AURUM PropTech

Date: August 26, 2026

To,

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai-400 001

BSE Scrip Code: 539289

Listing Department
National Stock Exchange of India Limited
Bandra Kurla Complex
Bandra East
Mumbai – 400 051

NSE Symbol: AURUM

Dear Sir/Madam,

Subject: Notice of the 13th Annual General Meeting and the Annual Report for the financial year 2025-26

This is further to the disclosure dated August 20, 2026.

Notice convening the **13th Annual General Meeting ("Notice") and the Annual Report of the Company, for the financial year 2025-26**, are being sent through electronic mode to all the members whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories.

Notice and Annual Report are attached and the same are also available on the Company's website at:

Notice	Notice of 13th Annual General Meeting
Annual Report	Annual Report for the financial year 2025-26

Further, pursuant to Regulation 36(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the letter providing the web-link of the Annual Report, being sent to those members who have not registered their e-mail address, is also attached and available on the Company's website at https://www.aurumproptech.in/investor/general-meeting.

You are requested to take the above on record.
Thanking you.

Yours faithfully,
For **Aurum PropTech Limited**

Pranali Pratap Desale
Digitally signed by Pranali Pratap Desale
Date: 2026.08.26 18:00:55 +05'30'

Pranali Desale
Company Secretary & Compliance Officer

Notice of Thirteenth Annual General Meeting

NOTICE is hereby given that the 13th Annual General Meeting ("AGM") of the members of Aurum PropTech Limited is scheduled to be held on Friday, September 18, 2026 at 2:00 P.M. through Video Conferencing ("VC")/Other Audio Visual Means ("OAVM"), to transact the following business:

ORDINARY BUSINESS

1. **Adoption of Audited Financial Statements of the Company**

   To consider and adopt (a) the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolution:**

   a. **"RESOLVED THAT** the audited standalone financial statements of the Company for the financial year ended on March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

   b. **"RESOLVED THAT** the audited consolidated financial statements of the Company for the financial year ended on March 31, 2026, and the reports of the Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. **Retirement by Rotation**

   To appoint Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director, who retires by rotation, and being eligible, offers himself for re-appointment as a director and in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director of the Company, who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company."

SPECIAL BUSINESS

3. **Approval of payment of remuneration to Non-Executive Directors of the Company, in case of absence or inadequacy of profits**

   To consider and, if thought fit, to pass the following resolution as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the rules made thereunder and read with Schedule V to the Act, including any amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include Nomination and Remuneration Committee of the Board) and subject to such other approvals as may be required in this regard, the approval of the Members of the Company be and is hereby accorded for payment of remuneration to the Non-Executive Non-Independent Directors and Non-Executive Independent Directors of the Company, in the event of absence or inadequacy of profits for a period of three (3) financial years commencing from F.Y 2026-27 till F.Y 2029-30."

   RESOLVED FURTHER THAT the above remuneration shall be paid in addition to sitting fees payable to the Non-Executive Non-Independent Directors and Non-Executive Independent Directors of the Company for attending the meetings of the Board or Committees thereof as may be decided by the Board as per the provisions of Section 197 of the Act.

   RESOLVED FURTHER THAT the Board be and is hereby authorised to approve the reimbursement of expenses for participation of the Non-Executive Non-Independent Directors and Non-Executive

Independent Directors of the Company, in the Board and / or Committee meetings based on actual expenses.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

4. To approve the variation in the objects of the rights issue

To consider and, if thought fit, to pass with or without modifications the following resolution as a **Special Resolution:**

"RESOLVED THAT with reference to the letter of offer of the Company dated April 8, 2022 pursuant to which the Company has issued and allotted partly paid equity shares of the Company to its shareholders on a rights basis (Rights Issue), and pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder, (including any statutory modifications or re-enactment thereof, for the time being in force), the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and any other applicable rules, regulations, guidelines, clarifications, circulars and notifications issued by or the Securities Exchange Board of India and in accordance with the provisions of the Memorandum of Association and the Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to approve the change in objects of the rights issue proceeds to the extent, as set out in this resolution:

Disclosure in the Letter of Offer vis-à-vis utilization of Issue Proceeds, and the special resolution passed in the Annual General Meeting dated September 28, 2023, September 26, 2024, postal ballot June 7, 2025 and in the Extraordinary General Meeting dated August 21, 2025.	**Variation/Addition in the objects**
(i) a. Identified Investment to include Investments made in Helloworld Technologies Private Limited, K2V2 Technologies Private Limited, Aurum Analytica Private Limited, NestAway Technologies Private Limited, YieldWiseX Technologies Private Limited, Bondsbrain Technologies Private Limited, NestAway PropTech MENA LLC, UAE, Monk Tech Ventures Private Limited, Liv Real Solution Private Limited and PropTiger Marketing Services Private Limited through equity/loan/ line of credit / convertible note, etc., b. repayment of loan and interest thereon separately taken by the Company and utilised for the Identified Investment. (ii) a. The unutilized amount of objects in Product Development and Product Marketing be utilized for the purpose mentioned in the Identified Investment. b. repayment of loan and interest thereon separately taken by the Company and utilised for the Product Development and Product Marketing.	In addition to the entities included under the Identified Investments pursuant to the Letter of Offer and the special resolutions passed by the shareholders at the Annual General Meetings held on September 28, 2023 and September 26, 2024, the Postal Ballot concluded on June 7, 2025, and the Extraordinary General Meeting held on August 21, 2025, approval is sought to further include Locon Solutions Private Limited through equity, loan, line of credit, convertible note, etc.

RESOLVED FURTHER THAT for the purpose of giving effect to these resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may in its absolute discretion, deem necessary to comply with the applicable provisions of the Companies Act, 2013 and rules made there under for the time being in force or and

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any modification or changes implemented during the course of the desirable including without limitation, to make modifications, changes, variations, alterations or revisions in the matters relating to acquisitions and strategic initiatives as it may deem fit, seek requisites approvals from the appropriate authorities, appoint consultants, advisors and other agencies.

RESOLVED FURTHER THAT a copy of the above resolution, certified by any director or the Company Secretary of the Company, be forwarded to all concerned authorities, agencies or parties for necessary action from time to time".

Item No. 5: To approve the Material Related Party Transactions of the Company

To consider, and if thought fit, to pass the following Resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and other applicable provisions, if any along with the Rules made thereunder and other applicable laws including any amendments, modifications, variations or reenactments thereof and the Company's Policy on the Materiality of Related Party Transactions and on Dealing with Related Party Transactions and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into / or carrying out and / or continuing with existing contracts /arrangements / transactions or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with and/or continue the related party transaction(s) / contract(s) / arrangement(s) / agreement(s) (in terms of Regulation 2(1)(zc)(i) of the Listing Regulations) in terms of the explanatory statement to this resolution and more specifically set out in the table in the explanatory statement to this resolution, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to delegate all or any of its powers conferred under this resolution to any Director or Key Managerial Personnel or any officer/executive of the Company and to hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/ arrangements/ transactions, settle all questions, difficulties or doubts that may arise in this regard."

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

By order of the Board of Directors

For Aurum PropTech Limited

Pranali Desale
Company Secretary and Compliance Officer
Membership No. A65368

Date: August 14, 2026
Place: Navi Mumbai

Registered office:
Aurum Q1, Q Parc,
Thane Belapur Road,
Navi Mumbai 400710,
Maharashtra, India

CIN: L72300MH2013PLC244874
Website: www.aurumproptech.in
E-mail: investors@aurumproptech.in
Tel.: +91 22 6911 1800

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has, vide its General Circular dated September 22, 2025 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company, i.e. Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai, Maharashtra - 400710.

2. A statement pursuant to the provisions of Section 102(1) of the Act, relating to the Special Business to be transacted at the AGM, is annexed hereto. Further, additional information as required under Listing Regulations and Circulars issued thereunder are also annexed.

3. Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the MCA Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed hereto.

4. Since the AGM will be held through VC/OAVM, the route map of the venue of the Meeting is not annexed hereto. The registered office of the Company will be deemed to be the venue of the AGM.

5. Details of Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director retiring by rotation at this Meeting is provided in the "**Annexure I**" of this Notice.

Dispatch of Annual Report through Electronic mode

6. In compliance with the MCA Circulars and Regulation 36(1)(a) of the Listing Regulations, Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those members whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories. Further, in compliance with Regulation 36(1)(b) of the Listing Regulations, a letter providing the web-link, including the exact path, where Annual Report for the financial year 2025-26 is available, is being sent to those members whose e-mail address is not registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories.

   Members may note that this Notice and the Annual Report for the financial year 2025-26 will also be available on the Company's website at www.aurumproptech.in and on the websites of the Stock Exchanges, i.e., BSE Limited and National Stock Exchange of India Limited, at www.bseindia.com and www.nseindia.com, respectively and the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. Members who have not registered their e-mail address with the Company, Depository, or Depository Participant are requested to register their e-mail address by clicking on the link below and following the registration process guided therein: https://ris.kfintech.com/email_registration/. In case of any queries, members may write to einward.ris@kfintech.com.

8. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to send their questions in advance mentioning their name, demat account number/folio number, e-mail ID, mobile number at investors@aurumproptech.in. Questions received by the Company till 5:00 p.m. on Tuesday, September 15, 2026 shall only be considered and responded during the AGM.

9. The members of the Company, holding shares in physical form or in dematerialized form, as on the cut-off date being Friday, September 11, 2026, may cast their vote through remote e-voting or voting at the AGM.

Notice (Contd.)

10. The notice of the AGM along with the Annual Report for FY 2025-26 will be dispatched electronically to the members whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date for sending notice of the AGM and the Annual Report), i.e. Friday, August 21, 2026.

11. A person holding shares in physical form and non-individual shareholders who acquires shares of the Company and becomes member of the Company after dispatch of AGM Notice via e-mail and holding shares as of the cut-off date i.e. Friday, September 11, 2026 may obtain the User ID and Password by sending a request at evoting@nsdl.com. However, if he/she is already registered with NSDL for remote e-voting then he/she can use his/her existing user ID and password for casting the vote. If you forgot your password, you can reset your password by using the "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on toll-free no. 1800 1020 990 and 1800 22 44 30. In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. Friday, September 11, 2026, may follow steps mentioned in the Notice of the AGM under "Access to NSDL e-Voting system".

12. A person who is not a member as on the cut-off date should treat this Notice for information purposes only.

13. In the case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

14. Members who have cast their votes by remote e-voting prior to the AGM may also attend/ participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again.

15. M/s. Ainesh Jethwa & Associates, Practicing Company Secretaries (Peer Review Certificate No. 1727/2022), has been appointed as Scrutinizer to scrutinize the remote e-voting process and e-voting at the AGM in a fair and transparent manner.

INSPECTION OF DOCUMENTS

a. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, certificate issued by Statutory Auditors of the Company as required under the SEBI (Share Based Employee Benefits) Regulations, 2014 and all documents as mentioned in the resolutions and/or explanatory statement, are available for inspection through electronic mode, up to the date of AGM and will be available electronically for inspection by the Members before as well as during the AGM. Members seeking to inspect such documents can send an e-mail to investors@aurumproptech.in.

b. Shareholders seeking any information with regard to the accounts or any other matter to be considered at AGM are requested to write to the Company at investors@aurumproptech.in before Tuesday, September 15, 2026 by sending an e-mail at investors@aurumproptech.in.

16. Pursuant to the provisions of Section 72 of the Act read with the Rules made thereunder, Members holding shares in single name may avail the facility of nomination in respect of shares held by them. Members holding shares in physical form may avail this facility by sending a nomination in the prescribed Form No. SH-13, to the Registrar & Share Transfer Agent. Members holding shares in electronic form may contact their respective Depository Participant(s) to avail this facility.

17. Members may note that, mandated by SEBI, securities of listed companies can be transferred only in dematerialized form with effect from, April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form.

18. Pursuant to SEBI regulations, transfer of equity shares in physical form has been discontinued with effect from April 1, 2019. In accordance with SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026, a Special Window has been provided from February 5, 2026 to February 4, 2027 for re-lodgement of transfer deeds that were lodged prior to April 1, 2019 and were rejected, returned or remained unprocessed due to deficiencies in documentation or process.

    Shareholders holding such transfer deeds may submit the same along with the requisite supporting documents to KFIN Technologies Limited, Registrar and Share Transfer Agent of the Company at einward.ris@kfintech.com within the aforesaid period. Shares transferred under this Special Window shall be credited only in demat mode and shall remain under lock-in for a period of one year from the date of registration of transfer.

    Cases involving disputes between transferor and transferee and shares already transferred to the Investor Education and Protection Fund (IEPF) shall not be eligible for processing under this facility.

19. SEBI has mandated submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in dematerialized form are, therefore, requested to submit their PAN to their depository participants. Members holding shares in physical form are required to furnish PAN to the Registrar & Share Transfer Agent.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/ OAVM ARE AS UNDER:

1. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

2. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), the Secretarial Standards on General Meetings (SS-2) issued by the ICSI, and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), and the circulars issued by the Ministry of Corporate Affairs from time to time, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using the remote e-voting system, as well as e-voting on the date of the AGM, will be provided by NSDL.

4. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered e-mail address mentioning their name, DP ID and Client ID/folio number, PAN, mobile number at investors@aurumproptech.in from Saturday, September 12, 2026 (9:00 a.m. IST) to Tuesday, September 15, 2026 (5:00 p.m. IST). Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

5. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.aurumproptech.in. The Notice can also be accessed from the websites of

Notice (Contd.)

the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

6. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Monday, September 14, 2026 at 09:00 A.M. and ends on Thursday, September 17, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Friday, September 11, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Friday, September 11, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Type of shareholders	Login Method
	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also log in using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for the e-Voting facility. Upon logging in, you will be able to see the e-Voting option. Click on the e-Voting option, and you will be redirected to the NSDL/CDSL Depository site after successful authentication, wherein you can see the e-Voting feature. Click on the Company name or e-Voting service provider, i.e. NSDL, and you will be redirected to the e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining the virtual meeting and voting during the meeting.

Notice (Contd.)

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form	EVEN Number followed by Folio Number registered with the Company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can use your existing password to log in and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
   c) How to retrieve your ‘initial password’?

(i) If your email ID is registered in your demat account or with the Company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail ainesh@csaineshjethwa.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload

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their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Veena Suvarna at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to investors@aurumproptech.in.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to investors@aurumproptech.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join**

meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

IEPF RELATED INFORMATION:

i. The Company has transferred the unpaid or unclaimed dividends for the financial year 2018-19, to the Investor Education and Protection Fund ("IEPF") established by the Central Government. Details of dividends so far transferred to the IEPF Authority are available on the website of the Company and the same can be accessed through the link: www.aurumproptech.in.

ii. Members may note that shares as well as unclaimed dividends transferred to IEPF Authority can be claimed back from the IEPF Authority.

iii. The Members whose unclaimed dividends and/or shares have been transferred to IEPF may contact the Company or RTA and submit the required documents for issue of Entitlement Letter.

OTHER INFORMATION:

1. As mandated by the Securities and Exchange Board of India ("SEBI"), securities of the Company can be transferred / traded only in dematerialized mode. Members holding shares in physical mode are advised to avail the facility of dematerialization.

2. Members are advised to exercise diligence and obtain statement of holdings periodically from the concerned Depository Participant and verify the holdings from time to time.

3. Members are requested to intimate/update changes, if any, in postal address, e-mail address, mobile number, PAN, nomination, bank details such as name of the bank and branch, bank account number, IFS Code etc.

   - For shares held in dematerialized mode to their Depository Participant for making necessary changes. NSDL has provided a facility for registration/updation of e-mail address through the link: https://eservices.nsdl.com/kyc-attributes/#/login and opt-in/opt-out of nomination through the link: https://eservices.nsdl.com/instademat-kyc-nomination/#/login.

   - For shares held in physical mode by submitting to KFinTech the forms given below along with requisite supporting documents:

Sr. No.	Particulars	Form
1.	Registration of PAN, postal address, e-mail, address, mobile number, Bank Account, details or changes /updation thereof	ISR - 1
2.	Confirmation of Signature of member by the Banker	ISR - 2
3.	Registration of Nomination	SH - 13
4.	Cancellation or Variation of Nomination	SH - 14
5.	Declaration to opt out of Nomination	ISR - 3

Any service request shall be entertained by KFinTech only upon registration of the PAN and KYC details.

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4. Non-Resident Indian members are requested to inform the Company / KFinTech (if shareholding is in physical mode) / respective DPs (if shareholding is in demat mode), immediately of change in their residential status on return to India for permanent settlement.

5. Members may please note that the Listing Regulations mandate transfer, transmission and transposition of securities of listed companies held in physical form only in demat mode.

   Further, SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. Accordingly, members are requested to make service requests for issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate etc., by submitting a duly filled and signed Form ISR-4 along with requisite supporting documents to KFinTech as per the requirement of the aforesaid circular.

   The aforesaid forms can be downloaded from the website of KFinTech at https://ris.kfintech.com/.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND CIRCULARS ISSUED THEREUNDER

Item No. 3 - Approval of payment of remuneration to Non-Executive Directors of the Company, in case of absence or inadequacy of profits.

Pursuant to Section 197 of the Companies Act, 2013 ("the Act"), where a company has a Managing Director or Whole-time Director, the remuneration payable to Directors who are neither Managing Directors nor Whole-time Directors, including Independent Directors, shall not exceed 1% of the net profits of the Company in any financial year, except with such approvals as may be required under the Act. In the event of absence or inadequacy of profits, remuneration may be paid to such Directors in accordance with the provisions of Section II of Part II of Schedule V to the Act, subject to approval of the Members.

In view of the possibility of the Company having inadequate profits or incurring losses during the proposed tenure, the remuneration payable to the Non-Executive Directors may exceed the limits prescribed under Section 197 of the Act. Accordingly, approval of the Members is being sought by way of a Special Resolution for payment of remuneration to the Non-Executive Directors in accordance with Section II of Part II of Schedule V to the Act for a period of three years commencing from FY 2026-27, notwithstanding the absence or inadequacy of profits in any financial year during such period.

The information as required to be disclosed in accordance with the Schedule V of the Act is set out in **Annexure II** forming part of this Notice.

Except the Non-Executive Directors and their relatives, to the extent of their shareholding, if any, none of the Directors and Key Managerial Personnel of the Company and / or their relatives are concerned or interested, financially or otherwise, in the Special Resolution set out at Item No. 3 of the accompanying Notice.

The Board of Directors of the Company recommends the resolution set out at Item No. 3 for the approval of the Members as a Special Resolution.

Item No. 4- Approve the variation in the objects of the rights issue.

With reference to the letter of offer of the Company dated April 8, 2022 pursuant to which the Company had issued and allotted partly paid equity shares of the Company to its shareholders on a rights basis (Rights Issue) and the special resolution passed in the Annual General Meeting dated September 28, 2023, September 26, 2024, Postal Ballot concluded on June 7, 2025 and Extraordinary General Meeting dated August 21, 2025, the Net Proceeds from the Rights Issue were proposed to be utilized by the Company for the following objects:

1. Development of PropTech products and services (Product Development);
2. Marketing of PropTech products and services (Product Marketing);
3. Identified Investments; and
4. Funding inorganic growth initiatives and other general corporate purposes.

Based on the incorporation/acquisition of various subsidiaries and the current business plan, in addition to the entities already included under the Identified Investments, it is proposed to further include Locon Solutions Private Limited through equity, loan, line of credit, convertible note, etc.

None of the Directors and Key Managerial Personnel of the Company or their relatives is directly or indirectly, are concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the Special Resolution set out in Item No. 4 of the Notice for approval by the members.

Item No. 5: To approve the Material Related Party Transactions of the Company.

