Reg. Office Address:
Room No. 0923, 9th Floor,
Sankalp Bhawan, GPOA-II,
Kasturba Gandhi Marg. New Delhi 110001
CIN: L70101DL2005GOI132162
Website: www.hpil.co.in
Email :info@hpil.co.in,Tel: 011-23783012/23783013

HEMISPHERE PROPERTIES INDIA LIMITED
(A Government of India Enterprise)

हेमीस्फेयर प्रॉपर्टीज इंडिया लिमिटेड
(भारत सरकार का उपक्रम)

HPIL/BS/Stx/2026-27 Dated: 11.08.2026

To,
Manager,
Listing Department
BSE Limited,
P.J. Towers, Dalal Street
Mumbai

To,
Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot No. C/1,G Block,
Bandra Complex, Bandra (E),
Mumbai

Script Code: 543242 Symbol: HEMIPROP

Sub: Outcome of Board Meeting.

Sir/ Madam,

The Board of Directors, in their meeting held on Tuesday, August 11, 2026, inter-alia considered and approved as the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026, were approved and taken on record. It may be noted that M/s Aggarwal & Rampal, Chartered Accountants, have issued a Limited Review Report with an unmodified opinion on the above-mentioned financial results.

The above stated documents are also available on the website of Company, www.hpil.co.in.

The Board meeting commenced at 12.20 PM and concluded at 1.20 pm.

This is for your information and dissemination.

Thanking you,

For ***Hemisphere Properties India Limited***

LUBNA Digitally signed by LUBNA Date: 2026.08.11 13:25:21 +05'30'

Lubna
Company Secretary & Compliance Officer

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(भारत सरकार का उपक्रम)

HEMISPHERE PROPERTIES INDIA LIMITED

CIN : L70101DL2005GOI132162

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in Lakhs)

	Particulars	Quarter Ended			Year Ended
		30-Jun-2026	31-Mar-2026	30-Jun-2025	31-Mar-2026
		(unaudited)	(audited)	(unaudited)	(audited)
	Revenue :				
I.	Revenue from operations	14.61	25.51	23.86	99.24
II.	Other income	64.29	63.53	135.29	405.65
III.	**Total Income (I + II)**	**78.89**	**89.05**	**159.15**	**504.90**
IV.	**Expenses:**				
	Change in Stock	-	-	-	-
	Employee benefits expenses	12.32	9.48	12.53	43.52
	Finance costs	218.63	233.78	169.24	800.56
	Depreciation, amortization and impairment	3.49	3.45	3.52	14.03
	Other Expenses	164.69	250.22	238.15	1004.30
	Total Expenses (IV).	**399.13**	**496.94**	**423.44**	**1862.41**
V.	**Profit/loss Before exceptional items and Tax (III - IV)**	**(320.24)**	**(407.89)**	**(264.29)**	**(1357.52)**
VI.	Exceptional items	-	-	-	-
VII.	Profit/(Loss) before tax (V - VI)	**(320.24)**	**(407.89)**	**(264.29)**	**(1357.52)**
VIII.	Tax expense:				
	(1) Current tax				
	- For the year	-	-	-	-
	For earlier years (net)	-	-	-	-
	(2) Deferred tax (net)	-	(235.51)	-	(235.51)
	Total Tax Expense (VIII)	-	(235.51)	-	(235.51)
IX	**Profit/(loss) for the period from continuing operation (VII - VIII)**	**(320.24)**	**(172.38)**	**(264.29)**	**(1122.01)**
X	Profit/(loss) from discontinued operations	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	**Profit/(loss) for the period (IX+XII)**	**(320.24)**	**(172.38)**	**(264.29)**	**(1122.01)**
XIV	Other Comprehensive Income	-	-	-	-
XV	**Total Comprehensive Income for the period**	(320.24)	(172.38)	(264.29)	(1122.01)
XVI	**Earnings Per Equity Share:**				
	(1) Basic	(0.11)	(0.06)	(0.09)	(0.39)
	(2) Diluted	(0.11)	(0.06)	(0.09)	(0.39)

