diluted EPS (in ₹) (Not annualised) | (17.01) | (0.76) | (6.36) | 21.83 | 37.15 |

GLANCE FINANCE LIMITED MUMBAI

**GLANCE FINANCE LIMITED**
**STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026**

₹ in Lakhs

| | | Particulars | As at 31 March 2026 Audited | As at 31 March 2025 Audited |
|---|---|---|---|---|
| **I. ASSETS** | | | | |
| 1 | **Financial Assets** | | | |
| | a. | Cash & Cash Equivalents | 60.14 | 13.67 |
| | b. | Receivables | 64.16 | 102.23 |
| | c. | Loans | 1,062.10 | 740.33 |
| | d. | Investments | 3,194.69 | 2,602.13 |
| | e. | Inventories | - | - |
| | f. | Other Financial Assets | 36.07 | 113.16 |
| | | **Total Financial Assets** | **4,417.15** | **3,571.51** |
| 2 | **Non- Financial Assets** | | | |
| | a. | Inventories | - | - |
| | b. | Current Tax Assets (Net) | - | - |
| | c. | Property, Plant & Equipment | 923.67 | 1,581.71 |
| | d. | Intangible Asset | 0.00 | 0.04 |
| | e. | ROU Lease Assets | 90.06 | 137.09 |
| | f. | Other Non-Financial Assets | 9.47 | 37.03 |
| | | **Total Non- Financial Assets** | **1,023.20** | **1,755.88** |
| | | **Total Assets** | **5,440.35** | **5,327.39** |
| **II. EQUITY AND LIABILITIES** | | | | |
| 1 | **Financial Liabilities** | | | |
| | a. | Payables | | |
| | | Trade Payables | | |
| | | i. total outstanding dues of micro enterprises and small enterprises | - | - |
| | | ii. total outstanding dues of creditors other than micro enterprises and small enterprises | 0.28 | 0.09 |
| | b. | Borrowings | 93.33 | 365.75 |
| | c. | Other Financial Liabilities | 96.51 | 137.85 |
| | | **Total Financial Liabilities** | **190.12** | **503.68** |
| 2 | **Non- Financial Liabilities** | | | |
| | a. | Current Tax Liabilities (Net) | 161.52 | 61.94 |
| | b. | Deferred Tax Liabilities (Net) | 5.52 | 129.69 |
| | c. | Provisions | 11.65 | 9.11 |
| | d. | Other Non-Financial Liabilities | 103.45 | 147.17 |
| | | **Total Non-Financial Liabilities** | **282.14** | **347.92** |
| | | **Total Liabilities** | **472.26** | **851.60** |
| 3 | **Equity** | | | |
| | a. | Equity Share Capital | 227.52 | 227.52 |
| | b. | Other Equity | 4,740.57 | 4,248.27 |
| | | **Total Equity** | **4,968.09** | **4,475.79** |
| | | **Total Equity and Liabilities** | **5,440.35** | **5,327.39** |