The Board of Directors of the Company, at its meeting held on July 16, 2026, approved the acquisition of Locon Solutions Private Limited ("Locon"). The proposed acquisition was subsequently approved by the shareholders of the Company at the Extraordinary General Meeting held on August 14, 2026. The transaction is subject to receipt of the requisite approvals from the regulatory and statutory authorities and is expected to be completed on or before September

Notice (Contd.)

30, 2026, pursuant to which Locon will become a wholly owned subsidiary of the Company.

In this regard, it is proposed to extend a loan facility of up to INR 50,00,00,000/- (Rupees Fifty Crore only) to Locon, upon completion of the acquisition and transfer of control, and after Locon becomes a wholly owned subsidiary of the Company. The proposed loan facility is intended to support Locon's working capital requirements, business expansion and other legitimate business purposes, and is considered to be in the strategic interest of the Company and shall be carried out in compliance with the applicable provisions of the Companies Act, 2013, and the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable, and such other statutory, regulatory and other approvals as may be required.

Accordingly, the approval of the Members is sought for undertaking the aforesaid material related party transaction with Locon, on such terms and conditions as may be mutually agreed upon and in accordance with the applicable laws and regulations.

The provisions of the SEBI Listing Regulations, 2015 mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the Audit Committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Earlier, effective from April 1, 2022, a transaction with a related party was considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) INR 1,000 crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

Further, with recent amendment in SEBI Listing Regulations w.e.f. December 19, 2025, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) –

Consolidated turnover of listed entity	**Materiality threshold for RPTs**
Upto INR 20,000 crore	10% of annual consolidated turnover
From INR 20,000 crore to INR 40,000 crore	INR 2,000 crore plus 5% of the turnover above INR 20,000 crore
More than INR 40,000 crore	INR 3,000 crore plus 2.50% of the turnover above INR 40,000 crore or INR 5,000 crore, whichever is less.

Accordingly, as per the SEBI Listing Regulations, 2015 prior approval of the Members is being sought for sanction limits. The proposed transaction(s) would be in the ordinary course of business and on an arm's length basis and within the overall criteria as earlier approved by the Members of the Company.

In terms of SEBI Circular dated 26th June, 2025 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), which is effective from September 1, 2025, the explanatory statement contained in this Notice provides the required information.

Information required as placed before the Audit Committee in terms of SEBI Master Circular dated 30th January, 2026, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 and NSE Circular Ref. No.: NSE/ CML/2025/29, both dated 26th June, 2025 is provided as under:

Sr. No.	Particulars of the information	Information Provided by the management for Item no. 5
a.	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as "**Annexure – III**"
b.	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Providing financial assistance in one or more tranches in the form of Inter Corporate Deposits / loans to Locon Solutions Private Limited ("Locon"). The proposed loan facility is intended to support Locon's working capital requirements, business expansion and other legitimate business purposes, and is considered to be in the strategic interest of the Company.
c.	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee at its meeting dated July 20, 2026 has reviewed the certificate issued by the CEO and CFO of the Company, as required under the RPT Industry Standards.
d.	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The proposed material RPT have been approved by the Audit Committee and the Board of Directors in their respective meetings dated July 20, 2026 and August 14, 2026 and recommended the same to the Members for approval.
e.	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
f.	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	We affirm that the Audit Committee and Board of Directors, while providing information to the Members, have redacted only commercially sensitive information, and all necessary information for informed shareholders decision-making has been provided.
g.	Any other information that may be relevant	Not Applicable

ANNEXURE – I

DETAILS OF DIRECTOR RETIRING BY ROTATION AT THE MEETING

In terms of the provisions of Section 152 of the Act, Mr. Onkar Shetye, Executive Whole-time Director of the Company, retires by rotation at the Meeting. The Nomination and Remuneration Committee and the Board of Directors of the Company recommend his re-appointment.

Except Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director, and his relatives, to the extent of their shareholding, if any, none of the Directors and Key Managerial Personnel of the Company and / or their relatives are concerned or interested, financially or otherwise, in the Ordinary Resolution set out at Item No. 2 of the accompanying Notice.

(Pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the provisions of the Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India)

Sr. No.	Particulars	Name of director Mr. Onkar Shetye
1.	Director Identification Number (DIN)	06372831
2.	Date of Birth	October 29, 1985
3.	Age	40 years
4.	Direct/Indirect relationship with the Company and/or other Directors, Manager and other Key Managerial Personnel of the Company	NIL
5.	Qualification	Bachelor's degree in Science from University of Mumbai and a Master's degree in Renewable Energy, Enterprise and Management from UK.
6.	Brief Resume covering qualifications, experience, expertise in specific functional area including details of recognition or awards, if any	Onkar Shetye is the Executive Director of Aurum PropTech. He is a seasoned business leader with over 15 years of experience in building, scaling and transforming businesses across the real estate, technology, energy and natural resources sectors in India, Europe and Africa. Throughout his career, Onkar has led large, cross-functional organizations through phases of rapid growth, operational transformation and business turnaround. His expertise spans business strategy, operations, product development, organizational design, technology-led transformation, and the execution of complex, large-scale businesses and projects. Since joining the Aurum Group in 2012, Onkar has been instrumental in building new businesses, strengthening operating platforms and driving execution excellence across the Group. He has led several strategic initiatives spanning business expansion, digital transformation, organizational capability building and operational excellence, with a strong focus on delivering sustainable growth and long-term value creation. Onkar is an alumnus of the Indian Institute of Management Ahmedabad and holds a Master's degree from a Russell Group university in the United Kingdom.
7.	Date of First Appointment	May 4, 2021
8.	Shareholding including shareholding as a beneficial owner in the Company	22,677 shares

ANNEXURE – I (Contd.)

Sr. No.	Particulars	Name of director Mr. Onkar Shetye
9.	*Details of other Directorships/ Memberships/Chairmanships of Committees of the Boards of other Companies	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
10.	Chairmanships/Memberships of the Committees of other Public Limited Companies as on March 31, 2026	a. Audit Committee - NIL b. Stakeholders' Grievance Committee - NIL c. Nomination and Remuneration Committee - NIL d. CSR Committee - NIL e. Other Committee(s) - NIL
11.	Name of listed entities from which the person has resigned in the past three years	NIL
12.	Number of Meetings of the Board of Directors attended during FY 2025-26	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
13.	Remuneration sought to be paid	As per existing approved terms of appointment
14.	Remuneration last drawn (for FY 2025-26)	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
15.	Terms and Conditions of Appointment/ Re-appointment/ Remuneration	Mr. Onkar Shetye (DIN: 06372831), who retires by rotation in accordance with Section 152(6) of the Companies Act, 2013, and being eligible for re-appointment, is proposed to be re-appointed.

Note: *Includes Chairmanship/ membership of the Audit Committee and Stakeholders Relationship Committee of only public limited companies, whether listed or not.

ANNEXURE – II

A STATEMENT OF INFORMATION REQUIRED TO BE DISCLOSED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013

<table>
<tr><th>I.</th><th>General Information</th><th>Particulars</th></tr>
<tr><td>a.</td><td>Nature of industry</td><td>PropTech</td></tr>
<tr><td>b.</td><td>Date or expected date of commencement of commercial production.</td><td>October 21, 2021</td></tr>
<tr><td>c.</td><td>In case of new companies, expected date of Commencement of activities as per project approved by financial institutions appearing in the prospectus.</td><td>Not Applicable</td></tr>
<tr><td>d.</td><td>Financial performance based on given indicators.</td><td>The financial performance of the Company in the last three financial year is as follows;
(Amount in INR lakhs)
<table>
<tr><th>Particulars</th><th>FY 2025-26</th><th>FY 2024-25</th><th>FY 2023-24</th></tr>
<tr><td>Revenue</td><td>38,109</td><td>25,277</td><td>21,405</td></tr>
<tr><td>Profits before tax</td><td>(1,496)</td><td>(4,340)</td><td>(7,780)</td></tr>
<tr><td>Profit after tax/loss</td><td>72</td><td>(4,122)</td><td>(6,595)</td></tr>
</table>
Note: Based on consolidated financials</td></tr>
<tr><td>e.</td><td>Foreign Investments or Collaborations, if any.</td><td>As on March 31, 2026, the foreign shareholding in the Company is detailed as under:
<table>
<tr><th>Particulars</th><th>No. of shares</th><th>%</th></tr>
<tr><td>Foreign Portfolio Investors Category I</td><td>5,663</td><td>0.01</td></tr>
<tr><td>Foreign Portfolio Investors Category II</td><td>92,641</td><td>0.12</td></tr>
<tr><td>Foreign Institutional Investors</td><td>1,600</td><td>0.00</td></tr>
<tr><td>Non-Resident Indians</td><td>13,71,073</td><td>1.79</td></tr>
<tr><td>Foreign Nationals</td><td>466</td><td>0.00</td></tr>
<tr><td>Total</td><td>14,71,443</td><td>1.92</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>II.</th><th>Information about the Director:</th><th>Mr. Ashish Deora, Non-Executive - Non Independent (Chairman) (DIN: 00409254)</th></tr>
<tr><td>a.</td><td>Background details</td><td>Mr. Ashish Deora is a first-generation entrepreneur. Over the last three decades, he has built several businesses and created value in multiple industries including mining, telecom, aviation, renewable energy, real estate and PropTech. He is a firm believer in technology, innovation and entrepreneurship. He is the founder of Aurum Ventures, the parent company of Aurum PropTech (striving to build the largest integrated property technology ecosystem in India) and Aurum Real Estate (engaged in real estate development in the MMR region). He has laid the foundation for Aurum to give impetus to its philanthropic initiatives. A proud alumnus of Harvard Business School, he has a proven track record of strategic investments in businesses across the Asia-Pacific, Africa and South America and successful exits to global capital allocators.</td></tr>
</table>

II.	**Information about the Director:**	**Mr. Ashish Deora, Non-Executive - Non Independent (Chairman) (DIN: 00409254)**
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report.
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	Mr. Ashish Deora brings over three decades of entrepreneurial and leadership experience across multiple industries. His expertise in strategic investments, technology-driven innovation, business growth, and value creation, coupled with his extensive experience in corporate leadership and governance, makes him a valuable contributor to the Board as a Non-Executive, Non-Independent Chairman.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Non-Executive, Non-Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Mr. Ashish Deora indirectly holds a 96.75% equity stake in Aurum RealEstate Developers Limited, the Promoter of the Company.

III.	**Information about the Director:**	**Mr. Vasant Gujarathi, Non-Executive - Independent Director (DIN: 06863505)**
a.	Background details	Mr. Vasant Gujarathi holds a bachelor's degree in commerce (hons.) and is a Fellow member of the Institute of Chartered Accountants of India. With over 39 years of post-qualification experience, he has had a distinguished career at PricewaterhouseCoopers (PwC), where he worked with some of the largest multinational companies in India. He joined M/s. Lovelock & Lewes, Chartered Accountants, in August 1976, initially a member firm of Coopers & Lybrand International and later a part of PwC. Mr. Gujarathi was a Partner at PwC India for 22 years (1991-2013), leading the assurance and business advisory services group and representing PwC India on the Global Committee for 'The Industrial Products Industry.' His extensive expertise includes audit, financial systems, operations, risk management, regulatory compliance, internal audit services, IT strategy implementation, talent management, corporate governance review, and ethics assessment and program development.

ANNEXURE – II (Contd.)

III.	**Information about the Director:**	**Mr. Vasant Gujarathi, Non-Executive - Independent Director (DIN: 06863505)**
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

ANNEXURE – II (Contd.)

IV.	Information about the Director:	Mr. Ajit Joshi, Non-Executive - Independent Director (DIN: 08108620)
a.	Background details	Mr. Ajit Joshi is a seasoned global business leader with over 38 years of experience across Indian and international markets. His diverse background spans agriculture, technology, media, renewable energy, manufacturing, healthcare, chemicals, and textiles. He has held directorships on multiple company Boards and has a proven track record in managing various revenue models and executing numerous M&A deals. Notably, he assisted an Austrian company in establishing a presence in India's smart card sector. After 20 years in corporate roles, Mr. Joshi transitioned to entrepreneurship, successfully launching and growing two start-ups over a decade with funding from Sequoia, Intel, and Norwest, among others. He has also established and managed ventures in Dubai, Jordan, and Indonesia, achieving significant valuations and successful exits for investors and stakeholders. Currently, he consults for numerous companies and start-ups in India and New Zealand, mentors and advises global businesses, and serves as an advisor for a Canadian Venture Capital Fund.
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report.
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.

ANNEXURE – II (Contd.)

IV.	Information about the Director:	Mr. Ajit Joshi, Non-Executive - Independent Director (DIN: 08108620)
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

V.	Information about the Director:	Dr. Ashim Desai, Non-Executive - Independent Director (DIN: 06739440)
a.	Background details	Dr. Ashim Desai is an experienced ENT specialist holding M.S. (ENT) and D.O.R.L. (ENT) degrees Dr. Ashim A. Desai is a distinguished medical professional and healthcare entrepreneur with over three decades of experience in the field of Otorhinolaryngology (ENT). He holds a Master of Surgery (M.S.) in ENT and a Diploma in Otorhinolaryngology (D.O.R.L.) and has been serving as the Chief ENT Surgeon at ABR Desai ENT Hospital, Mumbai, for more than 31 years. Dr. Desai has extensive expertise in the diagnosis and treatment of ENT disorders, with a strong focus on patient-centric care and clinical excellence. He has jointly received the American Academy Award for Outstanding Contribution in the field of Endoscopic Sinus Surgery and is also the co-author of the book New Horizon in Endoscopic Surgery, published in the U.S.A. In addition to his medical practice, Dr. Desai has demonstrated significant entrepreneurial acumen in the healthcare and life sciences sector. He is the Founder and CEO of Evexia Lifesciences Private Limited, a company engaged in developing advanced solutions for allergy diagnostics and immunotherapy aimed at enhancing patient immunity. He is also the Founder of Lozet Pharma Private Limited, which focuses on nutraceutical products supporting immune health.
b.	Past remuneration	Not Applicable
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.

V.	Information about the Director:	Dr. Ashim Desai, Non-Executive - Independent Director (DIN: 06739440)
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees and holding of 50,000 equity shares of the Company, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

VI.	Information about the Director:	Ms. Lakshmi Naga Jyothi Potluri Non-Executive - Independent Director (DIN: 07382768)
a.	Background details	Ms. Lakshmi Naga Jyothi Potluri is a distinguished professional with extensive experience in business development, entrepreneurship, and leadership roles across various industries. She currently serves as the Chief Revenue Officer at Tira Beauty. She has previously served as the Head of Asia Business Development at B Capital Group, a global venture capital firm. Prior to her role at B Capital, Lakshmi was the CEO of DCF Ventures, an organization focused on fostering innovation and facilitating strategic partnerships. She also co-founded Jabong, one of India's prominent e-commerce platforms, and held the position of Country Head at Shopify, where she was instrumental in expanding the Company's presence in India. Her professional journey includes experience at Goldman Sachs, showcasing her versatility across both entrepreneurial ventures and established financial institutions. Lakshmi's academic credentials are exemplary. She holds an MBA in Finance from Columbia Business School and served as a Board Member of the Sanford C. Bernstein Student Leadership and Ethics Board. Additionally, she earned a Master of Science in Computer Science from University of Texas. Throughout her career, Lakshmi has demonstrated a commitment to fostering innovation, leading strategic growth initiatives, and supporting entrepreneurial ecosystems, making her a valuable asset in any leadership or advisory capacity.
b.	Past remuneration	Not Applicable

ANNEXURE – II (Contd.)

VI.	**Information about the Director:**	**Ms. Lakshmi Naga Jyothi Potluri Non-Executive - Independent Director (DIN: 07382768)**
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, she does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

VII.	**Information about the Director:**	**Mr. Ramashrya Yadav, Non-Executive - Non Independent Director (DIN: 00145051)**
a.	Background details	Mr. Ramashrya Yadav, an alumnus of Harvard Business School, is a prominent figure in India's real estate industry, driven by a passion for transformative change. With over 27 years of experience spanning construction, real estate, banking, and investment, he has successfully launched several businesses from the ground up. Mr. Yadav's approach emphasizes achieving significant impact through a series of incremental steps that culminate in substantial progress. Prior to founding Intergrow Asset Management, India's first real estate-focused asset management firm, he served as the CEO of Real Estate Advisory Practice at Edelweiss Financial Services Limited. He also led Orbit Corporation as CEO, a renowned real estate brand in the premium sector of South Mumbai.

VII.	Information about the Director:	Mr. Ramashrya Yadav, Non-Executive - Non Independent Director (DIN: 00145051)
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report.
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	Mr. Ramashrya Yadav brings rich experience in real estate, investments, banking, and business leadership. His expertise in strategic planning, value creation, and business growth, coupled with his extensive managerial experience, makes him a valuable contributor to the Board as a Non-Executive, Non-Independent Director.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Non-Executive, Non-Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

ANNEXURE – II (Contd.)

IX.	**Other information**	
a.	Reason for loss or inadequate profits	The Company operates in the PropTech sector, which is characterized by significant investments in technology development, product innovation, platform enhancement, customer acquisition, and market expansion. During the financial year, the Company continued to invest in strengthening its technology infrastructure, expanding its product offerings, enhancing user experience, and scaling its business operations. Additionally, expenditures towards talent acquisition, research and development, marketing initiatives, and integration of technology platforms have impacted profitability during the year. The PropTech industry is also subject to evolving market dynamics, changing customer preferences, and longer gestation periods for realizing returns on investments. Accordingly, the Company has reported loss/inadequate profits during the financial year despite continuing to invest in initiatives aimed at long-term growth and value creation.
b.	Steps taken or proposed to be taken for improvement and Expected increase in productivity and profits in measurable terms	The management is pursuing various strategic and operational measures that are expected to result in the improvement of profitability of the Company. The management believes all these strategic initiatives will result in better and improved profits for the Company.
X.	**Disclosures in the Board's Report**	The required information/details are disclosed under the Corporate Governance section of the Annual Report of the Company for the Financial Year 2025-26.

ANNEXURE – III

Pursuant to the SEBI Circular dated 26th June, 2025 the Minimum Information relating to the proposed material RPT, in respect of item No. 5, is provided as under:

Sr. No.	Particulars of the information	Information provided by the management
A	**Details of related party transactions**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Locon Solutions Private Limited ("Locon") (upon becoming the wholly owned subsidiary)
2	Country of incorporation of the related party	India
3	Nature of business of the related party	RealEstate Marketplace
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Locon will become a wholly owned subsidiary of the Company upon requisite approvals from the regulatory and statutory authorities.
	(A) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Upon receipt of the requisite regulatory and statutory approvals, Aurum PropTech Limited ("APTL") will hold 100% of the share capital of Locon.
	(B) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	(C) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	NIL

Sr. No.	Particulars of the information	Information provided by the management
A (3)	**Details of previous transactions with the related party**	
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Not Applicable
2	FY 2025-26	
3	ICD transactions and interest	NIL

ANNEXURE – III (Contd.)

