

Tree House Education & Accessories Ltd.

Shop No. 4, Aasha Co-operative Housing Society Ltd., 17th Road Khar West, Mumbai – 400 052.

Mobile No.: 7777051465 CIN : L80101MH2006PLC163028



May 15, 2026

To, BSE Limited Phiroze Jeejeebhoy Tower Dalal Street, Fort Mumbai - 400 001.	To, The National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051.	To, Metropolitan Stock Exchange of India Ltd. Exchange Square, CTS No. 25, Suren Road, Andheri (East), Mumbai - 400 093.
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Dear Sirs/Madam,

Sub.: Outcome of Board Meeting of the Company held on May 15, 2026

Ref.: Scrip Code: 533540 / Symbol: TREEHOUSE

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that at the meeting of the Board of Directors of the company held on Friday, May 15, 2026, Board of Directors inter- alia, transacted the following business:

1. Considered and Approved Audited Standalone and Consolidated Financial Results of the Company for the quarter and Financial year ended March 31, 2026 along with the Statement of Assets and Liabilities, Cash Flow Statements and Report of Auditor's thereon issued by M/s Rakesh Soni & Co., Chartered Accountants, and the Statutory Auditors of the Company.

We enclose a copy of the following:-

- i. Standalone and Consolidated Audited Financial Results, Statement of Assets and Liabilities, Cash flow Statements along with the Audit Report issued by the Statutory Auditors of the Company on the aforesaid financial results and statements.
- ii. A declaration with respect to Audit Report with unmodified opinion to the aforesaid Audited Financial Statements.
- iii. Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 related to Large Corporates.

The meeting of the Board of Directors of the Company commenced at 03:00 p.m. and concluded at 07.00 p.m.



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We request you to kindly take the above information on record.

Thanking you.

Yours truly,

For Tree House Education & Accessories Limited


Rajesh Bhatia

DIN: 00074393

Managing Director



Tree House Education & Accessories Limited

Regd. Office: Shop No.4, Aasha Co-operative Housing Society Ltd,
17th Road, Khar (west), Mumbai - 400052
CIN No. L80101MH2006PLC163028

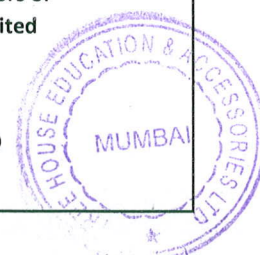
Audited Statement of Standalone Profit & Loss Account

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-26 Audited	31-12-25 Unaudited	31-03-25 Audited	31-03-26 Audited	31-03-25 Audited
1	Income:					
	a. Revenue from Operations	62.46	87.07	100.00	399.10	714.50
	b. Other Income	82.42	(58.56)	82.00	23.86	82.97
	Total Income	144.89	28.51	182.00	422.96	797.47
2	Expenses:					
	a. Operating expenses	40.61	38.86	63.00	162.18	228.23
	b. Employee Benefits Expense	48.70	42.07	46.00	175.34	172.99
	c. Finance Costs	56.16	0.04	-	56.24	0.26
	d. Depreciation & Amortisation	130.56	15.53	17.00	177.00	67.62
	e. Other Expenses	1,142.80	36.27	445.00	1,233.66	642.15
	Total expenses	1,418.84	132.78	571.00	1,804.42	1,111.25
	Profit/(Loss) before exceptional items, and tax (1-2)	(1,273.95)	(104.26)	(389.00)	(1,381.46)	(313.78)
3	Less : Exceptional items	-	-	-	-	-
4	Profit/(Loss) before tax (3+4)	(1,273.95)	(104.26)	(389.00)	(1,381.46)	(313.78)
5	a. Current Tax - MAT	-	-	-	-	(64.61)
6	b. Deferred Tax Asset/(Liability)	304.58	4.75	(85.16)	312.78	(1,360.61)
6	c. Short / (Excess) provision of earlier years	61.97	-	-	61.97	10.63
7	Profit(Loss) after tax (5-6)	(907.40)	(99.52)	(474.16)	(1,006.72)	(1,728.37)
8	Share of net profit/(loss) of associates and joint ventures accounted for using the equity method	1.97	1.45	1.00	9.80	9.51
9	Profit/(Loss) after tax (7+8)	(905.43)	(98.07)	(473.16)	(996.92)	(1,718.86)
10	Other Comprehensive Income:					
	i. Items that will not be reclassified to profit or loss-Actuarial (Loss)/Gain	401.52	-	-	401.52	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	iii. Deferred tax relating to items that will not be reclassified to profit or loss	(104.40)	-	-	(104.40)	-
	Total Other Comprehensive Income	297.13	-	-	297.13	-
11	Profit/(Loss) after Comprehensive income	(608.30)	(98.07)	(473.16)	(699.79)	(1,718.86)
12	Paid up equity share capital (face value Rs.10 per share)	4,231.00	4,231.00	4,231.00	4,231.00	4,231.00
13	Reserves excluding revaluation reserves				14,480.19	15,179.98
14	Earnings per share Before Exceptional Items					
	Basic	(1.44)	(0.23)	(1.12)	(1.65)	(4.06)
	Diluted	(1.44)	(0.23)	(1.12)	(1.65)	(4.06)
15	Earnings per share After Exceptional Items					
	Basic	(1.44)	(0.23)	(1.12)	(1.65)	(4.06)
	Diluted	(1.44)	(0.23)	(1.12)	(1.65)	(4.06)

