

Date: May 29, 2026

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Sub: Outcome of the Board Meeting held on Friday, May 29, 2026**

Dear Sir/Madam,

Pursuant to regulation 51(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company, at their Meeting held today i.e., Friday, May 29, 2026 through video conferencing have inter alia:

1. Considered and approved standalone financial results of quarter and year ended March 31, 2026.

It may be noted that the meeting was commenced at 03:00 P.M. (IST) and concluded at 09:45 P.M. (IST)

Kindly take the same on records.

Thanking you,

**For and on behalf of KLM Axiva Finvest Limited**

**Shibu Theckumpurath Varghese**  
**Wholetime Director**  
**DIN: 02079917**

Date: May 29, 2026

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Sub: Submission of financial results for the quarter and year ended March 31, 2026**

Dear Sir/Madam,

The Company hereby submits the following pursuant regulations 52 and 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

1. Audited standalone annual financial results for the quarter and year ended March 31, 2026;
2. Audit Report from Statutory Auditors on financial statements of the year ended March 31, 2026;
3. Disclosure of line items;
4. Statement on utilization of issue proceeds of non-convertible securities;
5. Disclosures of extent and nature of security created and maintained with respect to the secured listed non-convertible debt securities;
6. Certificate on security cover available in case of non-convertible debt securities;
7. Disclosures of related party transactions;
8. Declaration on unmodified opinion on financial statements.

Kindly take the same on records.

Thanking you,

**For and on behalf of KLM Axiva Finvest Limited**

**Shibu Theckumpurath Varghese**  
**Wholetime Director**  
**DIN: 02079917**

**KLM AXIVA FINVEST LIMITED**

Registered Office: Plot No. 39, Door No. 8-13, 1st Floor, Ashoka Complex, Mythripuram Colony, Gayathri Nagar X Road, Vaishalinagar PO., Hyderabad, Rangareddi - 500079

CIN: U65910TG1997PLC026983

**Statement of Assets & Liabilities as at 31st March 2026**

Figures are in rs in lakhs

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
<b>I ASSETS</b>			
<b>1 Financial Assets</b>			
(a) Cash and Cash Equivalents	6	1,949.24	3,616.23
(b) Bank Balance Other than (a) above	7	73.01	162.43
(c) Loans & Advances	8	1,59,902.58	1,60,814.37
(d) Other Financial Assets	9	1,494.58	1,754.71
		-	-
<b>2 Non-Financial Assets</b>			
(a) Current Tax Assets (Net)	10	250.34	662.36
(b) Deferred Tax Assets (Net)	11	723.57	1,093.05
(c) Property	12	9,280.15	9,372.92
(d) Plant and Equipment	12	3,948.47	4,693.07
(f) Other Intangible Assets	13	89.41	80.25
(g) Other Non-Financial Assets	14	9,029.25	7,050.75
<b>Total Assets</b>		<b>1,86,740.61</b>	<b>1,89,300.15</b>
<b>II LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>1 Financial Liabilities</b>			
(a) Payables	15	24.26	57.48
(b) Debt Securities	16	64,759.85	61,609.69
(c) Borrowings (Other than Debt Securities)	17	5,526.55	9,456.69
(d) Subordinated Liabilities	18	86,176.04	82,705.94
(e) Other Financial liabilities	19	7,018.26	6,352.09
		-	-
<b>2 Non-Financial Liabilities</b>			
(a) Current Tax Liabilities (Net)	20	-	-
(b) Other Non-Financial Liabilities	21	1,616.44	1,648.54
		-	-
<b>3 EQUITY</b>			
(a) Equity Share Capital	22	26,858.14	25,794.76
(b) Other Equity	23	(5,238.93)	1,674.95
<b>Total Liabilities and Equity</b>		<b>1,86,740.61</b>	<b>1,89,300.15</b>

The accompanying notes are an integral part of the Financial Statements.