<table>
<tr><th>Sr. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>4</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter ended March 31, 2026, immediately preceding the quarter in which the approval is sought.</td><td>NIL</td></tr>
<tr><td>5</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>None</td></tr>
<tr><td>A (4)</td><td>Amount of the proposed transactions</td><td></td></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>INR 5,000 Lakhs (Rupees Five Thousand Lakhs Only)</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>No</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>13.12%</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)</td><td>16.13%</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available</td><td>16.13%</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceeding financial year (FY2025- 26).</td><td>Standalone Basis (Audited) : -
<table>
<tr><th>Particulars</th><th>FY 2025-26 (INR)</th></tr>
<tr><td>Turnover</td><td>30,993.38 Lakhs</td></tr>
<tr><td>Profit/(Loss) After Tax</td><td>(24,079.25) Lakhs</td></tr>
<tr><td>Net worth</td><td>7636.92 Lakhs</td></tr>
</table></td></tr>
<tr><td>A (5)</td><td>Basic details of the proposed transaction</td><td></td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>Aurum PropTech Limited to provide Inter Corporate Deposits / loans to Locon in one or more tranches during FY 2026-27.</td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td>Providing financial assistance in one or more tranches to Locon. Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in.</td></tr>
</table>

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	FY 2026-27 Repayment of Inter Corporate Deposit(s)/loans will be over a period of three years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre- payment penalty during the tenure of Inter Corporate Deposit(s)/ loans. Interest would be charged on arm's length basis.
4	Whether omnibus approval is being sought?	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	INR 5,000 lakhs
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Financial assistance to the Locon may contribute to strengthening the broader business ecosystem and strategic relationships, which could indirectly support the APTL's growth and long-term business objectives.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
	a. Name of the director / KMP	None
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	None
11	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
12	Other information relevant for decision making.	None
B	**Details to be disclosed only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
B (2)	**Loans and advances** **(other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction.	Own Funds
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	
a.	Nature of indebtedness	Not Applicable
b.	Total cost of borrowing	
c.	Tenure	
d.	Other details	

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/ housing finance companies. Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	7.75%
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%
5	Maturity / due date	Repayment of Inter Corporate Deposit(s)/loans will be over a period of three years from date of disbursement.
6	Repayment schedule & terms	Repayment of Inter Corporate Deposit(s)/loans will be over a period of three years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre- payment penalty during the tenure of Inter Corporate Deposit(s)/loans.
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	Not Applicable
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	General corporate purpose/ working capital
C	**Specific type of the transaction where proposed RPT is material**	
C (1)	**Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by the listed entity or its subsidiary.**	
1	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No Default
A	FY 2023-24	Not Applicable
B	FY 2022-23	
C	FY 2021-22	

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
	Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following: a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	

The Board of Directors recommends the said resolution, as set out in Item No. 5 of this Notice, for your approval.

As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

None of the other Directors or Key Managerial Personnel or their relatives is, in any way, concerned or interested, financially or otherwise, in the said resolution as set out in Item No. 5 of this Notice.

By order of the Board of Directors
For Aurum PropTech Limited

Pranali Desale
Company Secretary and Compliance Officer
Membership No. A65368

Date: August 14, 2026
Place: Navi Mumbai

Registered office:
Aurum Q1, Q Parc,
Thane Belapur Road,
Navi Mumbai 400710,
Maharashtra, India

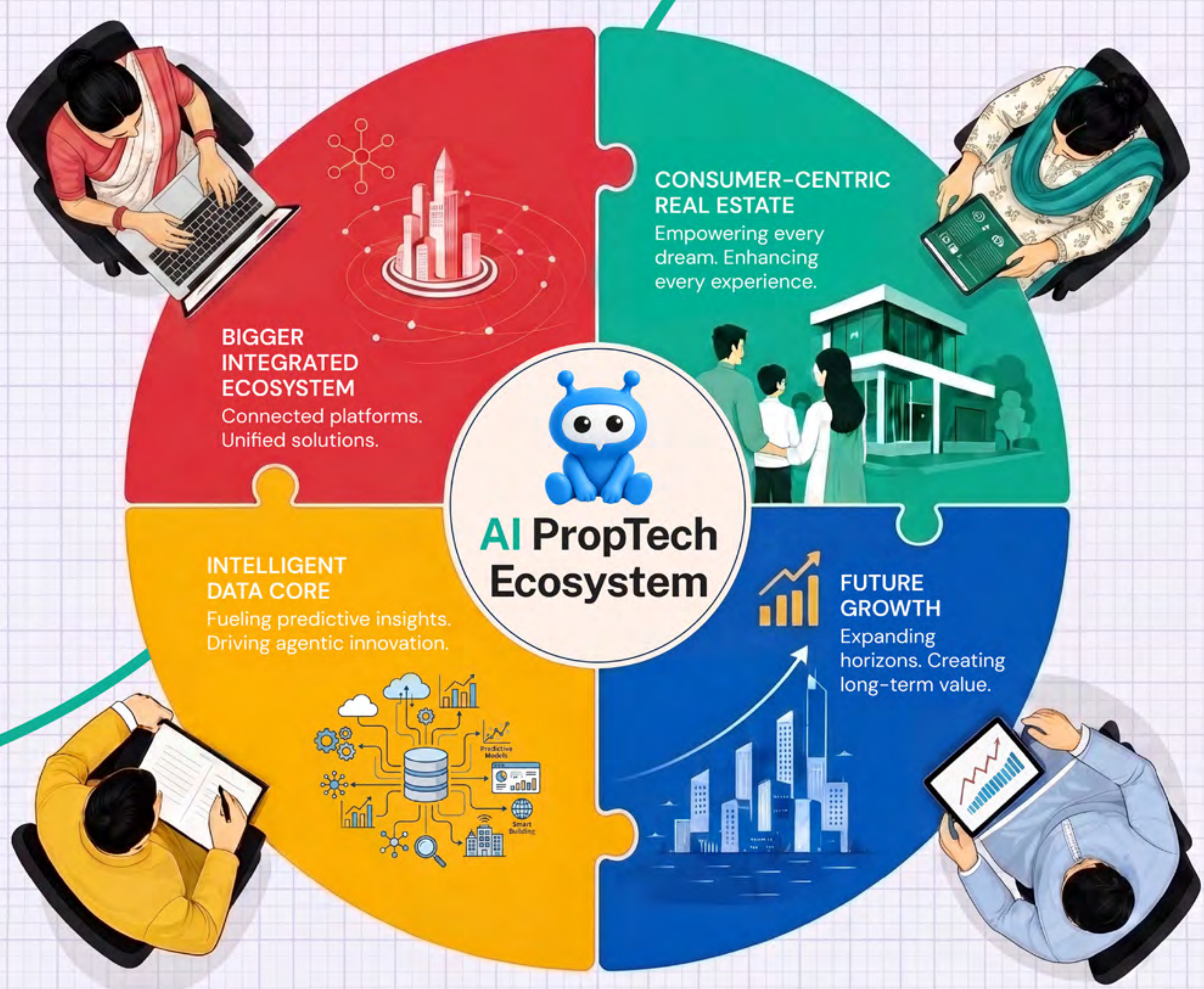
CIN: L72300MH2013PLC244874
Website: www.aurumproptech.in
E-mail: investors@aurumproptech.in
Tel.: +91 22 6911 1800

AURUM PropTech

FUTURE-READY

Leading The AI Era of PropTech

ANNUAL REPORT 2025-26



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Scan this QR code

For more investor-related information, please visit
https://www.aurumproptech.in/investor/shareholder-information

Investor Information

CIN	:	L72300MH2013PLC244874
BSE Code	:	539289
NSE Symbol	:	AURUM
Bloomberg Code	:	AURUM:IN
AGM Date	:	September 18, 2026
AGM Venue	:	Video Conferencing

Leading the AI Era of PropTech

The future of RealEstate belongs to intelligent platforms. Artificial Intelligence is ushering in a new era of PropTech, where connected data, autonomous intelligence and predictive decision-making are redefining how RealEstate is discovered, transacted, managed and invested. As technology and RealEstate converge, AI is unlocking new opportunities for innovation, value creation and sustainable growth.

At Aurum PropTech, we see this transformation as an opportunity to lead the next evolution of the industry by embedding AI into the very architecture of our platforms and ecosystem. Our ambition is not simply to adopt AI, but to define how intelligence becomes the operating system of the RealEstate ecosystem. This is enabling us to build a more scalable, efficient and insight-driven business while delivering greater value to customers, partners and shareholders.

We are embedding an agentic AI architecture into the core of our ecosystem across rentals, distribution and capital. Our platforms are being designed to work together with greater speed, precision and responsiveness, enabling RealEstate journeys to become more connected, predictive and efficient.

By integrating data, workflows and platform capabilities into a Unified Brain, we are creating an intelligence layer that continuously learns, connects intelligence across businesses and enables faster, more informed decisions across the ecosystem.

In the process, we are transforming PropTech from fragmented digital tools to an intelligent operating ecosystem. This shift enables us to deepen customer experiences, improve operating leverage, strengthen platform scalability and deliver measurable business outcomes across the RealEstate value chain.

The AI era of PropTech is here.

We are ready to lead it with vision, execution and intelligence.

Theme Story

Embedding Intelligence to Unlock Business Value

As an AI-first organization, we are embedding AI across customer acquisition, sales, marketing, conversion and support functions to create a high-performance, scalable ecosystem. By leveraging predictive intelligence, conversational AI and autonomous workflows, we are enhancing customer experiences, improving operational efficiency and unlocking measurable business outcomes.

AI-Powered Sales Acceleration

Deploying intelligent voice agents to qualify leads, personalize engagement and connect prospects with sales teams, while automating site visit scheduling, reminders and follow-ups.

Potential Business Impact

100% Improvement in lead-to-site visit conversion

70% Increase in customer connection rates

AI-driven Marketing Intelligence

Harnessing AI to create hyper-personalized campaigns, generate dynamic content and optimize discoverability through SEO and Answer Engine Optimization (AEO) capabilities.

Potential Business Impact

50% Faster campaign deployment

30% Reduction in customer acquisition costs

Predictive Conversion Engine

Leveraging behavioral analytics, AI-led lead scoring and intent-based property recommendations to identify high-potential prospects and improve conversion outcomes.

Potential Business Impact

20% Increase in lead conversion rates

40% Improvement in site visit-to-booking conversions

Autonomous Customer Experience

Building an AI-first support ecosystem powered by intelligent chatbots, automated ticket management and AI co-pilots that empower service teams to resolve customer issues with measurably greater speed and precision.

Potential Business Impact

80% Reduction in ticket resolution time

50% Decline in inbound support call volumes

Introducing PEXO

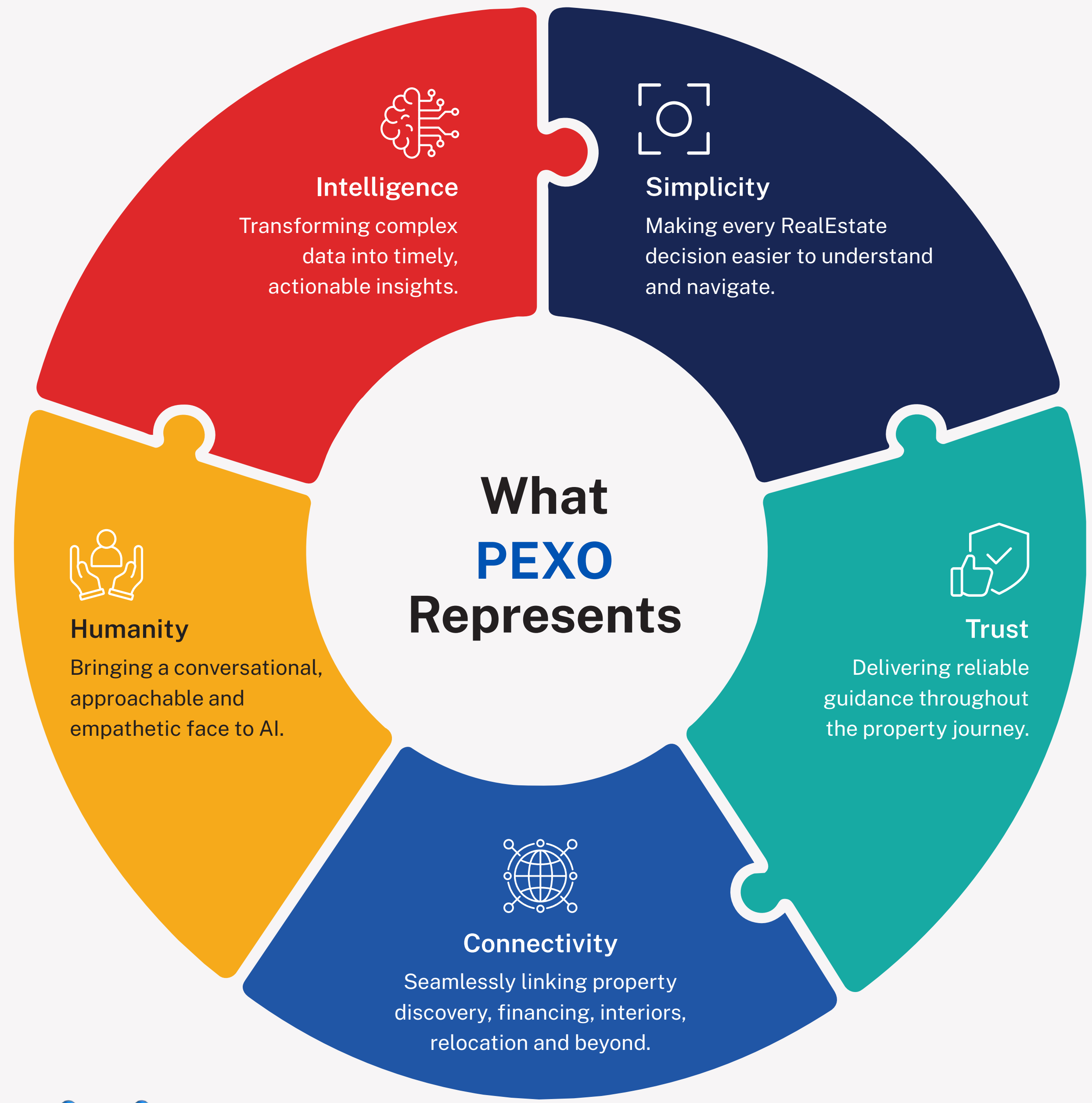
The Intelligent Face of Our AI-driven Future

As we accelerate our evolution into an AI-native RealEstate ecosystem, PEXO serves as the friendly, intelligent face of this transformation.

PEXO, our AI-powered brand mascot and the conversational interface of Pulse AI, is designed to make RealEstate simpler, smarter and more intuitive. PEXO supports users throughout their property journey, from discovering the right home and understanding neighborhoods to exploring financing options, planning interiors and managing relocation.

Far more than a mascot, PEXO embodies our vision of combining advanced intelligence with human-centered experiences. It transforms complex RealEstate data into meaningful insights, connects fragmented services into a seamless journey, and empowers users to make confident, informed decisions.

By bringing together technology, trust and simplicity, PEXO creates an intuitive bridge between people and the integrated solutions across our ecosystem, making AI genuinely helpful.



Hello! I am PEXO, your AI companion for every RealEstate decision. Whether you are searching for your ideal home, exploring financing options, planning your interiors or preparing to move, I am here to make every step simpler, smarter and more connected. Together, let us turn complex property decisions into confident ones.

Corporate Identity

Building a Connected Ecosystem

Part of the Aurum Group, Aurum PropTech Limited (‘Aurum’, ‘The Company’ or ‘We’) operates a technology-led platform spanning the full RealEstate lifecycle. By connecting developers, investors, brokers and consumers in a single platform, we are redefining customer experience to shape a more transparent and accessible RealEstate ecosystem in India.

A Platform Built at Scale

10+ Products	1,000+ Team Strength	1,100+ Developer Network
25,000+ Active Customers	15+ Cities Covered	28,800+ Units Rental Capacity

Group Profile

Building Platforms that Endure

Since 1996, Aurum Ventures has operated as an impact-focused investor and developer, selectively backing high-quality, long-duration assets in special situations across the country. With a disciplined approach to entry, we invest with patience, typically over a ten-year horizon, allowing value to compound through strategic expansion and asset stewardship.

The Company's portfolio spans the entire RealEstate and PropTech value chain, with a consistent focus on building scalable platforms that carry strong exit potential. We integrate financial rigor with responsible investment principles, aligning growth with impact and delivering returns that strengthen India's RealEstate ecosystem over time.

Guided by Our Mission

Led by Technology, Capital and Entrepreneurship, we are building a technology-driven RealEstate ecosystem with a clear focus on customer experience and operating efficiency. We deploy capital and empower teams across businesses, from RealEstate projects to PropTech products, with equal rigor.

Strengthened by Our Portfolio

- RealEstate
- Philanthropy
- PropTech

Defined by Our Presence

- Commercial RealEstate
- Residential RealEstate
- Lifestyle Retail
- Mineral Exploration
- Optic Fiber
- Telecom
- Aviation
- Renewable Energy

Directed by Our Values

Our values are not just aspirational statements. They are the principles that have shaped every decision we have made and continue to guide how we build.

- Empowerment
- Transparency
- Speed
- Hard Work
- Passion

Performance Highlights

Driving Measurable Impact

FY 2025-26 was a year of tangible progress across every dimension of our business. Revenue grew, losses narrowed and our platforms gained meaningful scale. These outcomes reflect disciplined execution across our rental, distribution and capital verticals, and a governance framework that kept pace with our growth.

Financial Highlights

₹423.76 crore
Total Income

₹126.16 crore
EBITDA

5.9%
Adjusted EBITDA

(2.9%)
PBT Margin

Operational Highlights

1,100+
Active Developers

25,000+
Active Consumers

15+
Total Cities

28,800+
Total Rental Units

ESG Highlights

360+
Total Employees Added

20+%
Women Representation in Workforce

20+ Hours
Average Training Hours per Employee

Our Evolution Story

Curating the Next Chapter of Urban Living

Our focus has moved beyond assets to experiences, beyond structures to systems that are adaptive, connected and future-ready. This evolution reflects our belief that the cities of tomorrow will be shaped by those who think holistically today, blending physical environments with digital intelligence to create urban ecosystems that truly work for people.

June 2021

Aurum PropTech Limited

Aurum Ventures acquired Aurum PropTech Limited and secured a controlling stake in multiple PropTech ventures to drive digital transformation in RealEstate

July 2021

K2V2 Technologies Private Limited

India's largest RealEstate CRM for developers and channel partners

October 2021

Integrow Asset Management Private Limited

Tech-driven RealEstate AMC

December 2021

Monk Tech Labs Private Limited

B2B SaaS product for rental properties and tenant community management

June 2022

HelloWorld Technologies India Private Limited

One of the largest co-living operators in India

October 2022

Aurum Analytica Private Limited

Data-driven solution that accelerates performance marketing and channel sales

April 2023

Aurum WiseX

Neo-wealth investment platform

June 2023

NestAway Technologies Private Limited

Leading residential rental platform and PropTech brand in India

July 2025

AMSA SM – REIT

SM-REIT registration

July 2025

PropTiger Marketing Services Private Limited

Approved acquisition of PropTiger from REA Group for 5.5% stake in APTL

July 2026

Joined forces with REA Group to bring 100% of Housing.com into Aurum's integrated PropTech ecosystem

Operating Environment

Powering the Next Phase of PropTech

India's RealEstate sector is witnessing accelerated digital adoption across discovery, transactions and asset management. The Indian PropTech market is projected to expand from USD 20 billion in CY25 to USD 87.61 billion by CY30, a 34% CAGR, reflecting the growing role of technology across the RealEstate value chain.

>90%
Buyers Use Digital Channels To Search Homes

58%
Homebuyers Use Virtual Tours Before Buying a Property

60%
Share of Sales and Marketing Budget Spent on Digital Strategies

75%
Channel Partners Use Technology Tools for Lead Generation and Customer Relationship Management

Rental RealEstate: Massive Supply Gap

USD 26 billion
Estimated Market Size (by 2030)

~2.04 crore
Demand

VS

~9 lakhs
Organized Supply (23x gap)

Key Segments

- **Student Housing**
  ~41 lakh students;
  <3 lakh organized units
- **Young Professionals (Co-living)**
  ~67 lakh demand;
  <4 lakh units in major cities
- **Family Rentals**
  ~1.01 crore households;
  <1 lakh organized listings

The primary opportunity lies in formalizing and scaling rental supply through technology.