**For Glance Finance Limited**

GLANCE FINANCE LIMITED MUMBAI

**Narendra Arora**
(Whole Time Director)
(DIN:03586182)

**Narendra Karnavat**
(Director)
(DIN : 00027130)

Place : Mumbai
Date : May 30, 2026

**GLANCE FINANCE LIMITED**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026**

₹ in Lakhs

| Particulars | Year Ended 31 March 2026 Audited | Year Ended 31 March 2025 Audited |
|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| **Net profit before taxation and extraordinary items** | 625.69 | 1,008.92 |
| Adjustments for: | | |
| Depreciation and Amortisation Expenses | 488.63 | 635.31 |
| Provision for Expenses | 1.69 | 3.03 |
| Provision for Gratuity | 2.88 | 2.68 |
| (Profit)/Loss on Sale of Investments | (422.97) | (626.50) |
| (Profit)/Loss on Sale of Property, Plant & Equipments | 93.57 | (3.89) |
| Interest on Borrowings | 31.08 | 53.92 |
| Dividend Income on Mutual Funds/Shares | (0.72) | (6.26) |
| **Operating Profit before working capital changes** | **819.85** | **1,067.20** |
| (Increase)/Decrease in Inventories | - | - |
| (Increase)/Decrease in Trade & Other Receivables | (15.06) | 196.75 |
| Increase/(Decrease) in Sundry Payables & Other Liabilities | (192.53) | (210.33) |
| **Cash generated from operations** | **612.26** | **1,053.62** |
| Less: Direct Taxes Paid | (157.79) | (134.68) |
| **Net Cash Flow from Operating Activities** | **770.05** | **1,188.30** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES:** | | |
| Sale of Property, Plant & Equipment | 301.58 | 133.53 |
| Purchase of Property, Plant & Equipment | (178.67) | (2.42) |
| Sale of Investments (net) | (169.59) | (264.37) |
| Loan Repayment Received/(given) (net) | (321.77) | (739.63) |
| Dividend Income on Mutual Funds/Shares | 0.72 | 6.26 |
| **Net Cash from/(used) in Investing Activities** | **(367.74)** | **(866.62)** |
| **C. CASH FLOW FROM FINANCING ACTIVITIES:** | | |
| Proceeds from Borrowings | (272.42) | (314.97) |
| Lease Rent Paid | (52.35) | (50.55) |
| Interest on Borrowings | (31.08) | (51.17) |
| **Net Cash from/(used) in Financing Activities** | **(355.85)** | **(416.69)** |
| Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) | **46.47** | **(95.02)** |
| Cash & Cash Equivalents as at beginning of period | 13.67 | 108.69 |
| Cash & Cash Equivalents as at end of period | 60.14 | 13.67 |

**NOTES:**

1. Cash and cash equivalents consist of cash on hand and balances with banks.

| | | |
|---|---|---|
| Cash on Hand | 0.02 | 0.02 |
| Balances With Banks | 60.12 | 13.65 |
| Total | **60.14** | **13.67** |

**For Glance Finance Limited**

FINANCE LIMITED MUMBAI

Narendra Arora
(Whole Time Director)
(DIN:03586182)

Narendra Karnavat
(Director)
(DIN : 00027130)

Place : Mumbai
Date : May 30, 2026

| Segment Wise Revenue, Results and Capital Employed for the Quarter / year ended 31st March 2026 | | | | | | |
|---|---|---|---|---|---|---|
| Particular | | Quarter Ended | | | Year Ended | |
| | | 31.03.2026 Audited | 31.12.2025 Unaudited | 31.03.2025 Audited | 31.03.2026 Audited | 31.03.2025 Audited |
| **Segment Revenue from Operations** | | | | | | |
| a) Lending & Investment Division | | (28.97) | 137.88 | (194.28) | 1,787.30 | 2,050.47 |
| b) Non Strategic Business Division | | 63.94 | 188.32 | 251.52 | 798.04 | 1,119.90 |
| *Total* | | 34.97 | 326.20 | 57.24 | 2,585.34 | 3,170.36 |
| Less: Inter-Segment Revenue from Operations | | - | - | - | - | - |
| Add: Unallocated Revenue | | 0.02 | - | - | 0.02 | 0.00 |
| *Total Revenue from Operations* | | **34.99** | **326.20** | **57.24** | **2,585.36** | **3,170.37** |
| **Segment Results (Profit Before Tax)** | | | | | | |
| a) Lending & Investment Division | | (329.60) | (37.01) | (209.68) | 565.81 | 680.52 |
| b) Non Strategic Business Division | | (86.00) | 62.80 | 117.15 | 254.33 | 489.08 |
| *Total* | | (415.60) | 25.79 | (92.53) | 820.14 | 1,169.60 |
| Add: Unallocated Profits | | (42.42) | (38.54) | (62.02) | (194.46) | (160.69) |
| *Total Profit Before Tax* | | **(458.02)** | **(12.76)** | **(154.54)** | **625.69** | **1,008.92** |
| **Segment Assets** | | - | | | - | - |
| a) Lending & Investment Division | | 4,277.98 | 4,740.97 | 3,451.11 | 4,277.98 | 3,451.11 |
| b) Non Strategic Business Division | | 927.53 | 1,067.29 | 1,603.54 | 927.53 | 1,603.54 |
| *Total* | | 5,205.51 | 5,808.26 | 5,054.66 | 5,205.51 | 5,054.66 |
| Less: Inter-Segment Elimination | | - | - | - | - | - |
| Add: Unallocated Corporate Assets | | 234.82 | 152.83 | 272.73 | 234.82 | 272.73 |
| *Total Assets* | | **5,440.33** | **5,961.09** | **5,327.39** | **5,440.33** | **5,327.39** |
| **Segment Liabilities** | | | | | | |
| a) Lending & Investment Division | | - | - | - | - | - |
| b) Non Strategic Business Division | | 191.43 | 219.43 | 501.95 | 191.43 | 501.95 |
| *Total* | | 191.43 | 219.43 | 501.95 | 191.43 | 501.95 |
| Less: Inter-Segment Elimination | | - | - | - | - | - |
| Add: Unallocated Corporate Liabilities | | 280.83 | 394.37 | 349.65 | 280.83 | 349.65 |
| *Total Liabilities* | | **472.26** | **613.80** | **851.60** | **472.26** | **851.60** |

