

General information about company		
Scrip code*	533306	
NSE Symbol*	SUMMITSEC	
MSEI Symbol*	NOTLISTED	
ISIN*	INE519C01017	
Name of company	SUMMIT SECURITIES LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	29-04-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-04-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Investment	
Start date and time of board meeting	29-04-2026 12:15	
End date and time of board meeting	29-04-2026 14:05	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	31-01-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.summitsecurities.net/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	No Default

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	38.47	164.46
(ii)	Dividend Income	600.9	5219.23
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	91.54
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	639.37	5475.23
	Other income	0.04	1.46
	Total income	639.41	5476.69
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	35.21	164.63
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.42	1.39
	Fees and commission expense	0	0
	Net loss on fair value changes	1854.87	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other Expenses	28.58	121.73
	Total other expenses	28.58	121.73
	Total expenses	1919.08	287.75
3	Total profit before exceptional items and tax	-1279.67	5188.94
4	Exceptional items	0	0
5	Total profit before tax	-1279.67	5188.94
6	Tax expense		
7	Current tax	154	1311
8	Deferred tax	-222.13	-128.59
9	Total tax expenses	-68.13	1182.41
10	Net Profit Loss for the period from continuing operations	-1211.54	4006.53
11	Profit (loss) from discontinued operations before tax	0	0

12	Tax expense of discontinued operations	0	0	
13	Net profit (loss) from discontinued operation after tax	0	0	
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
15	Total profit (loss) for period	-1211.54	4006.53	
16	<u>Other comprehensive income net of taxes</u>	-99205.06	-99109.69	
17	Total Comprehensive Income for the period	-100416.6	-95103.16	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
20	Details of equity share capital			
	Paid-up equity share capital	1090.18	1090.18	
	Face value of equity share capital	10	10	
21	Reserves excluding revaluation reserve		332325.16	
22	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings per share from continuing operations	-11.11	36.75	
	Diluted earnings per share from continuing operations	-11.11	36.75	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	0	0	
	Diluted earnings per share from discontinued operations	0	0	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	-11.11	36.75	
	Diluted earnings per share	-11.11	36.75	
23	Debt equity ratio			Textual Information(1) &
24	Debt service coverage ratio			Textual Information(2) &
25	Interest service coverage ratio			Textual Information(3) &
26	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	1. The above audited standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended from time to time. 2. The above audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Summit Securities Limited (the 'Company') at their respective meetings held on 29th April, 2026. Review under Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, has been carried out by the Statutory Auditors and have issued an unmodified opinion on the above audited standalone financial results. 3. As per the requirement of Ind AS 108, Operating Segments, based on evaluation of financial information for allocation of resources and assessing performance, the Company has identified as single segment, i.e., holding and investing with focus on earning income through dividends, interest and gains from investments. Accordingly, there is no separate reportable segment as per the Standard. 4. On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, thereby consolidating 29 existing labour laws. Pursuant to the implementation of the aforesaid Codes, the Company has reassessed its employee benefit obligations in accordance with Ind AS 19 – Employee Benefits, including the impact of restructuring of employee compensation with effect from March 1, 2026. Based on such assessment, the Company has recognized an incremental expense of Rs.9.84 lakhs for the year ended March 31, 2026. The aforesaid impact, being not material, has been recognized in the standalone Statement of Profit and Loss under “Employee Benefits Expense” and has not been presented as a separate line item. The Company will continue to evaluate the impact of any further rules / clarifications issued by the appropriate authorities and will account for the same, if any, in the period in which such changes become effective. 5. The figures for the quarter ended 31st March, 2026 and quarter ended 31st March, 2025 are the balancing figures between the published year to date figures in respect of year ended 31st March, 2026 and 31st March, 2025 respectively and published figures upto the end of the third quarter of current year/previous year, which were subject to limited review. 6. Amount shown as Rs. 0.00 represents amount below Rs.500 (Rupees Five Hundred). 7. The figures for the previous quarters/year have been regrouped, wherever necessary.

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	31.82
	Bank Balance other than (a) above	
	Derivative financial instruments	
	Receivables	
	(I) Trade Receivables	
	(II) Other Receivables	
	Loans	0
	Investments	377630.54
	Other Financial assets	
1	Other Financial assets	64.09
2		
3		
4		
5		
	Details of other Financial assets	
	Total other Financial assets	64.09
	Total Financial Asset	377726.45
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	
	Deferred tax Assets (Net)	
	Investment Property	
	Biological assets other than bearer plants	
	Property, Plant and Equipment	1.48
	Capital work-in-progress	
	Intangible assets under development	
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets	
1	Other non financial assets	39.38
2		
3		
4		
5		
	Details of other non-financial assets	
	Total other non-financial assets	39.38
	Total Non-Financial Asset	40.86
	Total assets	377767.31
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	

	Equity share capital	1090.18
	Other equity	332325.16
	Total equity attributable to owners of parent	333415.34
	Non controlling interest	
	Total equity	333415.34
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	
(b)	Payables	
	(I)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	
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	
(C)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	0
(e)	Deposits	
(f)	Subordinated Liabilities	
(g)	Other financial liabilities	
1	Other financial liabilities	27.01
2		
3		
4		
5		
	Details of other financial liabilities	
	Total of other financial liabilities	27.01
	Total Financial Liabilities	27.01
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	5
(b)	Provisions	72.37
(C)	Deferred tax liabilities (Net)	43971.58
(d)	Other non-financial liabilities	
1	Other non-financial liabilities	276.01
2		
3		
4		
5		
	Details of other non-financial liabilities	
	Total of other non-financial liabilities	276.01
	Total Non-Financial Liabilities	44324.96
	Total liabilities	44351.97
	Total equity and liabilities	377767.31
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of defined benefit plans	-3.30	-3.30
2	Fair valuation of Equity instruments through OCI	-115754.67	-116925.12
	Total Amount of items that will not be reclassified to profit and loss	-115757.97	-116928.42
2	Income tax relating to items that will not be reclassified to profit or loss	-16552.91	-17818.73
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-99205.06	-99109.69

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	5188.94
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0.14
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1162.32
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	2.7
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1.39
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	24.68
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-17.34
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-91.54
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-0.03
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1082.32
	Net cash flows from (used in) operations	6271.26
	Dividends received	0
	Interest paid	1301.76
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	4969.5
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0.03
Purchase of property, plant and equipment	1.62
Proceeds from sales of investment property	3820.62
Purchase of investment property	8928.91
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-5109.88
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-140.38
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0

	Net increase (decrease) in cash and cash equivalents	-140.38
	Cash and cash equivalents cash flow statement at beginning of period	172.2
	Cash and cash equivalents cash flow statement at end of period	31.82

Format for Disclosure of Related Party Transactions (applicable only for half-yearly financial statements)	
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Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Summit Securities Limited	AAACR4334B	KEC International Limited	AACCK5599H	Entities which have the ability to exercise influence/significant influence over the company	Any other transaction	Rent Paid	10	As per approval			3.57
Total value of transaction during the reporting period												3.57

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. DMKH & Co.	Yes	30-04-2027