Aurum's Take

We are building a scalable rental ecosystem, across high-demand urban segments such as young professionals and managed residential communities. Our 'Win a PIN Code' hyper-local approach concentrates our presence in specific micro-markets, building supply depth and consumer preference simultaneously. We are also expanding globally with 'Nestr' in Dubai, establishing it as the template for taking our rental marketplace model to international markets.

RealEstate Distribution: Digitization and AI

₹1,000 crore
On Aggregator Websites

₹4,000 crore
On Social Media

₹34,000 crore
On Channel Sales

Key Drivers

- **AI-led demand aggregation**
- **Digital broker ecosystems**
- **Virtual tours and omnichannel sales**

The principal opportunity is in building end-to-end digital transaction platforms that consolidate a historically fragmented market.

Aurum's Take

Distribution is our primary growth and profitability engine, anchored by the full acquisition of PropTiger. By offering a full-stack transaction pipeline spanning lead generation, lead management, and transaction fulfillment across Aurum Analytica, Sell.Do and PropTiger respectively, we are positioned to capture a significant share of the ₹39,000 crore addressable market. Our proprietary data lake enables hyper-personalized targeting and predictive buyer intent modeling, modernizing a fragmented distribution ecosystem.

RealEstate Capital: Tech-driven Investments

300 Family
Offices with Average AUM of USD 100 million

₹561 billion
Net Inflows by Individual Investors

Looking for Alpha Income Diversification

₹50,000+ crore
SM REIT-able Supply

The SM-REIT structure opens India's income-generating commercial RealEstate segment to a broader investor base. Pooled capital, professionally managed portfolios and scheme-level flexibility combine to offer regular rental income alongside long-term capital appreciation.

Aurum's Take

We are well positioned to lead the emerging SM-REIT ecosystem following our SEBI registration, with a focus on Grade-A, income-generating commercial assets. We are also strengthening our digital lending platform (KuberX) by leveraging PropTiger's on-ground fulfillment network to deliver seamless, end-to-end mortgage solutions. By integrating capital markets, lending, and distribution, we are creating a unified platform that connects investment, financing and transaction fulfillment within a single architecture.

Founder and Chairman's Perspective

Ashish Deora
Founder and Chairman

As we enter FY 2026-27, our focus turns from building to scaling.

Shaping a Resilient Enterprise

Dear Shareholders,

For Aurum, FY 2025-26 was the year we moved from assembly to integration. Having spent earlier years building individual platforms across rentals, distribution and capital, this year we connected them, bringing data, workflows and transactions into a single operating architecture. AI made the same shift, from experimentation to adoption across the business. This is the next chapter in a story of firsts: **India's first listed PropTech company, then its first profitable one, and now the first built to be AI-first.** The result is India's most integrated PropTech ecosystem, and FY 2025-26 was the year it proved itself.

Global and Indian Economic Scenario

The global economy grew by 3.4% in 2025 and is projected to moderate to 3.2% by 2027, as easing inflation is offset by sustained geopolitical uncertainties. The Russia-Ukraine conflict, trade route disruptions in the Middle East and the intensifying US-China rivalry continue to weigh on global trade and investment flows. At the same time, artificial intelligence has emerged as a major catalyst for capital allocation, with governments and enterprises significantly increasing investments in AI infrastructure, semiconductor ecosystems, cloud computing and digital innovation to enhance productivity and strengthen long-term competitiveness. Against this backdrop, India's economic outlook remains constructive. **GDP is projected to expand by 7.7% in FY 2025-26, supported by strong domestic consumption,** improving rural demand, stable inflation and sustained public and private investment. Complementing these growth drivers, India is witnessing accelerating investments in AI, digital public infrastructure and technology-led innovation, supported by favorable government policies, a vibrant start-up ecosystem and growing enterprise adoption. These developments are expected to enhance productivity, foster innovation and reinforce India's position as one of the world's fastest-growing digital economies.

RealEstate and PropTech Sector Context

India's RealEstate sector is one of the most significant contributors to India's economic growth, and it is changing structurally. The sector is projected to expand to USD 1.5 trillion by 2034, contributing an estimated 10.5% to national GDP. Residential markets are seeing a surge in new launches, particularly in premium and luxury segments, while commercial RealEstate continues to achieve record office leasing volumes, led by the rapid expansion of Global Capability Centers (GCCs).

India's PropTech landscape has moved well beyond digital listings into an integrated, technology-led ecosystem. Advanced capabilities such as Generative AI, Machine Learning, and Blockchain are enabling online transaction fulfillment, enhanced customer experiences, and greater transparency, including in land record validation. These capabilities are also addressing structural challenges of scale: the significant supply-demand imbalance in organized urban rental housing and the projected need for nearly 230 million additional housing units by 2047. The sector's evolution is further supported by strong institutional capital inflows and progressive regulatory reforms such as RERA and the introduction of SM-REITs.

A Year of Disciplined Performance

During FY 2025-26, revenue from continuing operations grew by 50.8% to ₹381.09 crore, from ₹252.77 crore in the previous year. Other income from continuing operations grew to ₹31.34 crore from ₹20.89 crore, bringing total income from continuing operations to ₹412.43 crore, up 50.7% year-on-year.

Our loss before tax from continuing operations narrowed to ₹14.96 crore from ₹43.40 crore in FY 2024-25. Including both continuing and discontinued operations, our total income for the year stood at ₹423.76 crore, up 48.7% over ₹285.00 crore in FY 2024-25. This performance excludes the one-time other income of ₹17.72 crore recognized from the partial sale of a building during the year.

Our rental business generated revenue of ₹200.71 crore from continuing operations, up 27.4% year-on-year. The distribution segment recorded revenue of ₹172.55 crore from ₹79.28 crore in FY 2024-25, a growth of 117.7%. Our capital segment contributed ₹7.84 crore.

Driving Value through Ecosystem Synergy

Our rental and co-living platforms gained meaningful scale during the year. Our managed rental platform scaled to approximately 9,600 rentable units across 5,214 homes. The launch of NestAway Select, a premium cluster-based rental offering, further strengthened our positioning in the managed rental segment.

We deployed AI pilots across lead management, owner acquisition and customer support, building the foundation for broader automation across the rental business. In the co-living business, we expanded our footprint to more than 259 active properties across 15+ cities, serving over 2,400 new tenants during the year and maintaining an average platform rating of 4.3+.

Our distribution businesses recorded strong growth across all three platforms. Aurum Analytica served more than 140 active clients across 260+ projects, with lead volumes reaching 1,48,000 in Q4 FY 2025-26, a 93% year-on-year increase. AI-first pilot initiatives, including bot-led deployments, improved operational efficiency at scale. Sell. Do onboarded over 40 new developers and added more than 600 licenses to its platform, with multi-product adoption reaching 27% through WhatsApp-based engagement tools and AI-powered calling bots.

PropTiger served more than 170 active developer clients and managed 12 active mandates. It achieved its highest-ever gross commission since inception, reflecting strong market traction and execution excellence. The planned launch of the proprietary Developer GTM Planner is expected to strengthen go-to-market planning and accelerate developer acquisition in the year ahead.

Unlocking Value through Strategic Asset Monetisation

During the year, we approved the sale of two commercial buildings, **Q5 and Q6 at Millennium Business Park, Navi Mumbai, for a total consideration of ₹112 crore.** The transaction was concluded at a valuation approximately 15% higher than the assessed value of the assets. The monetization of these non-core assets marks a significant milestone in our strategic evolution. With a book value of approximately ₹27 crore, the proceeds will materially strengthen our balance sheet.

A significant portion of the proceeds has been utilized to prepay our Lease Rental Discounting (LRD) facility of ₹56 crore and making us become a debt-free Company.

The capital released through this transaction will be redeployed into AI capabilities across the RealEstate value chain, spanning tenant acquisition, dynamic pricing, property management, leasing automation and lead intelligence. This reallocation, from asset ownership to technology investment, reflects our strategic intent to build a capital-light, AI-first PropTech enterprise.

Reinforcing Our Technology Edge

Technology is our primary differentiator. We are embedding AI across every layer of our ecosystem from intelligent calling bots to predictive lead scoring systems, which has already enhanced internal engineering productivity by 35%. We are now transitioning these capabilities into scalable, high-margin SaaS offerings for our growing base of 850+ developer clients with our Unified Brain.

Commitment to Governance and Impact

During the year, we strengthened our governance framework through key ISO certifications and continued to advance our ESG agenda. Through Aurum नींव, our social impact arm, we deepened community engagement via structured 'Seva Fortnights.'

The Road Ahead

As we enter FY 2026-27, our focus turns from building to scaling. We have grown steadily, and profitably, year after year, and that momentum is what lets us move with real confidence now. Our priorities are clear: to keep improving profitability quarter on quarter and year on year, to go deeper with AI until we are a truly AI-first company, and to strengthen the collaboration across our ecosystem that turns individual platforms into a single, compounding whole. With a strong balance sheet, an integrated architecture and a differentiated technology backbone behind us, we are well positioned to do exactly that, and to consolidate our place as India's most integrated PropTech ecosystem.

Best Wishes
Ashish Deora
Founder and Chairman

Business Model

Enabling a Seamless Journey

What We Do

We build integrated digital platforms that simplify, connect and enhance RealEstate journeys. By combining technology, data intelligence and curated services, we serve developers, investors, brokers and consumers through a single, coherent PropTech ecosystem. This includes transactions, rentals, investments and asset management across India's RealEstate market.

Capitals We Leverage

Financial Capital	Human Capital	Intellectual Capital	Ecosystem Capital	Social & Brand Capital
In pursuit of our ambition of creating an integrated PropTech ecosystem, we have committed ₹339.07 crore	1,000+ professionals with deep domain expertise and digital capabilities, working within a culture of inclusion and shared ownership	A growing IP portfolio, proprietary platforms, data analytics capabilities and market intelligence tools	Presence across multiple cities through RaaS and SaaS platforms, supported by a growing partner and developer network	A growing shareholder base, strong brand recall and sustained engagement initiatives such as Aurum नींव Seva Fortnight (ANSF)

What We Deliver

Financial Capital	Human Capital	Intellectual Capital	Ecosystem Capital	Social and Relationship Capital
• **Operating Revenue:** ₹381.09 crore, up 50.8% YoY • **Total Income:** ₹423.76 crore, up 48.7% YoY • **Total funds received from Rights Issue:** ₹337.47 crore	• Revenue per team member: ₹37 lakhs • Ongoing culture and domain capability initiatives	• Expanded offerings such as Data-as-a-Service and PropTech Pulse • Integrated product ecosystem creating cross-platform synergies and a compounding data flywheel	• 15+ digital products • Expanded footprint across multiple cities and platforms	• Strong, trust-based relationships with customers, partners and investors • Strong PropTech brands and thought leadership enhancing market credibility and reach

How We Create Value

Technology-led Platforms	Data and Intelligence	Customer-centric Services	Collaborative Ecosystem	Responsible Innovation
Designing scalable, modular digital platforms that integrate discovery, transactions, rentals, and investments	Deploying Data-as-a-Service capabilities to deliver insights that sharpen decision-making across the RealEstate value chain	Curated solutions built around simplicity, transparency and consistent customer experience	Working closely with developers, brokers, service providers, and partners to generate value across the ecosystem	Embedding trust, transparency and sustainability into platform design and operations

The Value We Create

Customers	Employees	Business Partners	Shareholders	Community and Ecosystem
Efficient, transparent and technology-enabled RealEstate experiences	An inclusive, high-performance workplace that encourages learning and ownership	Scalable platforms and long-term growth opportunities	Sustainable value creation driven by disciplined growth and innovation	Better functioning, more efficient RealEstate markets enabled by responsible technology

GRC Framework

Fostering a Culture of Accountability

Our Governance, Risk and Compliance (GRC) framework provides structured oversight across financial, human, environmental and social capital. It is anchored in Board-level accountability, with regular reviews that reinforce financial integrity, sustainability, talent development and stakeholder trust. Across our operations, GRC principles sustain a culture of disciplined, responsible growth.

Intellectual Capital

Our intellectual capital spans technology integration, cross-platform data intelligence and deep domain expertise, working in combination across our rental and distribution platforms. By leveraging consumer insights and developer relationships, we sharpen decision-making and improve transaction outcomes across the value chain. We are productizing our AI capabilities and advanced analytics into scalable, high-margin offerings for the broader RealEstate market. Our Data Lake and unified API infrastructure equip teams with predictive insights that strengthen lead management, operational efficiency and customer engagement.

Human Capital

Our human capital strategy centers on building a workforce that is skilled, aligned and growth oriented. We invest in structured training programs, leadership development and performance-driven incentives, while fostering a culture of ownership, collaboration and continuous learning. Individual goals are aligned with organizational priorities and cross-functional collaboration is actively encouraged. This ensures that our teams remain capable of driving sustained growth at scale.

1,000+
Employees across Clusters

6
Key Functions

₹37 lakhs
Revenue per Employee

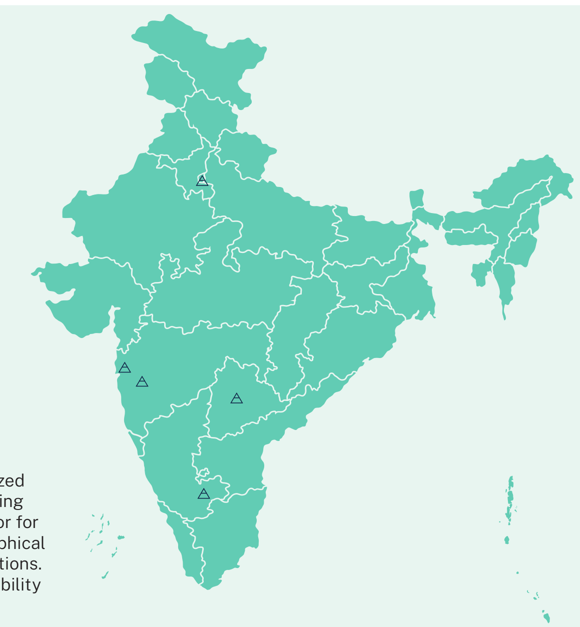
People Employed across Segments (in %)

33%
Rental

66%
Distribution

1%
Capital

Country Spread 15+ Cities



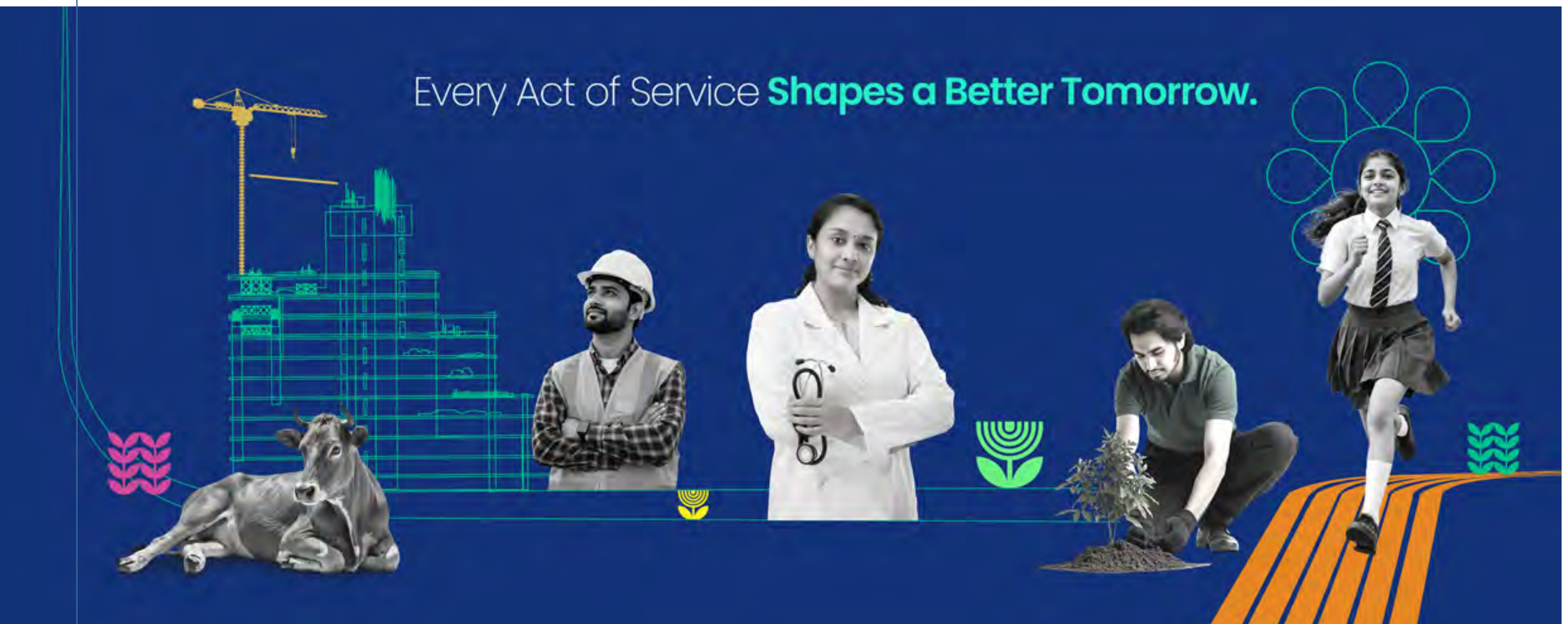
Location	No. of Employees
Mumbai	172
Pune	155
Bengaluru	267
Delhi NCR	271
Hyderabad	46
Other Cities	141

Disclaimer: This map is a generalized illustration for ease of understanding and not to be considered to scale or for reference. Boundaries and geographical names may not reflect actual positions. The Company accepts no responsibility for its use or accuracy.

Social and Brand Capital

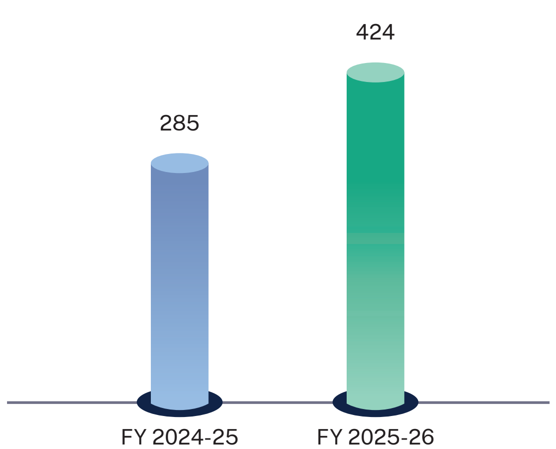
Our platforms are designed to enhance transparency and deliver consistent value to customers, developers, and partners. Through responsible business practices and customer-first innovation, we strengthen brand equity across our operating markets. Active engagement with ecosystem partners and communities further reinforces Aurum's reputation as a trusted technology partner in India's RealEstate sector.

For more information, please refer to page 54.

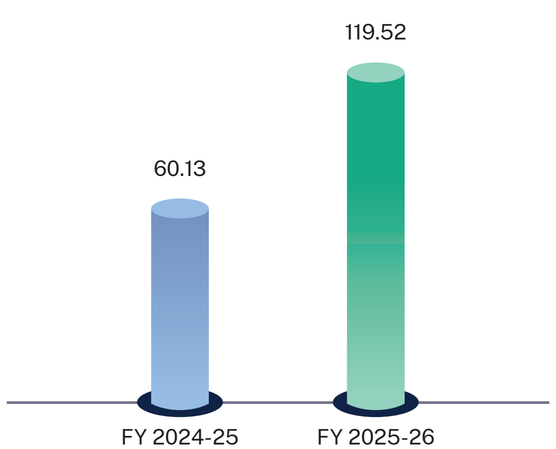


Financial Capital

Total Income (in ₹ crore)



EBITDA as per Ind AS (in ₹ crore)



Ecosystem Capital

Our Integrated PropTech Ecosystem brings together technology, capital, services, and data into a unified, interconnected platform, to deliver scalable and data-driven solutions across the RealEstate value chain.