For KLM Axiva Finvest Limited  
  
**Shibu Theekumpurath Varghese**  
**Wholetime Director**  
**DIN: 02079917**



**Statement of financial results for the quarter and year ended March 31, 2026**  
(As per regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

		(Rs. In Lakhs)				
Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended of previous year	Current year ended	Previous year ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025	
	Audited	Unaudited	audited	Audited	Audited	
<b>I Revenue From Operations</b>						
Interest Income	7,665.18	8,406.00	8,629.28	33,052.19	33,246.68	
<b>II Other Income</b>	-424.22	1,053.04	200.36	1,066.58	819.05	
<b>III Total income (I+II)</b>	<b>7,240.96</b>	<b>9,459.05</b>	<b>8,829.64</b>	<b>34,118.77</b>	<b>34,065.74</b>	
<b>EXPENSES</b>						
Finance Costs	4,395.34	4,776.66	4,394.71	18,113.91	17,453.40	
Impairment on Financial Instruments	207.73	183.21	353.58	474.50	518.97	
Employee benefits expenses	1,643.39	1,865.67	1,746.83	7,005.75	7,045.72	
Depreciation, amortization and impairment	235.17	332.68	84.17	961.34	874.72	
Other expenses	1,445.49	1,435.02	1,753.94	6,650.18	6,192.13	
<b>IV Total expenses</b>	<b>7,927.12</b>	<b>8,593.24</b>	<b>8,333.24</b>	<b>33,205.68</b>	<b>32,084.95</b>	
<b>V Profit/(Loss) before Tax (III-IV)</b>	<b>-686.17</b>	<b>865.81</b>	<b>496.40</b>	<b>913.09</b>	<b>1,980.79</b>	
<b>VI Tax Expense:</b>						
1. Current Tax	-	-	-399.83	-	-	
2. Deferred Tax	-373.07	400.07	-0.55	27.01	-38.57	
<b>VII Profit/(Loss) for the Period (V-VI)</b>	<b>-313.10</b>	<b>465.73</b>	<b>896.79</b>	<b>886.08</b>	<b>2,019.36</b>	
<b>VIII Other Comprehensive Income</b>	-63.98	-	-	-63.98	-	
<b>IX Total Comprehensive Income (VII+VIII)</b>	<b>-377.08</b>	<b>465.73</b>	<b>896.79</b>	<b>822.10</b>	<b>2,019.36</b>	
<b>X Earnings per Equity Share</b>						
Basic & Diluted (Rs.)	-0.17	0.18	0.35	0.33	0.85	

\*EPS not annualized for interim periods

For KLM Axiva Finvest Limited  
  
**Shibu Theckumpurath Varghese**  
 Wholetime Director  
 DIN: 02079917





Registered Office: Plot No. 39, Door No. 8-13, 1st Floor, Ashoka Complex, Mythripuram Colony, Gayathri Nagar X Road,  
Vaishalinagar P.O., Hyderabad, Rangareddi - 500079

CIN: U65910TG1997PLC026983

Cash Flow Statement for the year ended at 31st MARCH 2026

PARTICULARS	For the year ended 31st March 2026	For the year ended 31st March 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit Before Taxation	913.09	1,980.79
<i>Adjustments for:</i>		
Depreciation and Amortisation	961.34	874.72
Finance costs	18,113.91	17,453.40
Interest on income tax	-	-
Impairment on financial instruments	474.50	518.97
Gratuity	39.88	-
<b>Operating Profit before Working Capital Changes</b>	<b>20,502.72</b>	<b>20,827.89</b>
(Increase)/Decrease in Loans & Advances -Financial Assets	437.29	(138.34)
(Increase)/Decrease in Other Financial Assets	260.13	(65.78)
(Increase)/Decrease in Other Non Financial Assets	(1,978.50)	26.84
Increase/(Decrease) in Other Financial Liabilities	666.17	(347.05)
Increase/(Decrease) in Other Non financial Liabilities	(135.96)	128.66
<b>Cash from operations</b>	<b>19,751.85</b>	<b>20,432.21</b>
Net income tax paid/Refundable	412.02	(385.82)
<i>Net Cash From Operating Activities</i>	<b>20,163.86</b>	<b>20,046.39</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Capital Expenditure	(133.13)	(916.80)
Purchase of investments	-	-
Bank balances not considered as cash and cash equivalents	89.42	(823.04)
<i>Net Cash From Investing Activities</i>	<b>(43.71)</b>	<b>(1,739.85)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from issuance of equity shares	1,595.07	3,106.53
Additions/Deductions in Specific Reserve	(7,742.31)	89.45
Additions/Deductions in Other Reserve	(182.90)	-
Increase / (Decrease) in Payables	(33.22)	(43.19)
Increase / (Decrease) in Debt securities	3,150.16	(6,063.14)
Increase / (Decrease) in Subordinated liabilities	3,470.10	5,546.19
Increase / (Decrease) in Borrowings (other than Debt securities)	(3,930.14)	(2,568.58)
Dividend Paid	-	(1,026.15)
Finance cost	(18,113.91)	(17,453.40)
<i>Net Cash From Financing Activities</i>	<b>(21,787.16)</b>	<b>(18,412.29)</b>
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(1,667.01)</b>	<b>(105.75)</b>
<b>OPENING CASH AND CASH EQUIVALENTS</b>	<b>3,616.23</b>	<b>3,721.98</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	<b>1,949.23</b>	<b>3,616.23</b>