For and on behalf of the Board of Directors of
Tree House Education & Accessories Limited

Rajesh Bhatia
Managing Director & CEO
DIN No: 00074393



Place: Mumbai
Date : 15th May 2026

Tree House Education & Accessories Limited

Regd. Office: Shop No.4, Aasha Co-operative Housing Society Ltd

17th Road, Khar (west), Mumbai - 400052

CIN No. L80101MH2006PLC163028

Audited Statement of Consolidated Profit & Loss Account

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-26 Audited	31-12-25 Unaudited	31-03-25 Audited	31-03-26 Audited	31-03-25 Audited
1	Income:					
	a. Revenue from Operations	62.46	105.84	188.28	399.10	714.50
	b. Other Income	82.42	0.00	0.93	23.86	82.97
	Total Income	144.89	105.84	189.21	422.96	797.47
2	Expenses:					
	a. Operating expenses	40.61	39.54	55.16	162.18	228.23
	b. Employee Benefits Expense	48.70	43.52	42.23	175.34	172.99
	c. Finance Costs	56.16	0.00	0.07	56.24	0.26
	d. Depreciation & Amortisation	130.56	15.54	16.89	177.00	67.62
	e. Other Expenses	1,142.80	25.65	68.27	1,233.66	642.15
	Total expenses	1,418.84	124.25	182.62	1,804.42	1,111.25
3	Profit(Loss) before exceptional items and tax (1-2)	(1,273.95)	(18.41)	6.59	(1,381.46)	(313.78)
4	Less: Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	(1,273.95)	(18.41)	6.59	(1,381.46)	(313.78)
6	Current Tax	-	-	-	-	(64.61)
	Deferred Tax Liability	304.58	4.75	(85.16)	312.78	(1,360.61)
	Short / (Excess) provision of earlier years	61.97	-	-	61.97	10.63
7	Profit(Loss) after tax (5-6)	(907.40)	(13.67)	(78.57)	(1,006.72)	(1,728.37)
8	Share of net profit/(loss) of associates and joint ventures accounted for using the equity method	1.97	0.43	1.77	9.80	9.40
9	Profit(Loss) for the period / year (7+8)	(905.43)	(13.24)	(76.80)	(996.92)	(1,718.97)
10	Other Comprehensive Income					
	i. Items that will not be reclassified to profit or loss-Actuarial (Loss)/Gain	401.52	-	-	401.52	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	iii. Deferred tax relating to items that will not be reclassified to profit or loss	(104.40)	-	-	(104.40)	-
11	Profit/(Loss) after Comprehensive income (9+10)	(608.30)	(13.24)	(76.80)	(699.79)	(1,718.97)
12	Paid up equity share capital (face value Rs.10 per share)	4,231	4,231	4,231	4,231	4,231
	Reserves excluding revaluation reserves				14,480.19	15,510.67
13	Earnings per share Before Exceptional Items					
	Basic	(1.44)	(0.03)	(0.18)	(1.65)	(4.06)
	Diluted	(1.44)	(0.03)	(0.18)	(1.65)	(4.06)
14	Earnings per share After Exceptional Items					
	Basic	(1.44)	(0.02)	(0.18)	(1.65)	(4.06)
	Diluted	(1.44)	(0.02)	(0.18)	(1.65)	(4.06)