AURUM PropTech: Growth Capital | Strategic Oversight | Governance & Risk | Branding

Shared Services: Finance & Accounting | Legal & Compliance | HR: Policies

Aurum's Ecosystem Collaboration: Customer & Product | Data as a Strategy | Learning & Development | Talent Recognition

Customer & GTM | Product | Technology & Engineering | Business Operations | HR: Culture & Processes

hello world AURUM | nestaway AURUM | MONK Tech Labs AURUM

AURUM Analytica | sell.do AURUM | PROPTIGER AURUM

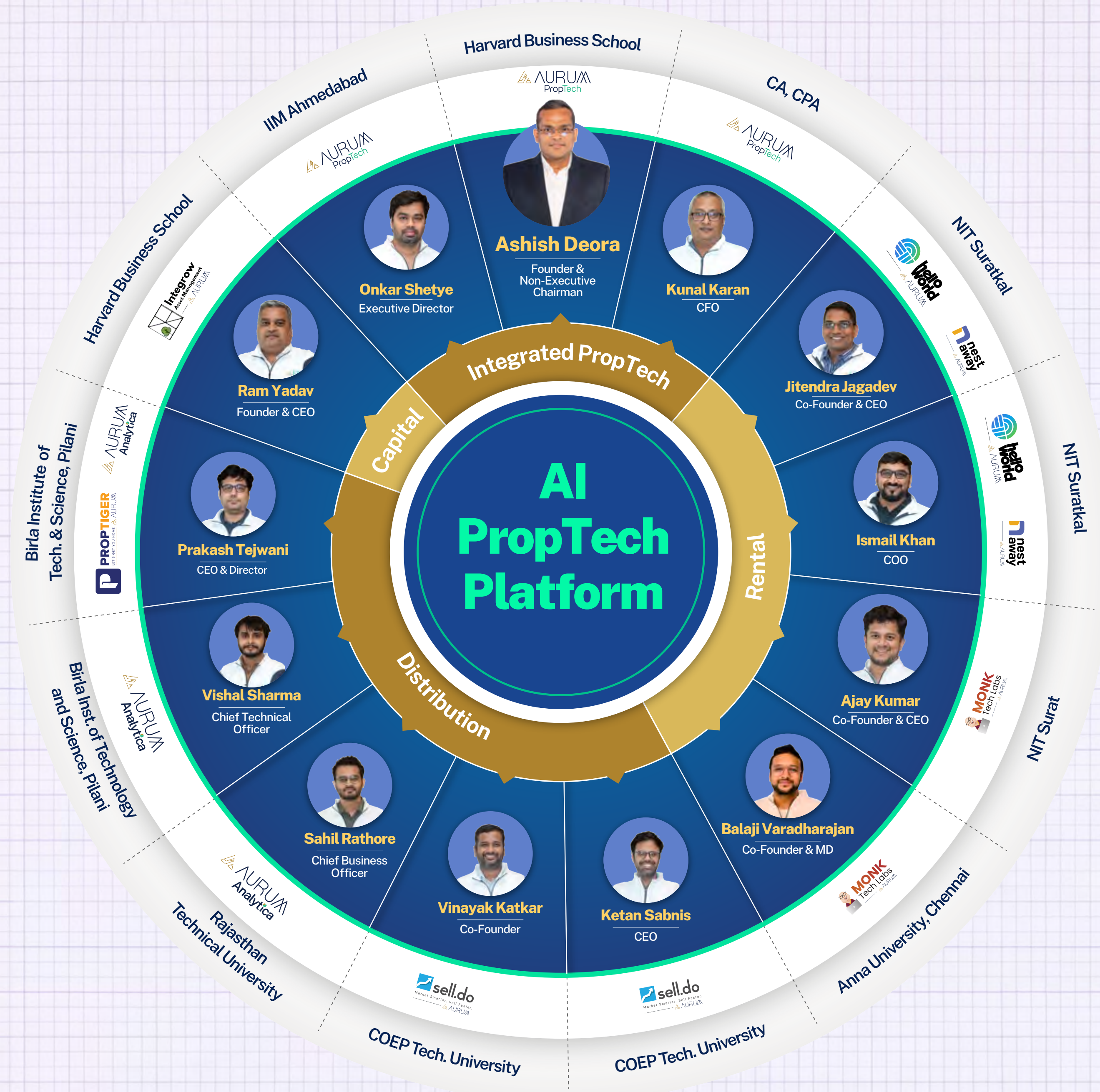
AMSA AURUM | KuberX AURUM | Integrow Asset Management AURUM

PropTech Pulse AURUM

Business Vertical Review

Powering a Unified PropTech Vision

Our verticals operate as a single, integrated ecosystem spanning technology, capital, data and services across the RealEstate value chain. From rentals and co-living to distribution, analytics and institutional capital, each business reinforces the others, serving consumers and enterprises through C2C, B2C and B2B capabilities within one connected architecture.



Serving Diverse Solutions under One Roof

Helloworld Technologies India Private Limited

HelloWorld Technologies delivers rental solutions across student housing and co-living. Our digital-first platform streamlines discovery, onboarding and property management, providing well-managed, community-oriented living experiences for India's young urban population.

Key Highlights in FY 2025-26

- Managed a portfolio of 19,000 live units across 260+ buildings in 16 cities, maintaining an average occupancy of 80%
- Delivered ₹151 crore in operating revenue, registering a robust 32% year-on-year growth
- Onboarded over 10,000 new residents during the year, reflecting sustained demand and market acceptance
- Hosted 100+ community engagement events across properties, fostering a vibrant resident experience
- Consistently maintained customer ratings of 4.2 stars and above, underscoring high service quality and resident satisfaction

Strategic Objective

Strengthen leadership in the co-living segment through profitable expansion, higher occupancy, technology-enabled operations, enhanced resident experiences and a deeper presence across Tier I and emerging cities.

Way Forward

We remain well positioned to capitalize on the growing demand for managed student and co-living accommodation. In FY 2026-27, our focus will be on driving profitable expansion, improving occupancy, strengthening our long-stay business, enhancing operational efficiencies through technology, elevating the resident experience and deepening our presence across existing and new markets.

Nestaway Technologies Private Limited

NestAway is India's leading managed home rental platform, connecting tenants with quality, affordable homes in prime urban locations through a technology-led, end-to-end model. We serve both sides of the market, delivering a reliable rental experience for tenants while providing homeowners with professional property management and consistent rent collection.

Key Highlights in FY 2025-26

- Managed 9,600+ houses and served 6,300+ tenants under the Standard Model
- Achieved 7,000+ bookings across the Standard and Lite models during 2025-26
- Total revenue increased from ₹38.60 crore to ₹41.15 crore, reflecting ~7% YoY growth
- EBITDA loss reduced from ₹12.92 crore to ₹6.70 crore, representing a 48% improvement YoY
- Secondary sales revenue reached ₹56 lakhs, with strong growth momentum in the resale business
- Occupancy improved significantly during the year and reached ~80% by FY 2025-26 end

Strategic Objective

To strengthen leadership in the managed rental housing market, including the resale business, improve profitability, enhance customer experience and leverage technology to drive operational efficiency and revenue growth.

Way Forward

The Company will continue to strengthen its core rental business while scaling its high-growth Warehouse, Secondary Sales and Nestaway Select verticals. Growth will be driven through strategic asset expansion, stronger broker partnerships, targeted customer acquisition, increased penetration into high-rental-yield communities and technology-led operational efficiencies. Supported by automation, disciplined cost management and a focus on enhancing customer experience, the Company aims to improve asset utilization, strengthen unit economics and deliver sustainable, profitable growth across its businesses.

Monk Tech Labs Pte. Ltd

Monk Tech Labs provides technology platforms that help RealEstate businesses manage and monetize rental portfolios. Our revenues are primarily driven by software licensing, supported by implementation, configuration and customization services.

Key Highlights in FY 2025-26

- Streamlined property sales, tenant communication and operational workflows across voice-based interactions

Strategic Objective

To empower RealEstate businesses to deliver unforgettable customer experiences.

Way Forward

We aim to accelerate expansion across the US and European markets while driving sustainable profitability.

PropTiger Marketing Services Private Limited

PropTiger is one of India's leading digital RealEstate advisory platforms, offering end-to-end property buying, selling and financing solutions across primary and secondary markets. Following its acquisition by Aurum PropTech Limited, PropTiger has become an integral part of the Group's integrated PropTech ecosystem, strengthening its presence across the RealEstate value chain. The acquisition enhances Aurum PropTech's capabilities by combining PropTiger's trusted advisory platform with the Group's technology, data and digital solutions to deliver a seamless property transaction experience.

Key Highlights in FY 2025-26

- **Strategic Business Performance**
  - Increased bookings per Field Sales Officer (FoS) by 5%, reflecting improved sales productivity
  - Achieved a 7% growth in average transaction value, driven by a stronger premium property mix
  - Closed 23 high-value HNI and UHNI transactions exceeding ₹5 crore each, including the highest-value deal of ₹39 crore
- **Sales Excellence**
  - Achieved the highest quarterly gross commission since PropTiger's inception, supported by business verticalization and strong execution across strategic developer partnerships
  - Recorded robust performance across mandate projects, successfully delivering the Brigade Xanadu mandate two weeks ahead of schedule while strengthening engagements with leading developers such as Brigade, Shriram and Tata
- **Platform and Product Innovation**
  - Launched PropPartnerX, a broker aggregation platform designed to strengthen channel partner engagement and enhance transaction efficiency

Aurum Analytica Private Limited

Aurum Analytica delivers end-to-end analytics solutions for the RealEstate lifecycle, powered by AI and machine learning. The platform provides data-driven insights, automation and granular performance tracking that sharpen decision-making and strengthen operational efficiency across the value chain.

Key Highlights in FY 2025-26

- Entered new geographies: Jaipur, Chandigarh, Pune and Coimbatore
- Bangalore entered as a new strategic market in FY 2025-26
- Expanded Data Lake to 200 million+ social profiles with enhanced income bracketing, behavioural profiling and look-alike modelling capabilities
- Launched Broker Behavioral Profiling on Agent Connect, enabling smarter, performance-based partner selection
- Enhanced CX Suite with 3-click inventory block, improved EOI-to-allotment workflows and site visit digitization upgrades
- Deployed AI-driven bots for 24/7 prospect engagement across client campaigns

Strategic Objectives

- Transition from Quick AI (workflow automation) to Mature AI (predictive decision intelligence)
- Scale across 11+ active cities while aggressively entering high-growth infrastructure-led corridors, where India's next wave of RealEstate demand is emerging
- To expand wallet share by enabling developers who have experienced Aurum's outcome-driven model on one product to progressively adopt the full platform
- Cement Aurum's position as India's only PropTech platform, where Aurum carries the media and quality risk, and developers invest in guaranteed outcomes

Way Forward

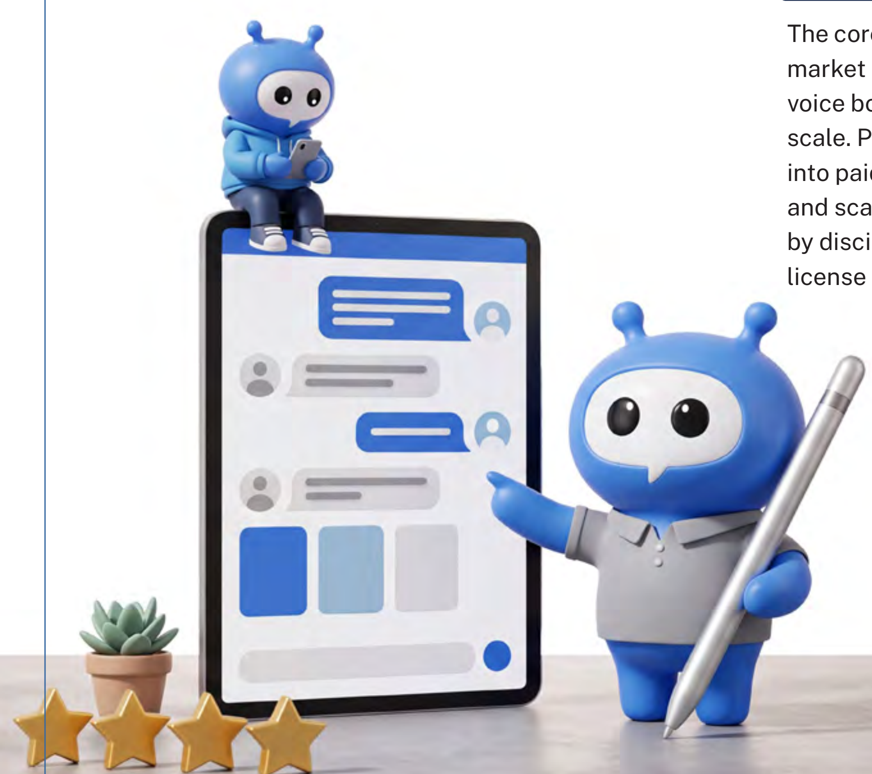
- Strengthen AI capabilities through richer datasets, advanced forecasting and AI-led decision intelligence across pricing, demand and inventory
- Launch Aurum Analytica's AI-enabled RealEstate discovery platform to drive intelligent property discovery, advertising and customer engagement, especially in Tier II markets
- Expand into new cities and high-growth corridors, leveraging Automate Leads, Agent Connect and CX Suite to accelerate digital sales and demand capture

K2V2 Technologies Private Limited

K2V2 is a focused RealEstate technology company anchored by Sell.Do, India's category-leading vertical CRM for the RealEstate sector. Following the restructuring and exit from its services-led BeyondWalls and Kylas businesses, the Company entered 2025-26 as a focused, single-product, product- and AI-led organization. Today, Sell.Do serves 1,000+ active RealEstate brands across 8,500+ licenses, reinforcing K2V2's position as a specialized technology partner to the RealEstate industry.

Key Highlights in FY 2025-26

- **New Sales Growth:** Delivered new sales of ₹1.65 crore during the year
- **AI-Led Innovation:** Launched AI-powered call transcription, translation, insights and Calling Bots, while integrating AI across engineering and product development to improve throughput by 35%+
- **Platform and Product Expansion:** Migrated mobile apps to Flutter, initiated a UX revamp and advanced the form builder and budget management capabilities
- **WhatsApp Growth:** Scaled WhatsApp offerings to 70+ active accounts, generating ₹27 lakhs in revenue, with Personal WhatsApp moving to production
- **AI Voice Bots:** Advanced AI Calling Agents from beta to production, with five POCs live and a roadmap targeting ₹1 crore ARR and 15 active bots



Strategic Objective

- **Accelerate Growth:** Increase deal velocity, expand licenses and deepen presence across key metros and enterprise accounts
- **Drive Profitability:** Target ₹23.6 crore revenue and improve EBITDA margins to 22%
- **Build New Revenue Streams:** Scale WhatsApp solutions, AI voice bots and customised offerings beyond seat-license income
- **Expand Margins:** Strengthen EBITDA and PBT margins through disciplined cost management
- **Deepen Technology Integration:** Extend platform capabilities across the group through broker aggregation and CRM migration

Way Forward

The core CRM business continued to grow ahead of the market with improving margins, while WhatsApp, AI voice bots and custom development progressed toward scale. Priorities remain focused on converting AI POCs into paid deployments, expanding WhatsApp adoption and scaling broker-aggregation technology, supported by disciplined costs, strong profitability and a growing license base to drive sustained, self-funded growth.

Integrow Asset Management Private Limited

Integrow Asset Management specializes in institutional-quality residential and commercial RealEstate investments, combining strategic insight with disciplined execution. Leveraging advanced technology alongside strong legal and financial expertise, we manage risk effectively while delivering reliable project outcomes and sustainable long-term returns for stakeholders.

Key Highlights in FY 2025-26

- Strategically repositioned the business around Residential Credit, realigning the organization, talent, and cost structure to strengthen revenue generation.
- Successfully achieved the first close of the second Residential Credit Fund in March 2026, reinforcing investor confidence and fundraising momentum.
- Rebuilt a strong deal pipeline, reaching approximately ₹1,300 crore by March 2026, creating a robust investment pipeline for the second Residential Credit Fund.
- Delivered a key milestone for Fund I, entering the carry phase and distributing returns equivalent to the hurdle rate to investors.
- Accelerated AI-driven investment capabilities through Arjava, the proprietary deal intelligence platform, reducing deal-screening time from seven days to one day, with a FY 2026-27 roadmap focused on an AI chatbot, automated pricing engine and third-party data integration.

Strategic Objective

Ensuring every Indian has a RealEstate-backed investment wallet.

Way Forward

- Managing the business conservatively as strategic focus shifts toward the AMSA SM-REIT framework, which offers a more agile and capital-efficient structure than the traditional AIF model.
- Improving segment profitability through rationalization of costs as the business is restructured around the SM-REIT opportunity.

PropTech Pulse

PropTech Pulse is Aurum PropTech's integrated RealEstate knowledge platform, combining AI-led intelligence, industry learning, market research, professional development and ecosystem engagement. Its expanding portfolio including Pulse AI, Pulse Academy, research reports, industry events, multimedia content and media partnerships supports informed decision-making and continuous learning among consumers, professionals, businesses and policymakers.

Key Highlights in FY 2025-26

- Advanced Pulse AI to support property discovery, neighborhood insights, financing and other RealEstate decisions.
- Expanded Pulse Academy through courses, certifications, webinars and educational initiatives.
- Published data-backed reports, blogs, newsletters, infographics, videos and market explainers.
- Enhanced digital tools covering property rates, RERA information, stamp duty, home-loan eligibility, EMI planning, rental yields and homeownership.
- Strengthened thought leadership through events, podcasts, interviews and expert contributions.
- Expanded strategic media partnerships and industry knowledge collaborations.
- Increased the use of AI-enabled, visual and animated content to make complex subjects more accessible.
- Built a connected content ecosystem spanning web, social media, video, research, events and learning.

Strategic Objectives

PropTech Pulse seeks to become an integrated, AI-powered RealEstate intelligence and learning ecosystem. Its strategic priorities include:

- **AI-Powered Decision Support:** Establish Pulse AI as a trusted companion for property discovery, locality assessment, market intelligence and financing decisions.
- **Industry Learning and Certification:** Scale Pulse Academy as a recognized platform for RealEstate and PropTech education, certification and professional development.
- **Proprietary Market Intelligence:** Develop original research, data-backed reports and actionable insights that support informed decision-making.
- **Industry Engagement and Thought Leadership:** Strengthen engagement through events, webinars, podcasts, expert conversations and industry-led forums.
- **Strategic Media and Knowledge Partnerships:** Expand domestic and international collaborations to strengthen reach, credibility and knowledge exchange.
- **Community Development:** Build an engaged community of homebuyers, investors, professionals, students, developers, entrepreneurs and enterprises.
- **Ecosystem Integration:** Connect knowledge and demonstrated user intent with relevant products and services across the Aurum PropTech ecosystem.

Way Forward

Building the Intelligence Layer for Indian RealEstate

PropTech Pulse will evolve from a knowledge platform into an AI-native RealEstate intelligence and engagement ecosystem connecting trusted information, predictive insights, learning and relevant solutions across the property lifecycle.

