



SHIKHA B. AGGARWAL & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Company for the quarter ended on 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 of Invesca Share Securities Limited

1. We have reviewed the accompanying Statement of the unaudited financial results of Invesca Share Securities Limited ('the Company') for the quarter ended as on June 30, 2026 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind-AS 34 prescribed under Section 133 of the Companies Act, 2013, applicable accounting standards and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing

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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.

5. Other Matter

- a) The Statement includes the results for the quarter ended 31 March 2026 which are the balancing figures between the audited figures in respect of the full previous financial year and the unaudited year to date figures up to the third quarter of the previous financial year, which were subjected to limited review, as required under the Listing Regulations.

Our conclusion on the Statement is not modified in respect of the above matters.

For Shikha B. Aggarwal & Co.

Chartered Accountants

Firm Reg. No. 014636C

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Date: 2026.08.12
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Sneh Sharma

Partner

M. No.: 515545

UDIN: 26515545UMOKOB3358

Date: 12-08-2026

Place: New Delhi