For and on behalf of the Board of Directors of
Tree House Education & Accessories Limited

Rajesh Bhatia
Rajesh Bhatia

Managing Director & CEO



Place: Mumbai

Date : 15th May 2026

Tree House Education & Accessories Limited

Regd. Office: Shop No.4, Aasha Co-operative Housing Society Ltd,
17th Road, Khar (west), Mumbai - 400052
CIN No. L80101MH2006PLC163028

Audited Balance Sheet as at 31st March 2026

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	31-03-26 Audited	31-03-25 Audited	31-03-26 Audited	31-03-25 Audited
ASSETS :				
A. NON - CURRENT ASSETS :				
i) Property, Plant & Equipment and Intangible assets:				
a. Property, plant and equipment	11.08	18.68	11.08	18.68
b. Investment Properties	-	-	-	-
c. Goodwill	-	-	-	-
b. Intangible assets	1,429.93	1,028.05	1,429.93	1,028.05
ii) Financial assets:				
a. Investments	1,337.68	939.88	1,337.68	1,270.56
b. Loans & Advances	197.65	32.25	197.65	32.25
c. Other Non Current Assets	14,818.32	15,124.64	14,818.32	15,124.64
Deferred tax Assets (Net)	321.02	8.24	321.02	8.24
Total Non Current Assets	18,115.68	17,151.74	18,115.68	17,482.43
B. CURRENT ASSETS:				
i . Inventories	0.67	1.18	0.67	1.18
ii. Financial assets:				
a. Trade receivables	1,018.21	2,119.12	1,018.20	2,119.12
b. Cash and cash equivalents	1.86	0.17	1.86	0.17
c. Other financial assets	3.02	33.02	3.02	33.02
iii. Other Current Assets	2.17	0.25	2.17	0.25
Total current assets	1,025.92	2,153.73	1,025.92	2,153.73
Miscellaneous Expenses	-	-	-	-
Total Assets	19,141.60	19,305.47	19,141.60	19,636.16
EQUITY AND LIABILITIES:				
C. Equity:				
Equity Share capital	4,231.07	4,231.07	4,231.07	4,231.07
Other equity	13,839.98	14,539.77	13,839.98	14,870.46
D. LIABILITIES:	18,071.06	18,770.85	18,071.05	19,101.53
a. Non-current liabilities				
i. Financial liabilities:				
a. Provisions	13.92	13.37	13.92	13.37
b. L Deferred Tax Liabilities	104.40	-	104.40	-
b. Lease Liabilities	600.46	-	600.46	-
Total Non-Current liabilities	718.77	13.37	718.78	13.37
b. Current liabilities				
i. Financial liabilities:				
a. Trade payables- MSME	-	0.14	-	0.14
b. Trade payables - other than MSME	47.01	92.27	47.01	92.27
c. Other Financial Liabilities	-	-	-	-
c. Lease Liabilities	-	3.37	-	3.37
ii. Provisions	20.25	18.28	20.25	18.28
iii. Other current liabilities	284.51	407.20	284.51	407.20
Total Current liabilities	351.77	521.26	351.77	521.26
Total Liabilities	1,070.54	534.63	1,070.55	534.63
Total equity and liabilities	19,141.60	19,305.47	19,141.60	19,636.16

For and on behalf of the Board of Directors of
Tree House Education & Accessories Limited

Rajesh Bhatia
Managing Director & CEO
DIN No: 00074393

Place: Mumbai
Date : 15th May 2026



Tree House Education & Accessories Limited
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17th Road, Khar (west), Mumbai - 400052
CIN No. L80101MH2006PLC163028