Aurum KuberX

Aurum KuberX is transforming home financing in India's RealEstate market. Its AI-powered platform connects homebuyers, developers and financial institutions through a seamless digital journey. AI-driven bank matching helps borrowers discover financing options suited to their profiles. End-to-end capabilities simplify eligibility, documentation, processing and loan disbursal. KuberX is building a smarter, faster and more connected home-financing ecosystem for Indian RealEstate.

Key Highlights in FY 2025-26

- **Strengthened KuberX as a unified digital home-financing platform,** enabling borrowers to explore and access multiple lending options
- **Enhanced AI-powered recommendations** to improve lender matching and deliver more relevant financing choices
- **Expanded digital decision-support tools** across EMI calculation, loan eligibility, feasibility assessment and balance-transfer evaluation
- **Scaled the KuberX Connector Program,** extending distribution through RealEstate brokers, financial intermediaries and referral partners
- **Expanded customer acquisition initiatives** through targeted, data-led campaigns across diverse digital audience segments
- **Launched financial literacy initiatives,** including the Home Loan Certification Program, to build a more informed customer and partner ecosystem
- **Integrated assisted advisory with digital application tracking,** bringing greater transparency and continuity to the loan journey

Strategic Objective

- **Simplify Home Financing:** Make home-loan journey simpler, faster and more transparent for Indian homebuyers
- **Enable Smarter Borrowing:** Use AI and data to match borrowers with financing options aligned to their profiles and requirements
- **Build a Connected Lending Ecosystem:** Bring homebuyers, lenders, developers, brokers and financial intermediaries onto one platform
- **Digitize the Loan Journey:** Reduce friction across eligibility, comparison, application, documentation and fulfillment
- **Scale through Partnerships:** Expand reach through a strong network of lending and distribution partners

Way Forward

- Deepen the lender network to expand financing options and improve credit accessibility
- Strengthen the KuberX Connector Program to broaden the distribution ecosystem and partner reach
- Enhance lead-to-disbursal conversion through data-driven insights, workflow automation and AI-powered recommendations
- Deliver a seamless lending journey by integrating property discovery, affordability assessment, loan selection, documentation and application tracking on a single platform
- Advance borrower profiling and eligibility assessment to enable faster, more accurate credit decisions
- Strengthen partner-facing dashboards with deeper insights and improved operational visibility
- Drive greater cross-platform integration across Aurum PropTech's ecosystem to create a unified, technology-enabled customer experience

Aurum नींव

Promoting a Sustainable Society

Aurum नींव is our social impact platform, built around six pillars: tree plantation, animal haven, nutritious meals, safe man-hours, girls' education and medical interventions. Guided by our IKIGAI framework, we combine financial support with on-ground engagement to advance inclusive growth and environmental responsibility.

Nutritious Meals

- 96,000+ Meals Served

Tree Plantation

- 20,100 Trees Planted

Animal Haven

- 135 Cattle Adopted
- 1,02,000 Meals Provided to Animals

Beti Bachao Beti Padhao

- 950+ Educational Kits Distributed
- 400+ Educational Years Provided for Girls
- 1 Digital Classroom
- 1 UV+UF Water Filter

Medical Interventions

- 26,700+ Interventions Provided
- 1,200 Dialysis Facility
- 20 Medical Beds

Safe Man-Hours

- 1,400+ Workers Upskilled
- 25+ Million Safe Man-Hours Contributed

Aurum नींव Seva Fortnight

Now in its fourth edition, the ANSF has grown into an established annual tradition of employee-led community engagement. The first three editions built a strong foundation of participation and purpose, and the fourth edition held from September 17, 2025 to October 2, 2025, extended that reach further, deepening community engagement across multiple locations. It reflects what is possible when employee commitment is channeled with consistency and intent.

4
Fortnight

388+
Members

1,500+
Man-Hours Invested

Girls' Education

Letting Dreams Take Flight

Inspired by the Beti Bachao Beti Padhao initiative, we are committed to expanding educational access for underprivileged girls. We focus on strengthening educational infrastructure and creating learning opportunities that enable young girls to pursue their aspirations and realize their potential.

Initiatives

- Contributed 135+ educational years for girls, distributed 300+ educational kits, set up a digital classroom and initiated the construction of a toilet facility at the Ashram School in Chirner (Uran)
- Supported 280+ educational years for girls, sponsored a UV+UF water filtration system, distributed 650+ educational kits, and initiated the construction of a toilet facility at Krantijyoti Savitribai Phule School, Palghar

Cumulative till October 2025

900+	5	4,000+	2
Girls Education Years	Digital Classroom	Educational Kits	UV+UF Water Filter

Targeted by 2027

8,000+ Girls Education Years

Medical Interventions

Committing to Better Health

We are committed to improving healthcare access and strengthening medical infrastructure for underserved communities. Through our medical interventions initiatives, we work to extend targeted support that delivers measurable improvement in health outcomes.

Initiatives

- Delivered monthly medical supplements to 13,600+ pregnant women, mothers, and children across 56 slums through the Mata Baal Arogya Ahaar Prakalp
- Conducted comprehensive blood check-ups for all mothers under the Basti Parivartan Yojana
- Supplied 75 boxes of essential medicines, benefiting more than 13,100 individuals under the Gram Aarogya Rakshak Prakalp
- Enabled 1,200 dialysis treatments at Dr. Prabhakar Patvardhan Hospital, Panvel
- Strengthened elderly care by donating 20 medical beds and equipment to the Rupvan Foundation, New Panvel

Cumulative till October 2025

62,300	1	1	40
Medical Interventions	Life Saving Ventilator	Safety Ambulance	Medical beds

Targeted by 2027

1,00,000+ Medical Interventions

Nutritious Meals

Mitigating Malnutrition

Hunger and malnutrition continue to pose critical challenges to inclusive and sustainable development, and we are committed to addressing them with focus and responsibility. By partnering with Roti Bank, Girija Welfare Association, Jeevan Sach Social Development Foundation, and Annamrita Foundation, we extend consistent nutritional support to underserved communities. These collaborations reinforce our belief that access to adequate nutrition is essential to dignity and long-term community well-being.

Initiatives

- Served over 43,000 meals to elderly individuals and children through Roti Bank's distribution centers in Turbe, Koparkhairane, and Vashi Gaon
- Pledged 12,000+ meals to the Girija Welfare Association, Kharghar, and delivered 12,000+ meals over the year to the Jeevan Sach Social Development Foundation
- Provided 28,800+ mid-day meals to students of Saint Shri Sainath School, Airoli, in collaboration with the Annamrita Foundation

Cumulative till October 2025

5,51,500+	25	1
Nutritious Meals	Insulated Food Containers	Food Delivery Van to Roti Bank

Targeted by 2027

15,00,000 Nutritious Meals

Tree Plantation

Sowing the Seeds of a Greener Future

We are advancing environmental conservation through a focused tree plantation initiative at the Aurum campus, featuring species selected for their oxygen-generating capacity. The initiative also promotes environmental awareness among our teams. We encourage employees, guests, and stakeholders to adopt trees, each tagged with a unique QR code for tracking growth and health.

Initiatives

- Planted 20,000 trees in Palghar in collaboration with Global Vikas Trust
- Engaged team members in planting 100 trees at Nisarga Udyan

Cumulative till October 2025

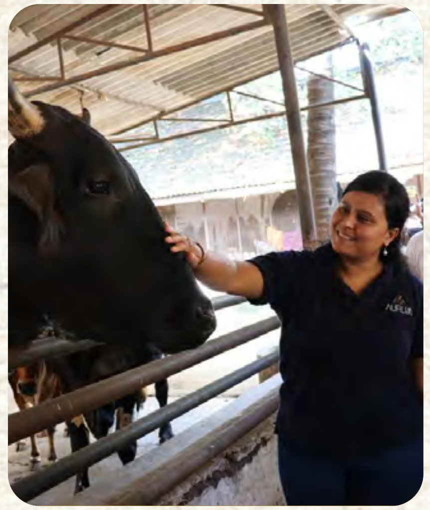
1,12,700+ Trees

Targeted by 2027

5,00,000 Trees

Animal Haven

Nurturing and Enriching Lives



Through our 'Animal Haven' initiative, we support the care and nourishment of cows, bulls and buffaloes through the Aurum Gaushala at Kalote Animal Trust in Khalapur, providing a safe and well-maintained environment for their welfare.

Initiatives

- Adopted 135 cows, bulls and buffaloes at the Aurum Gaushala in partnership with Kalote Animal Trust
- Extended our support to Paws & Furs by contributing over 1,02,000 meals during the year, helping nourish cats and dogs in need

Cumulative till October 2025

1,76,600+
Meals Fed to Animals

270+
Cattle adopted

Targeted by 2027

10,00,000+
Animals

Safe Man Hours

Stay Safe and Lead with Responsibility

Safety is integral to every aspect of our operations. We are committed to maintaining accident-free workplaces through protocols, encompassing PPE compliance, safety systems, risk management training, and continuous monitoring. These measures help create a secure work environment and significantly reduce risks. Our commitment is reflected in over 25+ million safe man-hours, a measure of our commitment to safeguarding employees, workers, residents, clients and visitors.

Initiatives

- Conducted safety awareness sessions for 1,400+ on-site workers, complemented by the distribution of safety kits, blankets and snacks, with certificates of recognition awarded to workers and staff at the Aurum Q Parc campus

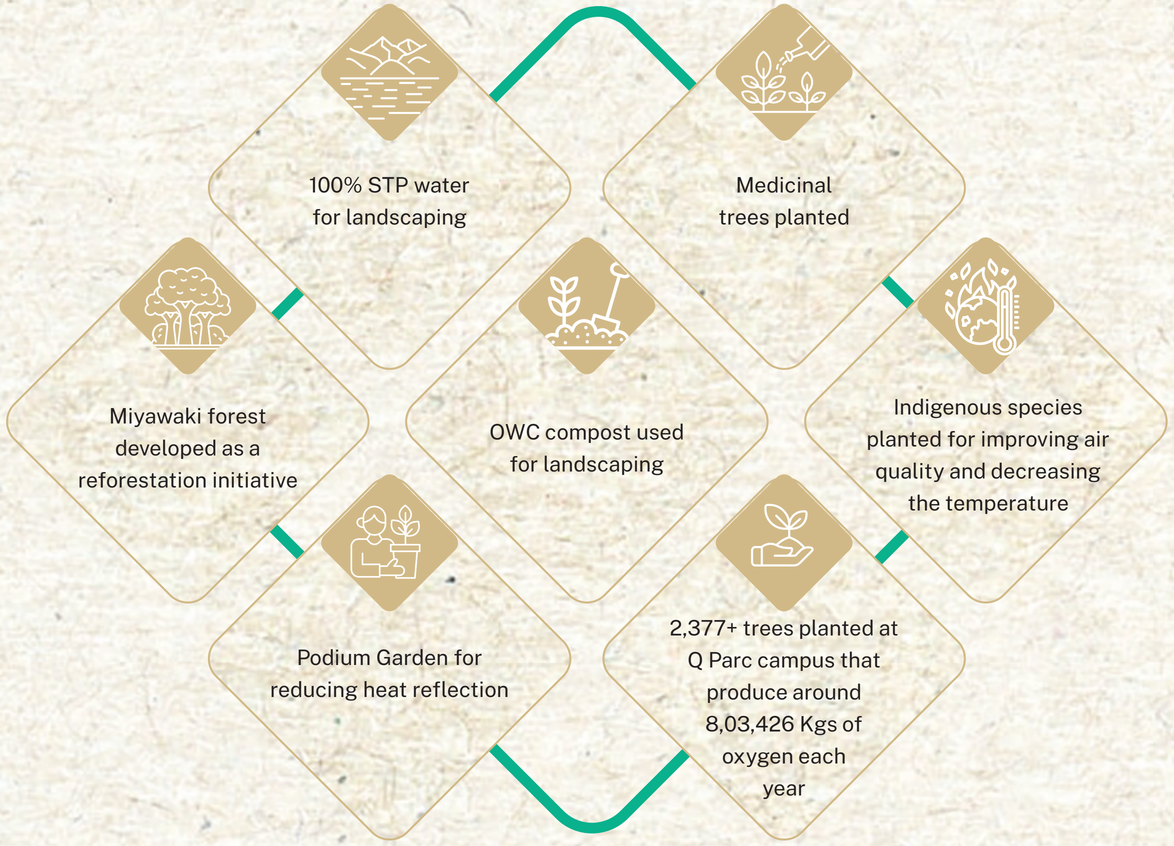
Cumulative till October 2025

25+
Million Safe Man-Hours

Targeted by 2027

30
Million Safe Man-Hours

Sustainability at Aurum



Board of Directors

Steering a Purposeful Course

Mr. Ashish Deora

Non-Executive Chairman

Ashish Deora is a first-generation entrepreneur with an innovative disruption mindset. In 1996 he founded Aurum Ventures, a new-age real estate company based out of Mumbai, India.

Over the last 3 decades, Ashish has built several businesses and created immense value in multiple industries ranging from Mining to Telecom, Aviation and Renewable Energy.

Ashish is a firm believer of technology, innovation and entrepreneurship. Currently, Ashish runs Aurum Ventures, the parent company of Aurum RealEstate and Aurum PropTech. With 18 million sq. ft. under development, Aurum RealEstate is one of the premium real estate developers in Mumbai Metropolitan Region with a presence in Southern, Western Suburbs and Navi Mumbai developing a portfolio of Luxury Residences, Premium Housing, IT- Special Economic Zones, Integrated Townships and Retail Developments.

Through his public company, Aurum PropTech, he is building the largest Integrated PropTech Ecosystem in India. Under his able leadership, the company today stands tall with over 90,000+ shareholders, 1,000+ Team members, 10+ products and a geographical reach in 15+ cities across India.

As a proud alumnus of Harvard Business School, Ashish always attempts to root the coveted Case Study method from HBS in his company culture and team upskilling. His proven track record of investments in businesses across APAC, Africa and South America and successful exits to global capital allocators exhibits his visionary and forward-thinking approach.

Mr. Vasant Gujarathi

Independent Director

Mr. Vasant Gujarathi holds a bachelor's degree in commerce (Hons.) and is a Fellow member of the Institute of Chartered Accountants of India. With over 39 years of post-qualification experience, he has had a distinguished career at PricewaterhouseCoopers (PwC), where he worked with some of the largest multinational companies in India.

He joined M/s. Lovelock & Lewes, Chartered Accountants, in August 1976, initially a member firm of Coopers & Lybrand International and later a part of PwC. Mr. Gujarathi was a Partner at PwC India for 22 years (1991-2013), leading the assurance and business advisory services group and representing PwC India on the Global Committee for 'The Industrial Products Industry.'

His extensive expertise includes audit, financial systems, operations, risk management, regulatory compliance, internal audit services, IT strategy implementation, talent management, corporate governance review, and ethics assessment and program development.

Mr. Ajit Joshi

Independent Director

Mr. Ajit Joshi is a seasoned global business leader with over 38 years of experience across Indian and international markets. His diverse background spans agriculture, technology, media, renewable energy, manufacturing, healthcare, chemicals, and textiles. He has held directorships on multiple company boards and has a proven track record in managing various revenue models and executing numerous M&A deals.

Notably, he assisted an Austrian company in establishing a presence in India's smart card sector. After 20 years in corporate roles, Mr. Joshi transitioned to entrepreneurship, successfully launching and growing two start-ups over a decade with funding from Sequoia, Intel, and Norwest, among others. He has also established and managed ventures in Dubai, Jordan, and Indonesia, achieving significant valuations and successful exits for investors and stakeholders.

Currently, he consults for numerous companies and start-ups in India and New Zealand, mentors and advises global businesses, and serves as an advisor for a Canadian venture capital fund.

Dr. Ashim Desai

Independent Director

Dr. Ashim Desai is an experienced ENT specialist holding M.S. (ENT) and D.O.R.L. (ENT) degrees. Dr. Ashim A. Desai is a distinguished medical professional and healthcare entrepreneur with over three decades of experience in the field of Otorhinolaryngology (ENT). He holds a Master of Surgery (M.S.) in ENT and a Diploma in Otorhinolaryngology (D.O.R.L.) and has been serving as the Chief ENT Surgeon at ABR Desai ENT Hospital, Mumbai, for more than 31 years.

Dr. Desai has extensive expertise in the diagnosis and treatment of ENT disorders, with a strong focus on patient-centric care and clinical excellence. He has jointly received the American Academy Award for Outstanding Contribution in the field of Endoscopic Sinus Surgery and is also the co-author of the book New Horizon in Endoscopic Surgery, published in the U.S.A.

In addition to his medical practice, Dr. Desai has demonstrated significant entrepreneurial acumen in the healthcare and life sciences sector. He is the Founder and CEO of Evexia Lifesciences Private Limited, a company engaged in developing advanced solutions for allergy diagnostics and immunotherapy aimed at enhancing patient immunity. He is also the Founder of Lozet Pharma Private Limited, which focuses on nutraceutical products supporting immune health.

Ms. Lakshmi Naga Jyothi Potluri

Independent Director

Ms. Lakshmi Naga Potluri is a distinguished professional with extensive experience in business development, entrepreneurship, and leadership roles across various industries. She currently serves as the Chief Revenue Officer at Tira Beauty. She has previously served as the Head of Asia Business Development at B Capital Group, a global venture capital firm.

Prior to her role at B Capital, Lakshmi was the CEO of DCF Ventures, an organization focused on fostering innovation and facilitating strategic partnerships. She also co-founded Jabong, one of India's prominent e-commerce platforms, and held the position of Country Head at Shopify, where she was instrumental in expanding the Company's presence in India. Her professional journey includes experience at Goldman Sachs, showcasing her versatility across both entrepreneurial ventures and established financial institutions.

Lakshmi's academic credentials are exemplary. She holds an MBA in Finance from Columbia Business School and served as a Board Member of the Sanford C. Bernstein Student Leadership and Ethics Board Additionally, she earned a Master of Science in Computer Science from University of Texas.

Throughout her career, Lakshmi has demonstrated a commitment to fostering innovation, leading strategic growth initiatives, and supporting entrepreneurial ecosystems, making her a valuable asset in any leadership or advisory capacity.

Mr. Ramashrya Yadav

Non-Executive Director

Mr. Ramashrya Yadav, an alumnus of Harvard Business School, is a prominent figure in India's RealEstate industry, driven by a passion for transformative change. With over 27 years of experience spanning construction, RealEstate, banking, and investment, he has successfully launched several businesses from the ground up.

Mr. Yadav's approach emphasizes achieving significant impact through a series of incremental steps that culminate in substantial progress. Prior to founding Integrow Asset Management, India's first RealEstate-focused asset management firm, he served as the CEO of RealEstate Advisory Practice at Edelweiss Financial Services Limited. He also led Orbit Corporation as CEO, a renowned RealEstate brand in the premium sector of South Mumbai.

Mr. Onkar Shetye

Executive Whole-Time Director

Mr. Onkar Shetye is the Executive Director of Aurum PropTech. He is a seasoned business leader with over 15 years of experience in building, scaling and transforming businesses across the RealEstate, technology, energy and natural resources sectors in India, Europe and Africa.

Throughout his career, Onkar has led large, cross-functional organizations through phases of rapid growth, operational transformation and business turnaround. His expertise spans business strategy, operations, product development, organizational design, technology-led transformation, and the execution of complex, large-scale businesses and projects.

Since joining the Aurum Group in 2012, Onkar has been instrumental in building new businesses, strengthening operating platforms and driving execution excellence across the Group. He has led several strategic initiatives spanning business expansion, digital transformation, organizational capability building and operational excellence, with a strong focus on delivering sustainable growth and long-term value creation.

Onkar is an alumnus of the Indian Institute of Management Ahmedabad and holds a Master's degree from a Russell Group university in the United Kingdom.