Operating segments are defined as components of an enterprise, for which discrete financial information is available, and evaluated regularly by Chief Operating Decision Maker (CODM), in deciding how to allocate resources and assessing performance.

-The Chief Operating Decision Maker (CODM) has primarilly classified business of the company in three different business activities viz. Lending & Investment Activities, Strategic Business Activities and Non Strategic Business Activities. The Lending and Investment activities and Strategic Business Activities are grouped under Lending and Business Division.

- In the Financial statements ending on March 31, 2026, Lending & Investment Division includes Segment Assets Rs.606 Lakhs and Segment Liabilities Rs.Nil pertaining to Strategic Business Activity.

GLANCE FINANCE LIMITED MUMBAI

Notes:

1 The above financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on May 30, 2026. The statutory auditors have expressed an unmodified audit opinion.

2 This statement has been prepared in accordance with companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The Company has assessed these changes, on the basis of the information available, consistent with the guidance provided by The Institute of Chartered Accountants of India, and found that there is no impact of the same on the financial results of the Company for the quarter and year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

4 During the financial year/quarter ended 31st March 2026, Management of the Company identified prior period errors relating to the classification and measurement of certain investments in accordance with Ind AS 109 – Financial Instruments. These errors arose due to incorrect application of the relevant accounting requirements and have been corrected in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors resulting in restatement of financial results of earlier year/quarters.

The impact of such restatement on the relevant financial results line items, including the Statement of Profit and Loss, Other Comprehensive Income and Earnings per Share is disclosed in the note below:

| Particulars | Quarter Ended | | | | Year Ended | |
|---|---|---|---|---|---|---|
| | 31.12.2025 | | 31.03.2025 | | 31.03.2025 | |
| | As Reported | Restated | As Reported | Restated | As Reported | Restated |
| **Income** | | | | | | |
| Net gain on fair value changes | - | (123.48) | - | (193.05) | - | 625.78 |
| **Tax Expense** | | | | | | |
| Deferred Tax | (18.87) | (48.00) | (16.31) | (64.65) | (50.02) | (30.68) |
| **Other Comprehensive Income** | | | | | | |
| Fair Value measurement of Investments | (123.48) | - | (199.22) | - | 619.61 | - |
| Income Tax on above | 31.13 | - | 48.35 | - | (17.79) | - |
| **Earnings per Share** | 3.33 | (0.76) | 0.06 | (6.36) | 10.26 | 37.15 |

5 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures In respect of full financial year and the unaudited published year to date figures upto nine months ended December 31, 2025 and December 31, 2024 which were subject to limited review.