Audited Cashflow Statement for the year ended 31st March 2026

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	31-03-26 Audited	31-03-25 Audited	31-03-26 Audited	31-03-25 Audited
A Cash flows from operating activities:				
Profit Before Tax	(1,381.46)	(313.78)	(1,381.46)	(313.78)
Adjustments for Share from JV:	-	-	-	-
Depreciation / amortisation	177.00	67.62	177.00	67.62
Fixed Assets Written Off	-	366.56	-	366.56
Loss on Sale of fixed assets	-	0.80	-	0.79
Exceptional Income	297.13	-	297.13	-
Income tax provisions	374.74	-	374.74	-
Profit from partnership firm	9.80	9.51	9.80	9.40
Profit on Sale of Fixed Assets	(0.16)	(1.02)	(0.16)	(1.02)
Finance charges	56.24	0.26	56.24	0.26
Provision(benefit)for deferred taxes	(208.38)	(53.98)	(208.38)	(53.98)
Pre-operative Expenses written off	-	-	-	-
Operating profit before working capital changes	(675.09)	75.97	(675.09)	75.85
Adjustments for:				
(Increase)/Decrease in inventories	0.51	(0.02)	0.51	-0.02
Deposits given to K-12 Schools	336.00	46.85	336.00	46.85
Decrease/(Increase) in sundry debtors	1,100.90	(233.65)	1,100.90	(233.65)
(Increase)/Decrease in Financial Loans	(165.40)	(7.76)	(165.40)	(7.76)
(Increase)/Decrease in Other Financial Assets	(397.48)	42.45	(66.79)	42.57
(Increase)/Decrease in Other Current Assets	(1.91)	0.65	(1.91)	0.65
Increase/(Decrease)in reserves	-	-	(330.69)	-
Increase /(Decrease) in Non Current Liabiltes	0.55	2.48	0.55	2.48
Increase /(Decrease) in liabilities and provisions	430.97	71.70	430.97	71.70
Cash generated from operations	629.06	(1.33)	629.06	(1.33)
Income tax paid	-	-	-	-
Net cash generated from operating activities	629.06	(1.33)	629.06	(1.33)
B Cash flow from investing activities:				
Purchase of fixed assets	(579.35)	(0.74)	(579.35)	(0.74)
Proceeds from Sale of Fixed Assets	8.23	2.25	8.23	2.25
Net cash used in investing activities	(571.12)	1.51	(571.12)	1.51
C Cash flow from financing activities				
Proceeds from working capital loan (net)	-	-	-	-
Finance Charges	-	(0.26)	-	(0.26)
Interest paid	(56.24)	-	(56.24)	-
Net cash provided by financing activities	(56.24)	(0.26)	(56.24)	(0.26)
Net increase in cash and cash equivalents during the period	1.70	(0.08)	1.70	(0.08)
Cash and cash equivalents as at the beginning of the period	0.17	0.25	0.17	0.25
Cash and cash equivalents as at the end of the period	1.87	0.17	1.87	0.17

For and on behalf of the Board of Directors of
Tree House Education & Accessories Limited

Rajesh Bhatia
Rajesh Bhatia

Managing Director & CEO

DIN No: 00074393



Place: Mumbai

Date : 15th May 2026

Tree House Education & Accessories Limited

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17th Road, Khar (west), Mumbai – 400052
CIN No. L80101MH2006PLC163028

Notes:

1. The Standalone & Consolidated audited financial results for the quarter were reviewed by audit committee and approved at the meeting of Board of Directors of the Company held on 15th May 2026.
2. The Company falls within a single primary business segment viz. "Educational Services" the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Segment Reporting" is not applicable.
3. a. Previous period / year figures have been regrouped / reclassified wherever necessary to confirm with the current period / year presentation.
b. The figures of the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the respective financial year.
4. The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, to the extent applicable.
5. Income and Expenditure billed/incurred on three months/annual basis has been charged proportionately for corresponding 3 months for the quarter ended. Royalty income booked on receipt/ accrued basis, without distributing proportionately over the remaining quarters of the financial year as per the accounting policy consistently followed by the company.
6. In the consolidated profit & loss statement, share of net profit/(loss) of associates and joint ventures accounted using the equity method includes share of profit received from LLP and Partnership Firm. The company holds 51% of share of profit in LLP and also in Partnership Firm.
7. The Company has given a refundable security deposit of Rs.136.18 crores to Mira Education Trust as per the Facilitation Service Agreement entered on 01.03.2012. As per the terms of the agreement, total refundable security deposit to be provided by Company to Trust was Rs. 143 Cr and the said security deposit was to be refunded by the Mira Education Trust within a period of five years commencing from the date on which the total refundable deposit was paid by the Company. The company is in communication with Mira Education Trust to refund of the said deposit, and the Company has received Rs. 17.90 Cr till 31st March 2026 towards refunds of security deposit.