Management Discussion and Analysis

ECONOMIC REVIEW

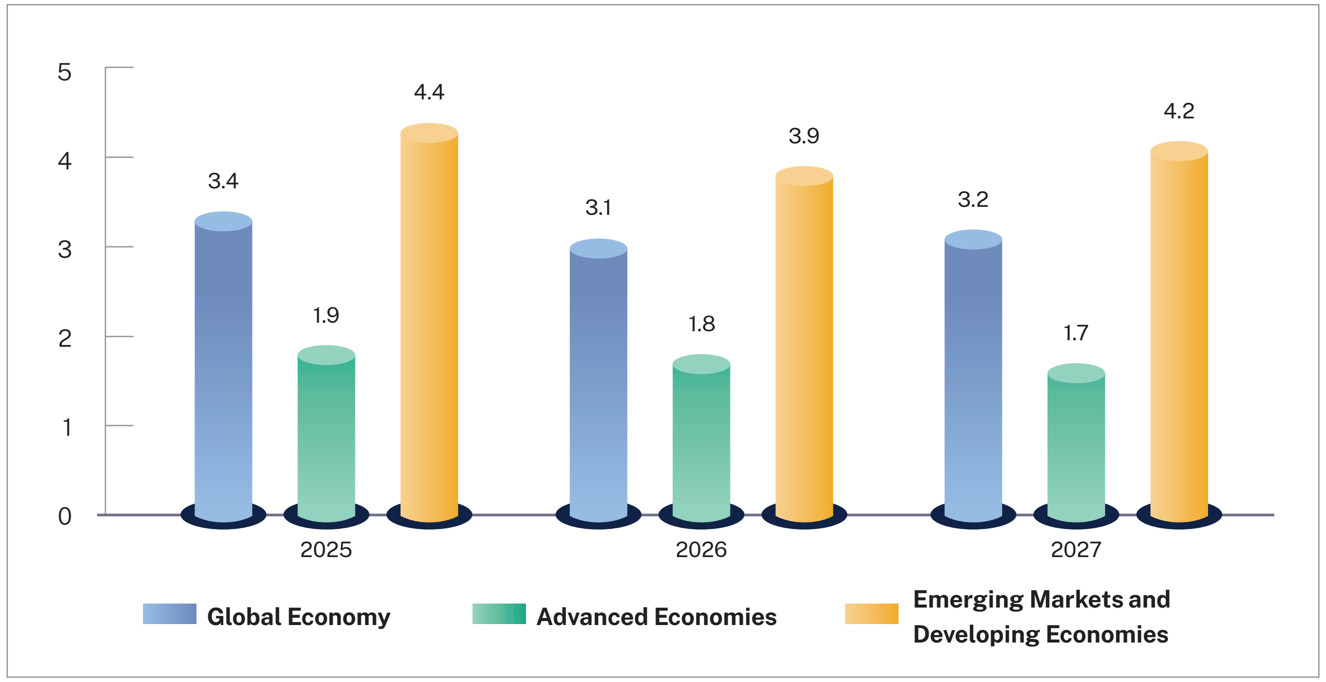
Global Economic Review

Global economic growth is projected at 3.4% in 2025 and is expected to moderate slightly at 3.1% in 2026, before stabilizing to 3.2% in 2027. This trajectory indicates steady, moderate expansion supported by technology-driven capital expenditure and moderating inflation. However, intensifying geopolitical tensions across regions continue to shape the macroeconomic environment.

The prolonged conflict between Russia and Ukraine continues to disrupt energy markets and global commodity flows. This has particularly affected Europe's energy security and contributed to volatility in oil, gas and agricultural prices. At the same time, escalating tensions in the Middle East have raised concerns over critical shipping routes. These include the Red Sea and the Strait of Hormuz, both vital for global energy trade and supply chains. Meanwhile, strategic rivalry between major economies, particularly the United States and China, has intensified. The causes include technology restrictions, trade tariffs and efforts to secure critical mineral supply chains. As a result, economic fragmentation is accelerating as countries pursue friend-shoring, near-shoring and diversified supply chains.

Global headline inflation is forecast to moderate from 4.1% in 2025 to 3.8% in 2026. It is expected to decline further to 3.4% in 2027. However, inflation in the United States may converge with target levels more slowly than in other major economies. Although tariffs and policy uncertainties continue to weigh on economic activity, their impact on growth should gradually ease over the next two years, paving the way for a more balanced global outlook.

GDP Growth Projections (in %)



(Source: World Economic Outlook, April 2026)

Management Discussion and Analysis (Contd.)

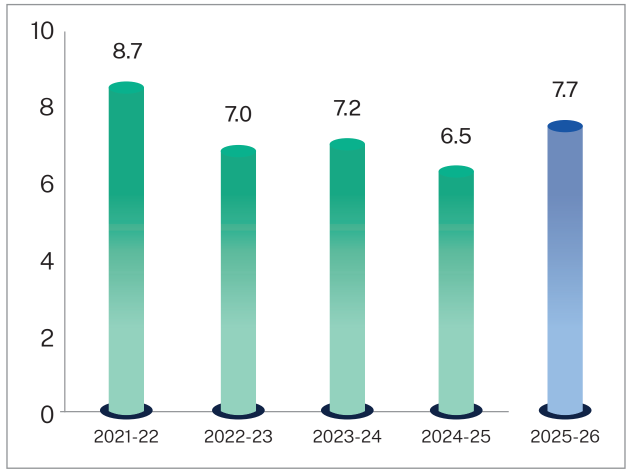
Indian Economic Review

The Indian economy sustained strong growth momentum in FY 2025-26, reinforcing its position among the fastest-growing major economies globally. According to annual estimates, GDP growth stood at 7.7%. This expansion was supported by resilient domestic demand, rising investment activity and broad-based performance across services and manufacturing. Strengthening macroeconomic fundamentals, stable financial conditions and continued policy support also helped sustain this growth trajectory.

Domestic consumption remained a key anchor of economic activity during the year. Private Final Consumption Expenditure (PFCE) benefited from easing inflation, stable employment conditions and improving real incomes. Policy support, including selective rationalization of GST rates on certain consumption categories, further supported household spending. These measures helped ease expenditure pressures and stimulate demand. As a result, consumption's share in GDP reached multi-year highs.

At the same time, investment activity remained robust. Gross Fixed Capital Formation (GFCF) continued to be supported by sustained public capital expenditure and a gradual revival in private investment intentions. Consequently, fixed investment levels remained near historical peaks. This momentum continued to underpin infrastructure development, urban expansion and broader economic capacity creation.

GDP Growth Rate (in %)



The services sector continued to drive Gross Value Added (GVA), reflecting India's transition toward a modern, urban-led and digitally integrated economy. This expansion generated positive spillover effects across urban housing demand, commercial RealEstate activity and digital services adoption.

Complementing this sectoral momentum, macroeconomic stability strengthened further during FY 2025-26. Inflation remained within the policy comfort range, banking sector balance sheets stayed healthy, and credit transmission improved. Steady capital flows also helped sustain a supportive business environment.

Alongside these developments, continued policy efforts to enhance data accuracy, transparency and GDP measurement frameworks remained visible. These initiatives reflect ongoing institutional strengthening within India's macroeconomic architecture.

Global PropTech Industry Review

The global PropTech industry is witnessing accelerated growth, reflecting the structural digital transformation of RealEstate markets worldwide. The sector is estimated at approximately USD 41.78 billion in 2024 and projected to reach nearly USD 140.67 billion by 2034. This represents a CAGR of approximately 11.8% during 2025-2034. The upward revision in forecasts reflects faster adoption of digital platforms across property development, transactions and asset management.

Growth is being driven by the convergence of AI, machine learning, big data analytics, IoT-enabled smart infrastructure, cloud platforms and blockchain technologies. Together, these innovations are streamlining operations and enabling predictive analytics across the RealEstate value chain. They are also enhancing tenant personalization, improving pricing transparency and driving automation across the property lifecycle. This spans digital discovery and construction management to asset monitoring and customer engagement.

As cities increasingly prioritize smart infrastructure, sustainability and operational efficiency, PropTech is evolving beyond an innovation layer. It is emerging as a core enabler of modern RealEstate strategy. With rising institutional capital flows and stronger integration of ESG and digital frameworks, the sector's strategic relevance continues to expand. Consequently, PropTech is becoming a foundational pillar in building more transparent, data-driven and resilient urban ecosystems.

Management Discussion and Analysis (Contd.)

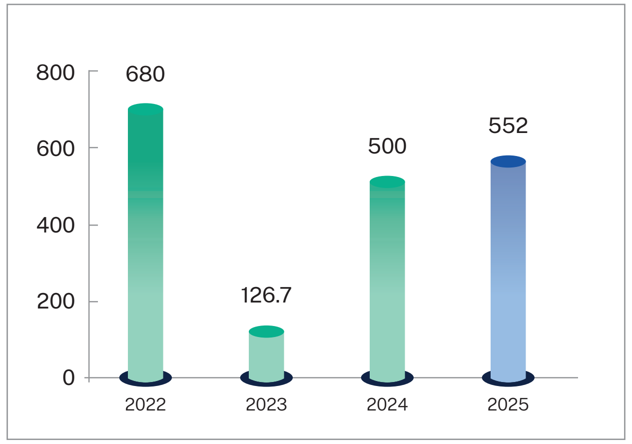
Indian PropTech Industry Review

India's PropTech ecosystem is rapidly transforming the RealEstate landscape, placing technology at the heart of how properties are developed, marketed, financed and managed. Accelerating digital adoption among developers, rising institutional participation, evolving consumer expectations and greater regulatory transparency under RERA are creating a fertile environment for innovation. Together, these shifts are enabling smarter platforms, more efficient processes and greater transparency across the RealEstate value chain.

This momentum is reflected in sustained investor interest. Indian PropTech startups reportedly raised around USD 552 million in 2025. The funding supports innovation in construction technology, digital brokerage and integrated RealEstate platforms.

Meanwhile, adoption of advanced digital tools is accelerating across the property lifecycle. AI-based valuation tools, digital documentation platforms and asset analytics dashboards are gaining traction. Smart facility management solutions are also improving decision-making, compliance and lifecycle management across residential, commercial and warehousing segments. By 2035, AI could contribute nearly USD 1 trillion to economy, raising the country's annual growth rate by about 1.3%.

Year-on-Year PropTech Funding Trends



Recent policy initiatives, including digitization of land records, expanding online RERA compliance processes and evolving property regulations, are strengthening investor confidence. At the same time, these measures are reducing operational friction across RealEstate transactions.

The broader push toward digital governance within India's RealEstate regulatory framework is expected to simplify transaction processes. It is also likely to streamline compliance and improve data accessibility. Together, these developments are creating favorable conditions for PropTech adoption among developers, investors and service providers.

The Company's Take

Against this evolving regulatory backdrop, Aurum PropTech (also referred to as 'Aurum' or 'The Company') is well positioned to benefit from its integrated digital ecosystem. The ecosystem spans rental platforms, distribution networks, capital solutions and data-driven RealEstate services. By combining technology, capital and services, the Company streamlines property discovery, transactions, asset management and investment access. This integrated approach aligns closely with the industry's shift toward transparency, digital compliance and platform-led RealEstate operations.

Indian RealEstate Industry Review

India's RealEstate sector continues to anchor the country's urban and economic expansion. A new wave of disruptions and directional shifts is reshaping the landscape. The market is estimated at about USD 532.61 billion in 2025 and is expected to expand significantly in the coming years. It may reach USD 1,264 billion by 2034, supported by infrastructure investment, urbanization and rising institutional capital inflows. Policy reforms, stronger FDI participation, improved REIT frameworks and sector formalization have strengthened governance. These measures have also reinforced investor confidence.

Management Discussion and Analysis (Contd.)

The sector's increasing maturity is reflected in rising capital inflows. Private equity investments in Indian RealEstate reached a record USD 8.5 billion in 2025. This growth was supported by strong capital deployment during the final quarter of FY 2025-26. Office assets attracted the largest share of inflows at 54%. Residential, industrial and warehousing segments followed, reflecting sustained demand for high-quality income-generating assets.

Looking ahead, institutional investments are expected to remain robust. Moreover, the government's continued push for infrastructure development, digitalization, and sectoral performance linked incentives will further enhance economic resilience, solidifying India's position as one of the fastest-growing major economies globally. This outlook is supported by expanding domestic capital pools, improving global risk appetite and India's strong economic fundamentals. Core assets, particularly offices, industrial and logistics parks and residential developments, are expected to remain priority investment areas in 2026. At the same time, PropTech adoption is likely to continue strengthening asset efficiency, transparency and long-term value creation.

COMPANY OVERVIEW

Aurum PropTech is a listed, integrated PropTech company operating across the full residential RealEstate value chain, from rental management and property distribution to structured capital and investment access. The Company serves a growing base of customers, developers and institutional partners through a unified digital ecosystem spanning multiple products across discovery, transactions, rentals, investments and asset management.

The Company's strategy is anchored in three core businesses. The Rental vertical, operating through NestAway (family rentals) and HelloWorld (co-living), manages one of India's largest organized rental portfolios by inventory across key urban markets. During the year, the Company also launched Nestr in Dubai, its first international market, demonstrating the portability and scalability of its tech-enabled rental model beyond India.

Management Discussion and Analysis (Contd.)

The operating environment for the co-living segment received a significant boost during the year through a landmark judgement by the Hon'ble Supreme Court of India. The judgement provided authoritative clarity on the GST treatment of residential leases used for co-living, PG and hostel operations, reinforcing that the residential character and end-use of a property, rather than the form of intermediary arrangements, should determine the applicability of GST exemption. For the Company, this ruling removes a long-standing area of regulatory uncertainty, strengthens the predictability of unit economics across the HelloWorld portfolio, and supports a more scalable and confident growth trajectory for the co-living segment going forward.

The Distribution vertical was significantly strengthened through the 100% acquisition of PropTiger, bringing global property major REA Group on board as a strategic shareholder through a share swap. Aurum Analytica, Sell.Do CRM and PropTiger together form one of India's most comprehensive RealEstate distribution platforms, serving developers across marketing, sales automation and transaction management.

The Capital vertical reached a significant regulatory milestone with the SEBI registration of AMSA SM-REIT, positioning the Company to participate in India's emerging small and medium REIT ecosystem through a regulated, fee-based investment platform. Underpinning all three verticals is a structured AI and automation programme, with AI-driven capabilities deployed in production across lead management, sales intelligence, customer support and operational workflows.

The Company's AI stack is live across HelloWorld, NestAway, Aurum Analytica, Sell.Do and PropTiger, with the full strategic impact of these deployments expected to reflect in 2026-27 performance.

FY 2025-26 marked a structural inflection in the Company's financial trajectory, with consolidated revenue growing strongly year-on-year and the Company achieving positive adjusted EBITDA for the first time on a full-year basis.

Our Integrated Ecosystem

10+ Products	25,000+ Active Customers
1,000+ Team Members	1,100+ RealEstate Developer Relations
10 Entrepreneurs	28,800+ Rental Units Capacity

BUSINESS OVERVIEW

Aurum PropTech has established itself as a key force in shaping India's evolving PropTech ecosystem. Built on the integrated pillars of Rental, Distribution and Capital, the Company is developing a cohesive digital RealEstate ecosystem. This ecosystem enhances efficiency, transparency and value creation across the sector. With innovation, platform integration and scalable solutions, the Company is well positioned to play a pivotal role in advancing the next phase of digital transformation in India's RealEstate industry.

Management Discussion and Analysis (Contd.)

RENTAL BUSINESS

India's organized rental housing market is structurally undersupplied, with demand for 2 crore rental units against organized supply of under 9 lakhs, creating a long-runway opportunity for platform-led operators with scale, data and brand. Aurum's rental business, operating through HelloWorld (co-living) and NestAway (family rentals), is the largest organized player in this space by managed inventory, with 28,000+ units across 15 cities. FY 2025-26 marked a deliberate strategic pivot: from growth-at-any-cost to profitability-led, hyper-local market leadership. The discipline is working; HelloWorld scaled to 270+ properties and approximately 19,800 beds while maintaining occupancy above 74%, and NestAway's EBITDA margin improved materially through the exit of high-cost, underperforming micro-markets.

The NestAway platform has complemented this growth trajectory through a focused transformation centered on unit economics, portfolio rationalization and value optimization. Strategic off-boarding of underperforming inventory, particularly across select student housing and high-cost micro-markets, strengthened EBITDA margins while sustaining steady revenue growth. The platform's expansion into secondary home sales has also opened a new revenue stream and delivered strong early traction.

These operational gains are reinforced by broader strategic drivers shaping the Company's growth roadmap. These include the 'Win a PIN Code' hyper-local market strategy and the international launch of Nestr in Dubai. Emerging regulatory clarity around GST on co-living and residential leasing also supports this expansion. Together, these developments position the Company to capture the next phase of growth in the rental housing segment.

DISTRIBUTION BUSINESS

The Distribution vertical emerged as Aurum PropTech's strongest engine of growth and profitability in 2025-26. The segment delivered a sharp acceleration in both scale and margins. A key milestone during the year was the successful 100% acquisition and integration of PropTiger. This strategic move rebalanced the ecosystem toward distribution-led growth.

During the year under review, PropTiger contributed around ₹72 crore in revenue. It achieved 12 active project mandates and expanded its network to 170+ developer clients. These additions strengthened Aurum's on-ground execution capabilities and market reach.

The vertical's performance was further supported by its market-leading platforms and technology backbone. Aurum Analytica continued gaining share from established incumbents, selling over 4,37,000 leads in 2025-26. This reflected a 67% year-on-year increase. Sell.Do CRM added 3,100+ new licenses during the year.

The strategic investment by REA Group, which acquired a 5.5% equity stake through a share swap as part of the PropTiger transaction, reinforced the Company's global credibility and governance standards. Operationally, the AI-led product stack, including AI calling bots and automated transcripts, is progressively being deployed to improve engineering efficiency, with the full impact of these AI-driven initiatives expected to be realised in 2026-27. At the same time, PropTiger's 350+ member fulfilment team is enabling ecosystem-level cross-selling across Sell.Do and Analytica. The ongoing migration of PropTiger's operations onto the in-house Sell.Do technology stack is expected to unlock additional cost efficiencies. It will also strengthen integration synergies and support sustainable long-term growth.

Management Discussion and Analysis (Contd.)

CAPITAL BUSINESS

Integrow Asset Management — AURUM | KuberX — AURUM | AMSA — AURUM

The Capital business segment has undergone a strategic reset, pivoting toward a regulated and democratized investment platform. This platform is anchored in the SM-REIT framework.

The most significant milestone during the year was the SEBI registration of AMSA SM-REIT. This positions the Company to participate in India's emerging small and medium REIT ecosystem.

Building on this foundation, the Company is evaluating a strong pipeline of Grade-A income-generating commercial assets. The inaugural scheme will be launched only after assessing investor traction and market behavior. Over the next three to five years, the Company aims to build approximately ₹2,000 crore in AUM. This will be supported by a fee-based revenue model comprising management, acquisition and performance-linked exit fees.

In parallel, the segment has undertaken portfolio optimization to align capital allocation with scalability and operating leverage. Following a change in the Company's shareholding in Integrow Asset Management effective July 01, 2025, the entity has been reclassified from a subsidiary to an associate in accordance with applicable accounting standards.

The transition reduces resource intensity while sharpening focus on the REIT-led growth pathway. In addition, the proprietary loan origination platform, KuberX, has gained renewed momentum following the PropTiger integration. The 350-member fulfilment team now enables assisted loan closures for digitally sourced prospects.