6 Previous period's / Year's figures have been regrouped / rearranged wherever necessary.

For Glance Finance Limited

GLANCE FINANCE LIMITED MUMBAI

Narendra Arora
(Whole Time Director)
(DIN:03586182)

Narendra Karnavat
(Director)
(DIN : 00027130)

Place : Mumbai
Date : May 30, 2026

GLANCE FINANCE LTD
CIN No. L65920MH1994PLC081333
022-40100193
Glance Finance Ltd, 7 Kitab Mahal,
192 Dr DN Road, Mumbai 400001
www.glancefinance.in
cfo@glancefinance.in

**Annexure III**

**Brief details pertaining to the re-appointment of the Internal Auditor of the Company:**

| | |
|---|---|
| reason for change viz. appointment, ~~resignation, removal, death or otherwise~~; | Re-appointment |
| date of appointment/~~cessation~~ (as applicable) & term of appointment | M/s. M. R. Sharma & Co., Chartered Accountants has been re-appointed as an Internal Auditor of the company w.e.f. 30.05.2026 for the financial year 2026-27. |
| brief profile (in case of appointment) | Attached |
| disclosure of relationships between directors (in case of appointment of a director) | NA |

**PROFILE**

**M.R. SHARMA & CO. CHARTERED ACCOUNTANTS**

| | | |
|---|---|---|
| 1 | Name of the Audit firm | M. R. Sharma &Co. |
| 2 | Office Address | A/26, 1st Floor, Nand Bhuvan Ind. Estate, Near Onida House, Mahakali Caves Road, Andheri(East),Mumbai - 400093. |
| 3 | Phone number of office | 022-49608117,49647189,28265309 |
| 4 | E-mail | manojzalavadia@gmail.com |
| 5 | Mobile No | 7208483747 |
| 6 | Date of Establishment | 12/09/1989 to 31/03/2012 Proprietorship Converted to Partnership w.e.f 01/04/2012. |
| 7 | Registration No. of firm With ICAI | 109965W |
| 8 | Empanelment No. | RBI Unique Code No.- 064479 |
| | | Co-op Audit-A1/ 14526 |
| 9 | Constitution | Partnership |
| 10 | No. of Partners | 5 |
| 11 | PAN No of Firm | AAUFM9147Q |
| 12 | No of retired Bankers & Professionals | 3 |
| 13 | Other staff | 12 |
| 14 | Date of Peer Review | 17/12/2021 |
| 15 | GST REG.NO. | 27AAUFM9147Q1Z1 |

16. **DETAILS OF PARTNER(S) OF THE FIRM:**

| Sr. No. | Name | Age | ICAI Membership No. | Whether FCA or ACA |
|---|---|---|---|---|
| 1 | MANMOHAN SHARMA | 55 | 043562 | FCA, LLB |
| 2 | HEMANT MHAMBREY | 60 | 038238 | FCA |
| 3 | ASHWIN SHARMA | 38 | 163615 | FCA, ACS |
| 4 | MANOJ ZALAVADIYA | 30 | 600379 | ACA |
| 5 | RAHUL SUKHWAL | 30 | 175160 | FCA |

17. **PARTICULARS OF RETIRED BANKERS AND QUALIFIED PROFESSIONALS:**

| Sr. No. | Name | Age | Last Employment. | Qualification |
|---|---|---|---|---|
| 1 | NARAYAN BENNURKAR | 65 | CHIEF MANAGER ICICIBANK | M.COM, MBA |
| 2 | YOGESH KUMAR SHARMA | 70 | CHIEF MANAGER BANK OF BARODA | M.SC |
| 3 | ASHOK SARODE | 69 | SR MANAGER ORIENTAL BANK OF COMMERCE | B.COM |
| 4 | CA HITESH CHAPPARWAL | 30 | SELF EMPLOYED | CA |
| 5 | ANUHYA DALVI | 42 | SELF EMPLOYED | FCS, LLB |

18. **INFRASTRUCTURE:**

Our 1350 sq. ft. Office is conveniently located at Mahakali Caves Road, Andheri East in the vicinity of MIDC Industrial Area. The work floor consists of 20 work stations, connected in a LAN, fully equipped with up-to-date hardware / software and a Conference Room cum Library making it a very work-friendly environment.

19. **PROFESSIONAL EXPERIENCE**

The firm has wide and varied experience in the fields of Audit of Companies, LLPs, Banks, Trusts, Partnership Firms and Societies etc… which includes Statutory, Concurrent, Internal, GST, Income-tax, MVAT and Stock Audit.

Further, we also provide Tax Consultancy (Direct and Indirect), Corporate Governance, Project Finance, Tax assessment and Litigation Matters, Mergers and Acquisitions, Due Diligence and Secretarial services.