Now the company is in receipt of a letter dated 25.02.2026 from the trust stating the schedule of repayment of deposit and in terms of the letter received by the company from the trust the company has provided for expected credit loss of Rs.8.76 crores for the year ended 31st March 2026 as per Ind AS 109. The Company is confident of recovering the entire amount of security deposit as per the schedule provided by the Trust.

8. On the basis of order received from the Hon. Sole Arbitrator on refund of security deposit of Rs.29 crores on a phased manner within a period of 30 years starting from financial year 2025-26 provided by company to Vidya Bharti Samiti, company has provided for Expected Credit Loss @ 8% over the period of the agreement.
9. Provision for bad debts of Rs.1.21 crores created for the earlier years have been transferred to bad debts during the financial year as there are no recoveries.

**For and on behalf of the Board of Directors of
Tree House Education & Accessories Limited**

Rajesh Bhatia
Managing Director & CEO
DIN No: 00074393

Place: Mumbai
Date : 15th May 2026





RAKESH SONI & CO.

Chartered Accountants

LG-31, Crown Plaza
Nursery Circle, Vaishali Nagar,
Jaipur (Rajasthan) - 302021
Ph.: 0141-2354810, 9820673833

003, Dev Darshan Tower
Indira Complex, 60 Feet Road
Bhayandar (W), Maharashtra-401101
Ph.: 022-46071422, 9820673833

E-mail : rakeshsoniandcompany@gmail.com

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE STANDALONE ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF TREE HOUSE EDUCATION & ACCESSORIES LIMITED

Opinion

We have audited the accompanying standalone annual financial results of **Tree House Education & Accessories Limited** (hereinafter referred to as the "Company") for the quarter and year ended March 31st, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

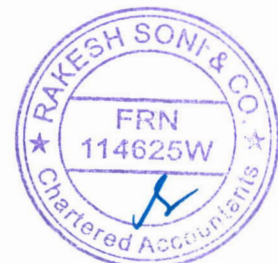
In our opinion and to the best of our information and according to the explanations given to us, aforesaid standalone annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended 31st March 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 the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 statements 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 on the standalone annual financial results.



1. Confirmation letters have been sent by the Company to sundry creditors and debtors and parties to whom loans & advances, deposits have been granted for confirming the balances lying in their ledger accounts in books of the Company. The balances under these heads have been shown as per books of accounts and are subject to confirmation, reconciliation and adjustment, if any.
2. Forensic Audit by Economic Offence Wing of Mumbai Police against the Company for the period from F.Y. 2011-12 to 2017-18 is underway. The Company is defending/pursuing legal cases on various forums against itself and its past directors.
3. Mira Education Trust has filed Civil Suit before the Hon Vadordra Civil Judge (CD) against Zebar Realty LLP in which company has also been named as defendant.
4. The Company has received summons on 22nd March 2024 and on 30th March 2024 from Court in Vadodhara, Gujarat for Physical appearance on the case filed by Zebar Realty LLP, for forceful occupation of the property by 'Mira Education Trust', who runs 'Tree House High School' on his property which was sold to firm 'Zebar Realty LLP' by 'Tree House Education and Accessories Limited' in the financial year 2022-23.

An FIR was filed on 26.02.2025 against company, its Managing Director, Directors and KMPs. by Vadodara Detection of Crime Branch on the orders of the Land Grabbing Committee, Vadodara, relating to a dispute of a property sold by the company in Vadodara. Further on 02.03.2025, 2 (two) Independent Directors were arrested by Vadodara Crime branch from Mumbai. On 03.03.2025 Special Criminal Application (SCRA) No 3449 of 2025 was filed before Gujarat high Court by the company and its directors/KMPS. On 10.03.2025 regular bail was granted by Special Court, Vadodara City to both the arrested directors and said directors were released. On 10.03.2025 Anticipatory Bail was granted by Special Court, Vadodara to Independent Directors. On 20.03.2025 Anticipatory Bail was granted by Special Court, Vadodara to Executive directors and the company secretary.