For KLM Axiva Finvest Limited  
  
**Shibu Theckumpurath Varghese**  
 Wholtime Director  
 DIN: 02079917



**Notes**

1. The above financial results have been reviewed by the Audit Committee on May, 28, 2026 and approved by the Board of Directors of the Company in their meeting held on May 29, 2026.
2. The working results have been arrived at after considering impairment as per Ind AS provisions, depreciation on fixed assets and other usual and necessary provisions.
3. Previous year figures have been regrouped/reclassified wherever necessary to confirm to current year presentation.
4. Other equity includes statutory reserve as per Section 45 IC of Reserve Bank of India Act 1934, Securities Premium, Statutory Reserve, Revaluation Reserve, General Reserve, Impairment Reserve and Retained Earnings.
5. The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segments.
6. The figures for the quarter ended March 31, 2026 are balancing figures between audited figures for the period ended March 31, 2026 and unaudited figures for the quarter ended December 31, 2025.
7. Disclosures required under regulation 52(4), 52(7), 52(7A), 54(2) and 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith as Annexure I.

**Independent Auditors' Report on the Audited Quarterly and Annual Standalone Financial Results of KLM Axiva Finvest Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended: -**

To,

The Board of Directors  
KLM Axiva Finvest Limited

**Report on the Audit of the Standalone Financial Results**

### **Opinion**

We have audited the accompanying Standalone Financial Results of M/s. KLM Axiva Finvest Limited ("the Company") for the quarter and year ended March 31, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 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 aforesaid standalone Financial Statements:

- i. is presented in accordance with the requirements of Regulation 52 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS'), RBI guidelines and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and 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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Standalone 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter**

We draw attention to Note 8 and accounting policy to the Financial Statements relating to loan accounts under the Microfinance Loan (Micro Loan) and MSME Loan (DPN 16). The balances in aforementioned loan accounts are in the nature of receivables for which only General Ledger were made available for our verification. Management has reduced 100% of the “Micro Loan” portfolio through adjustment against the impairment reserve and written off “DPN 16” loans amounting to ₹13.96 crores during the year. We noted a few instances where certain loans were renewed / transferred to Loan against security” without any actual cash flow.

We further draw attention to Note 19 to the Financial Statements relating to Other Financial Liabilities and accounting policy which includes balances aggregating to ₹0.55 crores appearing under suspense accounts, unidentified receipts, and unrecognized payments. These balances arose pursuant to the migration from the legacy system to the current Core Financial Services System (CFSS). As informed by the Management, these balances are presently under review and reconciliation.

Our opinion is not modified in respect of the aforementioned matters.

#### **Board of Directors' Responsibility for the Standalone Financial Results**

The Standalone Financial Results have been compiled from the Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation of these Standalone Financial Results that give true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time (“RBI guidelines”) and other accounting principles generally accepted in India and in compliance with Regulation 52 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 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 Standalone



Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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 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 Standalone 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 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 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 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 Company 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 represents the underlying transactions and events in a manner that achieves 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.