AGGARWAL & RAMPAL ★ Chartered Accountants ★ FRN 003072N New Delhi

HEMISPHERE PROPERTIES INDIA LIMITED ★ NEW DELHI

Notes to the financial statement as on June 30, 2026

1. The above unaudited financial results for the quarter ended on 30.06.2026, duly reviewed and recommended by Audit Committee of Company and taken on record by the Board of Directors at their meeting held on 11.08.2026.
2. The unaudited financial results for the quarter ended on 30.06.2026 have been subject to limited review by the Statutory Auditor of the Company.
3. The figures of the quarter ended March 31, 2026 are the balancing figure between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2025, which were subjected to limited review by the Statutory Auditors.
4. The financial statements are prepared in compliance with Indian Accounting Standards, "Ind-AS" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circular dated 5th July 2016.
5. The Company issued a Request for Proposal (RFP) dated 18.02.2026 for sale of its land parcel situated at Village Bopkhel, Pune, Maharashtra – 411031. Pursuant to the RFP, an e-auction was successfully conducted on 12.05.2026, wherein Hypervault AI Data Center Limited emerged as the successful bidder with a highest bid of ₹640.50 crore.
   Subsequent to obtaining the requisite approval of the shareholders, the Company issued a Letter of Acceptance (LoA) to Hypervault AI Data Center Limited. The sale consideration shall be received in accordance with the terms and conditions stipulated in the RFP document, and The sale deed shall be executed on fulfilment of all applicable terms and conditions of the transaction.
6. The Company is engaged in the business of Real Estate. In the context of Ind As 108 on 'Segment Reporting', the results are considered to constitute a single reportable primary / business segment.
7. The provisions for Income Tax/ Deferred Tax is being assessed/ computed by the Company annually and not on quarterly/ half-yearly basis in the Interim Financials (Unaudited Results).
8. Comparative figures have been regrouped / re-casted/ rearranged wherever deemed necessary to confirm to current period classification.

For Hemisphere Properties India Limited

HEMISPHERE PROPERTIES INDIA LIMITED NEW DELHI

D Thara

(Chairperson & Managing Director)

DIN: 01911714

Place : New Delhi

Date :11.08.2026

AGGARWAL & RAMPAL Chartered Accountants FRN: 003072N New Delhi

Global Associate
CIBA
Cross Border Associates
The Global Alliance of Trusted M&A Advisors

AGGARWAL & RAMPAL
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www.aggarwalrampal.com

Limited Review Report on the Unaudited Financial Results for the Quarter ended June 30, 2026 of the Hemisphere Properties India Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Hemisphere Properties India Limited

1) We have reviewed the accompanying statement of unaudited financial results of **Hemisphere Properties India Limited** (the 'Company') for the quarter ended on June 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulation').

2) This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

AGGARWAL & RAMPAL
FRN 003072N
New Delhi
Chartered Accountants

Based on our review conducted as above, *we observe the following-*

1. *During the Quarter ended June 30, 2026 During the Financial Year, the Company has not complied, with the provisions contained in Section 149 of the Companies Act read with Rule – 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 17, 18, 19, 20, 21 and other relevant provision of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 in respect of the Appointment of the Independent Directors on the Board and its committee. consequential effect (if any) on the financial statement remains unascertained.*

2. *Provision for Stamp Duty Payable towards registration/mutation of the complete land parcels in all states, amounting to Rs. 65,100 lacs, which has been computed based on the circle rates prevailing in Financial Year 2016-17. The actual liability in this regard may vary, being dependent upon the Circles rates/stamp duty rates prevailing at the time of transfer of titles of land in future. The Company has paid an amount of Rs. 774.30 lacs (out of the above provision of Rs. 65,100 lacs) during the financial year 2022-23 for the Chennai Land and the Conveyance Deed has been executed for the said land. Further, during the financial year 2023-24, an amount of Rs. 316.20 lacs, being the Development Fees/Mutation Charges on Mutation of Kolkata land parcel has been appropriated out of Rs. 65100 lacs, and paid in May 2024.*
However, the management has not re-assessed/reviewed the remaining outstanding liability of Rs. 63980.21 lacs as of June 30, 2026, in view of the Mutations/Execution of Conveyance Deed of certain land parcels post FY 2020-21 till June 30, 2026.

3. *Non-Recognition/Accounting of Property Tax/Urban Land Tax Liability by the Company in relation to the Land Parcel of 53.04 acres in Chennai. The management is of the view that the Liability for the said cost is not presently determinable, and shall be accounted for only when the demand is ascertained from the said local revenue authority.*

4. *The Revenue Department, Stamp Registration Branch, Government of NCT of Delhi issued notice dated 10.03.2026 in respect of alleged non-payment/short payment of stamp duty on share allotment on 18.05.2021 and 17.11.2021. The Company has already paid the stamp duty to National Securities Depository Limited (NSDL) on*

AGGARWAL & RAMPAL
FRN: 003072N
New Delhi
Chartered Accountants

allotment of shares in accordance with amended Indian Stamp Act, 1899 (revised Act) through Finance A ct, 2019, and the relevant Stamp Rules, 2019 and vide notification dated December 10, 2019. However, the Company has filed a representation against the notice which is presently pending before the authority and consequential effect (if any) on the financial statement remains unascertained.

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

Apart from that 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 the aforesaid Indian Accounting Standard ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the Listing Regulations, including the manner in which it is to be disclosed., or that it contains any material misstatement.

Aggarwal and Rampal
Chartered Accountants
F.R.No. 003072N

AGGARWAL & RAMPAL
FRN: 003072N
New Delhi
Chartered Accountants

Aditya

Aditya Aggarwal
Partner
Membership No.: 515644
UDIN:26515644DRJFTA6950

Place: New Delhi
Date: 11.08.2026