Further Hon. High Court of Gujarat by its order dated 20.03.2025 (received by Company on 21.03.2025) in SCRA No 3449 of 2025 has granted interim relief to the company and its officers restraining the police authorities from taking coercive action and not to file any charge sheet without the prior permission of the Gujarat High Court and thus admitted the Company's petition for final hearing.

The company continues to pursue legal options for the said matter.

5. The Company has given a refundable security deposit of Rs.136.18 crores to Mira Education Trust as per the Facilitation Service Agreement entered on 01.03.2012. As per the terms of the agreement, total refundable security deposit to be provided by Company to Trust was Rs. 143 Cr and the said security deposit was to be refunded by the Mira Education Trust within a period of five years commencing from the date on which the total refundable deposit was paid by the Company. The company is in communication with Mira Education Trust to refund of the said deposit, and the Company has received Rs. 17.90 Crores till 31st March 2026 towards refunds of security deposit.



Now the company is in receipt of a letter dated 25.02.2026 from the trust stating the schedule of repayment of deposit and in terms of the letter received by the company from the trust the company has provided for expected credit loss of Rs.8.76 crores for the year ended 31st March 2026 as per Ind AS 109. The Company is confident of recovering the entire amount of security deposit as per the schedule provided by the Trust.

6. On the basis of order received from the Hon. Sole Arbitrator on refund of security deposit of Rs.29 crores on a phased manner within a period of 30 years starting from financial year 2025-26 provided by company to Vidya Bharti Samiti, company has provided for Expected Credit Loss @ 8% over the period of the agreement.
7. Provision for bad debts of Rs.1.21 crores created for the earlier years have been transferred to bad debts during the financial year as there are no recoveries.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

This standalone annual financial results have been prepared on the basis of the annual financial statements.

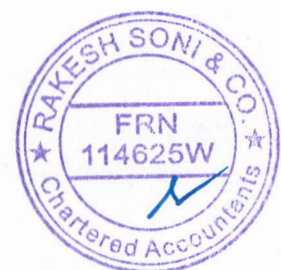
The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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 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 annual 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 annual financial results, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results for the year ended 31st March 2026.

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual 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, but not for the purpose of expressing opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of requirements specified under regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and 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 standalone annual 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Annual 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(s)

The standalone annual financial results include the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect to these matters.

For Rakesh Soni & Co.
Chartered Accountants
(Firm Registration No.114625W)


CA R. K. Soni

Partner

M. No. 047151

UDIN : 26047151HRXBASI681

Date : 15th May, 2026

Place : Mumbai





RAKESH SONI & CO.

Chartered Accountants

LG-31, Crown Plaza
Nursery Circle, Vaishali Nagar,
Jaipur (Rajasthan) - 302021
Ph.: 0141-2354810, 9820673833

003, Dev Darshan Tower
Indira Complex, 60 Feet Road
Bhayandar (W), Maharashtra-401101
Ph.: 022-46071422, 9820673833

E-mail : rakeshsoniandcompany@gmail.com

INDEPENDENT AUDITOR'S REPORT

The Board of Directors of
Treehouse Education & Accessories Limited

Report on the audit of the Consolidated Financial Results

Opinion

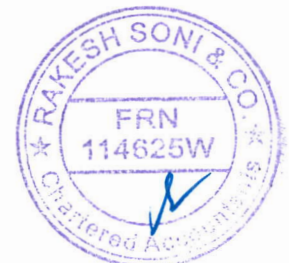
We have audited the accompanying consolidated annual financial results of **Treehouse Education & Accessories Limited** (hereinafter referred to as the 'Holding Company') and its associate (Holding Company and its Associate together referred to as "the Group") for the quarter and year ended 31st March 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 aforesaid consolidated annual financial results:

- a. include the annual financial results of the following associate:
M/s JT Infra Private Limited - Associate in which Holding company holds 50%
M/s Aaviv Tutorials LLP – Investment of 51% in the capital of LLP
M/S Aaviv Tutorials - Investment of 51% in the capital of partnership firm.
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable India Accounting Standards, and other accounting principles generally accepted in India, of consolidated net loss and other comprehensive income and other financial information of the Group for the year ended 31st March 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 Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

1. Confirmation letters have been sent by the Company to sundry creditors and debtors and parties to whom loans & advances, deposits have been granted for confirming the balances lying in their ledger accounts in books of the Company. The balances under these heads have been shown as per books of accounts and are subject to confirmation, reconciliation and adjustment, if any.
2. Forensic Audit by Economic Offence Wing of Mumbai Police against the Company for the period from F.Y. 2011-12 to 2017-18 is underway. The Company is defending/pursuing legal cases on various forums against itself and its past directors.
3. Mira Education Trust has filed Civil Suit before the Hon Vadodra Civil Judge (CD) against Zebar Realty LLP in which company has also been named as defendant.
4. The Company has received summons on 22nd March 2024 and on 30th March 2024 from Court in Vadodhara, Gujarat for Physical appearance on the case filed by Zebar Realty LLP, for forceful occupation of the property by 'Mira Education Trust', who runs 'Tree House High School' on his property which was sold to firm 'Zebar Realty LLP' by 'Tree House Education and Accessories Limited' in the financial year 2022-23.

An FIR was filed on 26.02.2025 against company, its Managing Director, Directors and KMPs. by Vadodara Detection of Crime Branch on the orders of the Land Grabbing Committee, Vadodara, relating to a dispute of a property sold by the company in Vadodara. Further on 02.03.2025, 2 (two) Independent Directors were arrested by Vadodara Crime branch from Mumbai. On 03.03.2025 Special Criminal Application (SCRA) No 3449 of 2025 was filed before Gujarat high Court by the company and its directors/KMPs. On 10.03.2025 regular bail was granted by Special Court, Vadodara City to both the arrested directors and said directors were released. On 10.03.2025 Anticipatory Bail was granted by Special Court, Vadodara to Independent Directors. On 20.03.2025 Anticipatory Bail was granted by Special Court, Vadodara to Executive directors and the company secretary.

Further Hon. High Court of Gujarat by its order dated 20.03.2025 (received by Company on 21.03.2025) in SCRA No 3449 of 2025 has granted interim relief to the company and its officers restraining the police authorities from taking coercive action and not to file any charge sheet without the prior permission of the Gujarat High Court and thus admitted the Company's petition for final hearing.

The company continues to pursue legal options for the said matter.

5. The Company has given a refundable security deposit of Rs.136.18 crores to Mira Education Trust as per the Facilitation Service Agreement entered on 01.03.2012. As per the terms of the agreement, total refundable security deposit to be provided by Company to Trust was Rs. 143 Cr and the said security deposit was to be refunded by the Mira Education Trust within a period of five years commencing from the date on which the total refundable deposit was paid by the Company. The company is in communication with Mira Education



Trust to refund of the said deposit, and the Company has received Rs. 17.90 Crores till 31st March 2026 towards refunds of security deposit.

Now the company is in receipt of a letter dated 25.02.2026 from the trust stating the schedule of repayment of deposit and in terms of the letter received by the company from the trust the company has provided for expected credit loss of Rs.8.76 crores for the year ended 31st March 2026 as per Ind AS 109. The Company is confident of recovering the entire amount of security deposit as per the schedule provided by the Trust.

6. On the basis of order received from the Hon. Sole Arbitrator on refund of security deposit of Rs.29 crores on a phased manner within a period of 30 years starting from financial year 2025-26 provided by company to Vidya Bharti Samiti, company has provided for Expected Credit Loss @ 8% over the period of the agreement.
7. Provision for bad debts of Rs.1.21 crores created for the earlier years have been transferred to bad debts during the financial year as there are no recoveries.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

This statement has been prepared on the basis of the audited consolidated financial statements for the year ended march 31, 2026 of the Company. The parent Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group and its associate in accordance with the applicable 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.

The respective Board of Directors of the entities included in the group responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.



Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual 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 through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 Group 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 consolidated annual 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual 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 entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other companies included in the consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter(s)

1. We did not audit the financial statements of M/S JT Infra Pvt Ltd, an associate included in the consolidated financial statements, whose financial statements reflects group's share in net profit and total comprehensive income of Rs.(NIL) and Rs. (NIL) for the quarter and year ended March 31, 2026, respectively, as considered in the consolidated financial statements. The financial statements of the associate have not been audited and the draft financials has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the said associate, is based solely on the draft financials received from the management of JT Infra Pvt Ltd.
2. We did not audit the financial statements of M/S AAVIV TUTORIALS LLP, an Partnership firm included in the consolidated financial statements, whose financial statements reflects group's share in net profit of Rs. 6.16 lakhs for the year ended March 31, 2026, as considered in the consolidated financial statements.

We did not audit the financial statements of M/S AAVIV TUTORIALS, an Partnership firm included in the consolidated financial statements, whose financial statements reflects group's share in net profit of Rs. 3.64 lakhs for the year ended March 31, 2026.

The financial statements of the Partnership firm and LLP have been audited and the copy of financials has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the said firms, is based on the audited financials received from the management.

3. The consolidated annual financial results include the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of this matter.

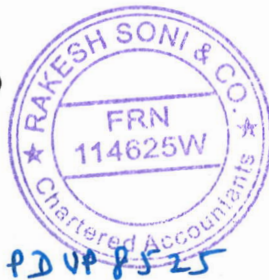
For Rakesh Soni & Co.
Chartered Accountants
(Firm Registration No.114625W)


C.A. R. K. Soni

Partner

M. No. 047151

UDIN : 26047151CFPDVAP8525



Mumbai, 15th May 2026

Tree House Education & Accessories Ltd.

Shop No. 4, Aasha Co-operative Housing Society Ltd., 17th Road Khar West, Mumbai – 400 052.

Mobile No.: 7777051465 CIN : L80101MH2006PLC163028



May 15, 2026

To, BSE Limited Phiroze Jeejeebhoy Tower Dalal Street, Fort Mumbai - 400 001	To, The National Stock Exchange of India Ltd. BandraKurla Complex (East) Mumbai - 400 051	To, Metropolitan Stock Exchange of India Ltd. Exchange Square, CTS No. 25, Suren Road, Andheri (East), Mumbai - 400 093
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Ref: Scrip Code: 533540/ Symbol: TREEHOUSE

Sub: Declaration in respect of unmodified opinion on Audited Financial statements for the financial year ended March 31, 2026

Dear Sir(s)/Ma'am,

In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016, and Regulation 33 of the SEBI (LODR) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company viz. M/s. Rakesh Soni & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Statements of the Company for the quarter and year ended March 31, 2026.

Please take the same on your records and acknowledge.

Thanking you,

Yours Faithfully

For Tree House Education & Accessories Limited


Rajesh Bhatia
Managing Director & Chief Executive Officer
DIN: 00074393



Tree House Education & Accessories Ltd.

Shop No. 4, Aasha Co-operative Housing Society Ltd., 17th Road Khar West, Mumbai – 400 052.

Mobile No.: 7777051465 CIN : L80101MH2006PLC163028



May 15, 2026

To, BSE Limited Phiroze Jeejeebhoy Tower Dalal Street, Fort Mumbai - 400 001	To, The National Stock Exchange of India Ltd. BandraKurla Complex (East) Mumbai - 400 051	To, Metropolitan Stock Exchange of India Ltd. Exchange Square, CTS No. 25, Suren Road, Andheri (East), Mumbai - 400 093
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Ref: Scrip Code: 533540/ Symbol: TREEHOUSE

Sub: Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 related to Large Corporates.

Dear Sir(s)/Ma'am,

With Reference to captioned subject, as required we are providing the following details of Company along with the Annual Financial Results being filed with Stock Exchanges for the Financial Year ending 31st March, 2026.

Sr. No	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	NIL
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	NIL
3.	Highest credit rating of the Company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/ support built in	NIL
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	NIL
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	NIL

Kindly take the same on your record.

For Tree House Education & Accessories Limited


Rajesh Bhatia
Managing Director & Chief Executive Officer
DIN: 00074393