For **A. John Moris & Co,**  
Chartered Accountants  
Firm registration No:007220S

Jobin  
George

Digitally signed by Jobin George  
DN: cn=Jobin George, o=A. John Moris & Co.,  
serial=1, email=jobin@ajmca.com, c=IN  
2.5.4.20=8a4a4979a7417b40732e799d271abc03f  
7b0c0a049485779a225108940e  
postalCode=682036, st=Kerala,  
serialNumber=7826347776a2c119c5326f185  
8c07b407a251c1d3b0c9700baad1196, cn=Jobin  
George  
Date: 2026.05.29 21:16:26 +05'30'

**CA Jobin George, FCA**  
Partner  
Membership No: 236710  
UDIN: 26236710SCHOST9485

Place: Kochi  
Date: 29-05-2026



**Annexure I**
**Disclosure under 52(4) of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015**

We would like to submit the following details as required under clause 52(4) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements), 2015 for the quarter and year ended March 31, 2026.

Sl. No	Particulars	Disclosures
1	Debt equity ratio	7.48
2	Debt service coverage ratio	0.34
3	Interest service coverage ratio	1.05
4	Outstanding redeemable preference shares (Quantity and Value)	Nil
5	Capital redemption reserve/Debenture redemption reserve	Nil
6	Net worth (Excl. revaluation reserve)	20927.97 Lakhs
7	Net profit /loss after tax	886.08 Lakhs
8	Earnings per share:	
	Basic	0.33
	Diluted	0.33
9	Current Ratio	2.08
10	Long term debt to working capital	2.24
11	Bad debts to account receivable ratio	0.33
12	Current liability ratio	0.37
13	Total debt to total assets	0.88
14	Debtors turnover	Nil
15	Inventory turnover	Nil
16	Operating Margin (%)	2.68%
17	Net profit Margin (%)	2.60%
18	Sector specific equivalent ratios, as applicable	
	a. CRAR (Tier I)	12.98%
	b. GNPA	3.07%
	c. NNPA	2.11%



**Disclosure under 52(7) and 52(7A) of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015**

Statement of utilization of issue proceeds of non-convertible securities during the quarter ended March 31, 2026.

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Rs. In Lakhs)	Funds utilized (Rs. In Lakhs)	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
KLM Axiva Finvest Limited	INE01I507AY8	Public issue	Non-Convertible Debentures	December 04, 2024	10000	10000	No	NA	An amount of Rs. 8040.00 lakhs were utilized during the quarter ended December 2025, and the remaining balance of Rs. 1960.00 lakhs were utilized during the quarter ended March 2026.
	INE01I507AZ5								
	INE01I507BA6								
	INE01I507BB4								
	INE01I507BC2								
	INE01I507BD0								
	INE01I507BE8								
	INE01I507BF5								
	INE01I507BG3								
INE01I507AX0									

There are no material deviations in the use of issue proceeds of non-convertible securities as compared to the objects of the issue.

**For KLM Axiva Finvest Limited**



Shibu Theckumpurath Varghese  
Wholetime Director  
DIN: 02079917



Date: May 29, 2026  
Place: Ernakulam

**Disclosure under 54(2) of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015**

Sl. No	Particulars	Disclosures
1.	Extend of Security	Equal to the value of one time (one hundred percentage) of the NCDs outstanding plus interest accrued thereon.
2.	Nature of Security	<p><u>Nature of Security for NCD II:</u></p> <p>Secured by way of first ranking pari passu charge with existing secured creditors on all movable assets and fixed assets, including book debts and receivables, cash and bank balances, loans and advances, both present and future of the Company equal to the value of one time of the secured NCDs outstanding plus interest accrued thereon and first ranking pari passu charge on the immovable property situated at Plot No. 10 &amp; Plot No. 15. Malligai Nagar, Kombai Village, Uthampalaym Taluk, Theni District, Tamil Nadu.</p> <p><u>Nature of Security for NCD III:</u></p> <p>Secured by way of first ranking pari passu charge with existing secured creditors on all movable assets and fixed assets, including book debts and receivables, cash and bank balances, loans and advances, both present and future of the Company equal to the value of one time of the secured NCDs outstanding plus interest accrued thereon and first ranking pari passu charge on the immovable property situated at Theni District, Periyakulam Reg. Dt., Thevaram SRO, Uthampalyam Taluk, Kombai Village, Malligai Nagar, Plot No.10 in Survey No. 595/1.</p> <p><u>Nature of Security for NCD IV and V:</u></p> <p>Secured by way of first ranking pari passu charge with existing secured creditors on all movable assets and fixed assets, including book debts and receivables, cash and bank balances, loans and advances, both present and future of the Company equal to the value of one time of the secured NCDs outstanding plus interest accrued thereon.</p> <p><u>Nature of Security for NCD VI, VII, VIII, IX, X, XI, XII &amp; XIII:</u></p> <p>Secured by way of first ranking pari passu charge with Existing Secured Creditors, on all movable assets, including book debts and receivables, cash and bank balances, other movable assets, loans and advances, both present and future of the Company equal to the value of one time of the NCDs outstanding plus interest accrued thereon.</p>

For KLM Axiva Finvest Limited

Shibu Theekumpurath Varghese  
Wholetime Director  
DIN: 02079917





**CERTIFICATE ON SECURITY COVER**

To,

**KLM Axiva Finvest Limited,**  
KLM Grand Estate,  
Bypass Road, Edappally,  
Ernakulam - 682024.

Dear Sir,

Based on the audited financial statements and information and explanation made available by the Company, we certify that the security coverage for the secured debts as on 31<sup>st</sup> March 2026, would be as follows:

For **A. John Moris & Co,**  
Chartered Accountants  
FRN:007220S

**Jobin  
George**

Digitally signed by Jobin George  
DN: c=IN, o=Personal, title=9638,  
pseudonym=F711c07e066457eb6c3a60db  
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2.5.4.20=8e6aa69b9a7419bd0f5b0799d27  
1ebc0e3fbed0a5c0a64943774a22521d894fd  
&, postalCode=680307, st=Kerala,  
serialNumber=78362cc4717afae2c19e55  
36fe1f658c97b497a5f3c1d3bc9a7600ee6  
1196, cn=Jobin George  
Date: 2026.05.29 21:13:38 +05'30'

**CA Jobin George, FCA**  
Partner  
Membership No: 236710  
UDIN:26236710XOCSFJ3043

Place: Kochi  
Date: 29-05-2026



(In Lakhs)

Column A	Column B	Column C <sup>i</sup>	Column D <sup>ii</sup>	Column E <sup>iii</sup>	Column F <sup>iv</sup>	Column G <sup>v</sup>	Column H <sup>vi</sup>	Column I <sup>vii</sup>	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items Covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not Ascertainable or applicable (For Eg. Bank Balance, DSRA market value is	Market Value for Paripassu charge Assets <sup>viii</sup>	Carrying value/book value for pari passu chargeassets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA	Total Value(=K+L+M+N)
		Book Value	Book Value	Yes/ No	Book Value	Book Value					Relating to Column F			
<b>ASSETS</b>														
Property, Plant and Equipment	-	-	8,055.02	No	-	-	5,173.61	-	13,228.63	-	8,055.02	-	-	8,055.02
Capital Work-in- Progress	-	-	-	No	-	-	-	-	-	-	-	-	-	-
Right of Use Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	No	-	-	89.41	-	89.41	-	-	-	-	-
Intangible Assets under Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	Yes	1,59,902.58	-	-	-	1,59,902.58	-	-	-	1,59,902.58	1,59,902.58
Inventories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	-	Yes	1,949.24	-	-	-	1,949.24	-	-	-	1,949.24	1,949.24
Bank Balances other than Cash and Cash Equivalents	-	-	2,207.25	Yes	73.01	-	-	-	2,280.26	-	2,207.25	-	73.01	2,280.26
Others	-	-	-	Yes	1,494.58	-	10,003.16	-	11,497.75	-	-	-	1,494.58	1,494.58
<b>Total</b>	-	-	<b>10,262.27</b>	<b>NA</b>	<b>1,63,419.41</b>	-	<b>15,266.18</b>	-	<b>1,88,947.86</b>	-	<b>10,262.27</b>	-	<b>1,63,419.41</b>	<b>1,73,681.68</b>



Date: May 29, 2026

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

Sir/Madam,

**Sub: Declaration for audit report with unmodified opinion**

**Ref: Regulation 52(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.**

The Company hereby submits the declaration for the annual audit report on standalone financial statements for the financial year ended March 31, 2026 with unmodified opinion as required under regulation 52(3) of SEBI (LODR) Regulations 2015.

Kindly take the same on your record.

Thanking you,



Date: May 29, 2026

BSE Limited  
Listing Department  
P J Tower, Dalal Street,  
Mumbai-400001  
Maharashtra, India.


**Sub: Declaration with respect to Audit report with unmodified opinion to the Audited Standalone Financial Statements for the financial year ended March 31, 2026.**

We declare that the Audited Standalone Financial Statements for the financial year ended March 31, 2026 have been approved by the Board of Directors of the Company at the meeting held today, i.e., May 29, 2026.

The Statutory Auditors of the Company, M/s. A. John Moris & Co., Chartered Accountants (Firm Reg. No. 007220S) have not expressed any modified opinion(s) in their Audit Report on the Audited Standalone Financial Statements for the financial year ended March 31, 2026.

The above declaration is made in pursuant to Regulation 52(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Thanking you,

For KLM Axiva Finvest Limited  
  
Shibu Thekkumpurath Varghese  
Wholetime Director  
DIN: 02079917



Disclosure of related party transactions for the period from 1st October 2025 to 31st March 2025

SI. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of Related Party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN					Opening Balance	Closing Balance	Nature of indebtedness (loan/ issue of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end usage)	
1	KLM Axiva Finvest Limited	AAACN7976P	Mr. Sreenivasan Theattail Parameswaran Pillai	ADWP1T529Q	Chairman and Non Executive Director	Remuneration	13,33,332	6,66,666	0	0	0	0	0	0	0	0	0	0	
2	KLM Axiva Finvest Limited	AAACN7976P	Kaiprillil Mathew Kurlakose	ADZPK0851B	Independent Director	Sitting Fees	NA	2,70,000	0	0	0	0	0	0	0	0	0	0	0
3	KLM Axiva Finvest Limited	AAACN7976P	Joseph Paul Menacherry	ARCPM3088M	Independent Director	Sitting Fees	NA	1,20,000	0	0	0	0	0	0	0	0	0	0	0
4	KLM Axiva Finvest Limited	AAACN7976P	Abraham Thariyan	ABIP15233H	Independent Director	Sitting Fees	NA	1,20,000	0	0	0	0	0	0	0	0	0	0	0
5	KLM Axiva Finvest Limited	AAACN7976P	Thanish Dalee	AMAPD3042K	Chief Financial Officer	Remuneration	36,28,080	19,11,222	0	0	0	0	0	0	0	0	0	0	0
6	KLM Axiva Finvest Limited	AAACN7976P	Shibu Theekumpurath Varghese	ABIPV3995Q	Wholetime Director	Remuneration	1,80,00,000	90,00,000	0	0	0	0	0	0	0	0	0	0	0
7	KLM Axiva Finvest Limited	AAACN7976P	Manoj Raveendran Nair	AIRPR8676C	Chief Executive Officer	Remuneration	1,19,02,500	59,51,250	0	0	0	0	0	0	0	0	0	0	0
8	KLM Axiva Finvest Limited	AAACN7976P	Naveena P. Thampi	BCZPT7387M	Company Secretary	Remuneration	15,00,000	8,01,000	0	0	0	0	0	0	0	0	0	0	0
9	KLM Axiva Finvest Limited	AAACN7976P	Biji Shibu	AFAP55915A	Promoter & Director	Remuneration	36,00,000	18,00,000	0	0	0	0	0	0	0	0	0	0	0
10	KLM Axiva Finvest Limited	AAACN7976P	Erin Izbeth Shibu	LOIPS3900L	Daughter of Shibu T Varghese and Biji Shibu	Remuneration	6,00,000	1,50,000	0	0	0	0	0	0	0	0	0	0	0
	KLM Axiva Finvest Limited	AAACN7976P	VITHAYA PALLIKUDIVIL	ANEPV3199C	Spouse of Thanish Dalee	Interest paid on NCDs	NA	13,614	0	0	0	0	0	0	0	0	0	0	0
						Redemption of NCDs	NA	1,00,000	0	0	0	0	0	0	0	0	0	0	0

Date: 29.05.2026  
Place: Ernakulam