Vertical-Wise Performance (₹ in crore)

Revenue

Segment	2025-26	2024-25	% Change
Rental	211.69	168.62	26%
Distribution	172.55	79.28	118%
Capital	7.84	15.94	(51%)
Total	392.08	263.84	49%

Profitability

Segment	2025-26	2024-25	% Change
Rental	(14.90)	(14.54)	2%
Distribution	32.30	11.01	193%
Capital	(5.27)	(7.39)	(29%)
Total	12.13	(10.92)	(211%)

AI Strategy

Aurum's AI strategy is already embedded in day-to-day operations. Across its five product platforms, AI is actively deployed at scale, driving efficiency, responsiveness and customer engagement. Voice-based AI agents support first-touch lead qualification for PropTiger and Analytica, while automated transcription and call-scoring capabilities enhance sales effectiveness across Sell.Do. In the rental ecosystem, a 24x7 AI-powered chatbot serves tenants across HelloWorld and NestAway, seamlessly managing queries, triaging support requests and reducing inbound call volumes.

Built on a robust technology stack comprising Claude (Anthropic), Convin, Gnani.ai and Grok, Aurum's AI capabilities span the entire customer lifecycle from lead generation and sales enablement to customer support and retention.

Looking ahead to FY 2026-27, Aurum's AI roadmap is focused on three high-impact priorities: predictive lead scoring and intent-based property matching to improve conversion rates across its Distribution business; AI-driven dynamic pricing models to optimise occupancy and rental yields; and automated campaign creation coupled with Answer Engine Optimization (AEO) to structurally reduce customer acquisition costs. As these initiatives scale across the platform, the Company expects their full financial impact to become increasingly visible in FY 2026-27.

Management Discussion and Analysis (Contd.)

GOVERNANCE, RISK AND COMPLIANCE

Governance, Risk and Compliance (GRC) forms the foundation of Aurum's approach to sustainable growth, enabling responsible decision making, effective risk management and enduring stakeholder trust. At Aurum, GRC extends beyond regulatory compliance and is embedded into everyday business operations, ensuring that strategic growth initiatives are supported by transparency, ethical conduct and disciplined oversight. This integrated approach enhances the Company's ability to respond to evolving market dynamics while maintaining accountability, resilience and credibility.

The Company continues to strengthen its GRC framework by aligning governance practices with leadership accountability and a values-driven organizational culture. Aurum's core values of transparency, empowerment, agility, focus, diligence, passion and mutual care are embedded in behaviors across the organization. These values support a culture in which strong governance, compliance and performance are mutually reinforcing. Each GRC pillar is entrusted to a dedicated senior leader, ensuring clear ownership and strategic oversight. This governance framework enables timely risk identification and mitigation, supports regulatory compliance and contributes to greater operational resilience.

Aurum further integrates GRC principles across its five capitals, ensuring that responsible governance is embedded within every dimension of value creation.

Intellectual Capital

Strengthening information governance, safeguarding knowledge assets, encouraging responsible innovation, and protecting data and intellectual property to support sustainable business growth.

Human Capital

Creating an ethical, inclusive and high-performing workplace through robust policies, employee well-being initiatives, continuous capability development and a culture of accountability.

Ecosystem Capital

Fostering responsible partnerships across the value chain by promoting collaboration with suppliers, partners and communities while integrating environmental, social and governance considerations into business relationships.

Financial Capital

Maintaining sound financial governance through effective internal controls, prudent risk management, disciplined capital allocation and strong regulatory compliance to support long-term value creation.

Social and Brand Capital

Building stakeholder confidence through transparent engagement, responsible business conduct, regulatory compliance and consistent corporate communications that strengthen reputation and trust.

By embedding governance, risk management and compliance across these five capitals, Aurum reinforces its commitment to ethical leadership, operational excellence and sustainable value creation. This integrated GRC framework strengthens organizational resilience, supports informed decision making and enables the Company to create enduring value for all stakeholders.

Management Discussion and Analysis (Contd.)

Intellectual Capital

Intellectual capital powers differentiation in a rapidly digitizing RealEstate space. The Company approaches innovation not as episodic product development, but as a structured capability embedded across its platforms, processes, and people. Proprietary technologies, data architectures, algorithms, and digital workflows collectively form a strategic moat that strengthens competitive positioning and accelerates ecosystem scalability.

Owning the registered brand 'PropTech' reflects Aurum's early conviction in the convergence of technology and RealEstate, but its intellectual strength extends far beyond brand stewardship. The Company continuously refines its technology stack, invests in product engineering, and safeguards proprietary systems to ensure defensibility and long-term relevance. By combining domain expertise with digital agility, Aurum converts insights into scalable solutions that anticipate market evolution.

Through disciplined IP management and a culture that rewards experimentation and structured innovation, Aurum ensures that its intellectual capital remains dynamic, protected, and strategically aligned with future industry transformation.

Human Capital

Aurum's growth trajectory is anchored in the strength, adaptability and ambition of its people. The Company views human capital as a strategic multiplier, where talent, culture and leadership shape innovation and execution excellence. From a small founding team to a group-wide workforce of 1,000+ professionals, this expansion reflects Aurum's ability to attract mission-aligned talent in a competitive digital ecosystem.

Beyond workforce expansion, the focus remains on capability building and cultural cohesion. Initiatives such as 'Culture and Domain' promote cross-functional collaboration while deepening sectoral expertise. These efforts ensure teams operate with shared accountability and clarity of purpose.

By fostering an inclusive environment that values diverse perspectives and encourages ownership, Aurum empowers its people to innovate responsibly. This approach enables decisive execution while reinforcing the belief that sustainable enterprises are built by inspired individuals.

Social and Brand Capital

Aurum's brand strength is rooted in trust, relevance, and meaningful stakeholder engagement. Customer-centricity is not positioned as a strategy alone but as an operating discipline, guiding product design, service delivery, and ecosystem integration. By aligning technological innovation with real-world user needs, the Company enhances experience, builds credibility, and nurtures long-term relationships across developers, channel partners, and consumers.

Beyond commercial engagement, Aurum actively integrates social responsibility into its corporate identity. Through the IKIGAI initiative, the Company advances structured interventions across environmental sustainability, education, nutrition, safety, healthcare, and animal welfare. These initiatives reflect a broader philosophy that corporate growth must move in tandem with community development, including support for animal welfare through Animal Haven.

By blending responsible business practices with purposeful outreach, Aurum strengthens both its social license to operate and its brand equity. This integrated approach ensures that reputation is built not only on performance metrics but also on positive and measurable societal impact.

Ecosystem Capital

Aurum's ecosystem capital lies in its ability to collaborate and catalyze transformation across the PropTech value chain. The Company recognizes that innovation thrives within interconnected networks rather than isolated enterprises. By fostering platforms that encourage dialogue and partnership, Aurum positions itself as both participant and architect of industry evolution.

The Aurum Entrepreneurs' Forum and the Entrepreneurs in Residence Program reflect this philosophy. These initiatives provide emerging ventures access to mentorship, infrastructure and strategic insights. In doing so, they accelerate experimentation and market readiness. Such engagements extend Aurum's influence beyond its immediate business lines and reinforce its role as an ecosystem enabler.

Through transparent engagement, shared learning and collaborative problem-solving, Aurum strengthens industry resilience and adaptability. This ecosystem-driven approach amplifies collective innovation while extending value creation across stakeholders, partners and future-ready enterprises.

Management Discussion and Analysis (Contd.)

Financial Performance

Equity Share Capital

The Company has a single class of shares, equity shares with a par value of ₹5 each. For the fiscal year, the Company's share capital amounted to ₹38.21 crore.

Revenue from Operations - Continued Operations

Aurum achieved a consolidated revenue of ₹381.09 crore from operations, reflecting a growth of 51% compared to the previous year's figure of ₹252.77 crore.

Discontinued Operations

Revenue from discontinued operations - ₹10.98 crore for the current year and ₹11.08 crore for the previous year.

Profitability - Continued Operations

The consolidated loss before exceptional items and tax for the year was ₹14.96 crore, compared to ₹43.40 crore in the previous year. The Company achieved an adjusted EBITDA margin improvement of 9% during the year.

Discontinued Operations

Profitability before tax from discontinued operations - ₹16.50 crore for the current year and loss of ₹1.06 crore for the previous year.

Total Income - Continued Operations

The Company registered a total income of ₹412.43 crore for FY 2025-26, representing a substantial increase of 51% compared to the previous year's total income of ₹273.66 crore.

Discontinued Operations

Total income from discontinued operations - ₹29.04 crore for the current year and ₹11.33 crore for the previous year.

Standalone Performance - Continued Operations

On a standalone basis, the profit before exceptional items and tax for the year stood at ₹6.08 crore, compared to loss of ₹1.50 crore in the previous year.

Discontinued Operations

Profit before tax from discontinued operations – ₹16.50 crore for the current year and loss of ₹1.06 crore for the previous year.

The total comprehensive profit for the year stood at ₹18.08 crore, compared to loss of ₹2.69 crore in the previous year.

Fixed Assets – Continued Operations

As of the end of the financial year, Aurum's tangible assets stood at ₹6.75 crore in the FY 2025-26. Depreciation for the year amounted to ₹3.49 crore.

Discontinued Operations

Similarly tangible assets from discontinued operations stood at ₹25.19 crore in FY 2025-26. Depreciation for the year amounted to ₹2.64 crore.

Current Assets - Continued Operations

Total current investments and cash and bank balances stood at ₹298.68 crore. Net cash generated from operations amounted to ₹54.53 crore, reflecting healthy day-to-day inflows.

Discontinued Operations

Total current investments and cash and bank balances stood at ₹12.69 crore. Net cash generated from operations amounted to ₹8.40 crore.

Intangible Assets - Continued Operations

Intangible assets totalled ₹298.16 crore at year-end. This includes goodwill of ₹207.17 crore, IT products developed in-house valued at ₹90.98 crore, and other intangible assets acquired through business acquisitions. Aurum capitalizes costs associated with IT development, including third-party vendor expenses and direct employee costs linked to the product development team.

Non-Current Liabilities - Continued Operations

Non-current financial liabilities stood at ₹151.64 crore. Additionally, other liabilities stood at ₹6.55 crore during the year under review.

Discontinued Operations

Non-current liabilities stood at ₹59.45 crore.

Current Liabilities - Continued Operations

As of March 31, 2026, current financial liabilities, including trade payables, totalled ₹201.80 crore. Other current liabilities and provisions also rose to ₹13.84 crore at the end of FY 2025-26.

Discontinued Operations

As of March 31, 2026, current liabilities from discontinued operations totalled ₹4.68 crore for the FY 2025-26.

Management Discussion and Analysis (Contd.)

Key Financial Ratios

Particulars	2025-26	2024-25	% Change
Current Ratio	1.39	0.76	83
Debt-to-Equity Ratio	0.44	0.77	(42)
Debt Service Coverage Ratio	4.30	2.57	68
Return on Equity Ratio	(0.00)	(0.02)	82
Trade Receivables Turnover Ratio	9.40	9.71	(3)
Net Capital Turnover Ratio	19.05	(2.89)	759
Net Profit Ratio	(3.05)	(15.99)	81
Return on Capital Employed	1.69	(4.61)	137
Return on Investment	9.16	6.70	37

Financial Capital

Aurum's financial strategy balances near-term performance optimization with long-term value creation. By aligning investments with scalable digital platforms and ecosystem-building initiatives, the Company ensures that capital deployment supports enduring competitive advantage. Operational efficiencies and structured governance further reinforce fiscal discipline across verticals. This measured approach to capital stewardship enhances stakeholder confidence and underpins sustainable growth.

RISK MANAGEMENT

The Company adopts a forward-looking approach to Governance, Risk and Compliance (GRC), positioning it as a strategic enabler rather than a regulatory function. Its framework anticipates and manages diverse risks, including strategic and technological shifts, macroeconomic volatility and leadership continuity. It also addresses client dependencies, competitive positioning and contractual exposures.

Particular emphasis is placed on safeguarding cybersecurity, data privacy and evolving regulatory requirements. These areas remain critical in an increasingly digital business environment. The Company has voluntarily formed a Risk Management Committee with an aim of promoting a proactive approach in identifying, evaluating, reporting, and mitigating risks associated with the business and, in turn, ensuring sustainable business growth with stability.

By integrating risk intelligence into strategic planning, operational workflows and governance structures, the Company strengthens organizational preparedness and accountability. This embedded approach enhances resilience, improves decision quality and supports sustainable performance.

ACQUISITIONS

During the year under review, Aurum PropTech executed a transformative acquisition through the 100% buyout of PropTiger Marketing Services Private Limited. This transaction marked a decisive step in strengthening the Company's distribution-led strategy. Valued at approximately ₹86.45 crore, the transaction was completed through an equity share swap. Accordingly, 42,42,537 fully paid equity shares were issued to REA India Pte Limited, Singapore.

Strategically, the acquisition completes Aurum's distribution value chain. It integrates transaction management and home loan facilitation with its lead generation and CRM platforms. The integration has added over 350 team members and relationships with 300+ developers. These relationships span India's top eight cities and significantly expand operational scale and execution capability.

Management Discussion and Analysis (Contd.)

At the same time, the Company streamlined its portfolio to sharpen its strategic focus. It exited the BeyondWalls and Kylas businesses and reclassified Integrow Asset Management as an associate. This repositioning strengthens focus on scalable and regulated growth avenues such as the SM-REIT platform.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established a comprehensive internal financial control framework aligned with the scale and complexity of its operations. The framework is supported by structured policies, standardized procedures and clearly defined accountability mechanisms. Together, these elements enable efficient business conduct while safeguarding organizational assets. They also minimize operational risks by enabling early detection of irregularities and reinforcing financial discipline. In addition, the framework ensures consistent adherence to established processes across the organization.

To further strengthen financial governance, the Company has implemented formal certification protocols and strict adherence to accounting policies. It has also introduced robust validation processes for key estimates and provisions. These practices enhance the credibility of financial data and support accurate, transparent and timely reporting. Collectively, these measures reinforce the reliability of financial disclosures and uphold stakeholder confidence. They also demonstrate the Company's continued commitment to maintaining a strong and effective internal control environment.

CAUTIONARY STATEMENT

Statements made in the Management Discussion and Analysis regarding the Company's objectives, projections, estimates, and expectations may constitute 'forward-looking' statements within the meaning of applicable securities laws and regulations. Actual results may differ from those expressed or implied. Key factors that could impact the Company's operations include economic conditions affecting demand, supply, and price conditions in domestic and international markets, changes in government regulations, tax laws, and other statutes, as well as other incidental factors.

Board of Directors' Report

To the Members,

The Board of Directors present the Company's 6th Annual Report (Post – Aurum Management) and the Company's audited financial statements for the financial year ended March 31, 2026.

1. *Financial results

The Company's financial performance (standalone and consolidated) for the year ended March 31, 2026 is summarised below:

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	2025-26	2024-25	2025-26	2024-25
Revenue from operations				
Information technology services	40	20	11,318	9,682
Rent income	947	1,046	27,739	16,547
Reimbursement of expenses from customers	151	155	150	155
Total revenue from operations	**1,138**	**1,221**	**39,207**	**26,384**
Other income	4,347	2,176	4,940	2,114
Total income	**5,485**	**3,397**	**44,147**	**28,498**
Employee benefit expense	644	912	10,078	7,860
Finance costs	589	724	3,206	2,923
Depreciation and amortization expenses	726	660	10,638	8,236
Other expenses	1,268	1,356	19,683	13,926
Total expenses	**3,227**	**3,652**	**43,605**	**32,945**
Profit / (Loss) before share of Associate and Tax	**2,258**	**(255)**	**542**	**(4,447)**
Share of Loss from Associate	-	-	(388)	-
Profit / (Loss) before tax	**2,258**	**(255)**	**154**	**(4,447)**
Tax expense / (credit)	448	20	82	(324)
Profit / (Loss) for the year	**1,810**	**(275)**	**72**	**(4,123)**
Other comprehensive income / (loss)	(1)	7	(9)	(29)
Total comprehensive income / (loss)	**1,809**	**(268)**	**63**	**(4,152)**
Earnings per share–face vale INR 5/- each				
Basic (INR)	2.93	(0.51)	0.31	(6.16)
Diluted (INR)	2.87	(0.51)	0.26	(6.16)

No amount is proposed to be transferred to reserves for the year ended March 31, 2026.

*The amount reflects the aggregate of continuing and discontinued operations.

2. Results of operations and state of Company's affairs

The highlights of the Company's financial performance for the year ended March 31, 2026 are as follows:

(₹ in lakhs)

Particulars	Standalone	Consolidated
Total income	5,485	44,147
EBIDTA	3,573	14,386
Profit before tax	2,258	154
Profit after tax	1,809	72
Cash generated from / used in operations	(216)	6,293

Dividend

The Board of Directors has not recommended any dividend for the financial year 2025-26.

Investor Education and Protection Fund (IEPF)

The Company has transferred the unpaid or unclaimed dividends declared for financial year 2017-18 to the Investor Education and Protection Fund ("IEPF") established by the Central Government. Details of dividends so far transferred to the IEPF Authority are available on the website of IEPF Authority and the same can be accessed through the link: www.iepf.gov.in.

The details of unpaid and unclaimed dividends lying with the Company as on March 31, 2026 are uploaded on the website of the Company and can be accessed through the link: https://www.aurumproptech.in/investor/shareholder-information.

Pursuant to the requirements of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, the Company has, during the year under review and up to the date of this Report, transferred to the Investor Education and Protection Fund (IEPF) Authority all shares in respect of which dividends had remained unpaid or unclaimed for a period of seven consecutive years or more.

The details of shares transferred to the IEPF Authority are available on the Company's website and can be accessed at: https://www.aurumproptech.in/investor/shareholder-information.

Change in Share Capital

The authorized share capital of the Company is ₹ 10,000 lakhs. The paid-up share capital increased from ₹ 2,756 lakhs to ₹ 3,821 lakhs pursuant to exercise of employee stock options (₹ 10 lakhs), preferential allotment of shares (₹ 212 lakhs) and call money on Rights issue received (₹ 843 lakhs).

3. Details of material changes from the end of the financial year till the date of the Report

a. During the year under review, the Board approved a variation in the objects of utilization of the proceeds raised through the Rights Issue undertaken pursuant to the Letter of Offer dated April 08, 2022.

The variation, inter alia, provided for:

(i) the inclusion of the following entities as eligible recipients of investments through equity, loan, line of credit, convertible notes, or such other instruments as may be approved by the Board: NestAway PropTech MENA LLC, UAE; Monk Tech Ventures Private Limited; Liv Real Solutions Private Limited; and PropTiger Marketing Services Private Limited; and

(ii) the repayment of loans and interest thereon separately availed by the Company and utilized for the identified investments. Any unutilized amount earmarked for the identified investments may be utilized for the aforesaid entities in such manner as may be determined by the Board.

The aforesaid variation in the objects of the Rights Issue proceeds was approved by the shareholders of the Company by way of a Special Resolution passed at the Extraordinary General Meeting held on August 21, 2025.

b. The Rights Issue Committee of the Company at its meeting held on February 26, 2025, has approved the Second and Final Call of ₹ 30/- per share on the partly paid-up equity shares issued on Rights basis and the call period commenced from April 01, 2025 to April 30, 2025, pursuant to which a total of ₹ 13,115.04 lakhs has been received (representing around 96% of the aggregate amount due on the Second and Final Call and pending first call) on 4,15,70,175 equity shares, which are now fully paid up.

Subsequently, the Company received additional call money during the reminder and extended payment windows, aggregating to ₹ 353.52 lakhs (including interest of ₹ 4.70 lakhs) in respect of 10,31,661 partly paid-up equity shares, which have also become fully paid-up.

Board of Directors' Report (Contd.)

4. Material events during the year under review

a. The Company completed the acquisition of 100% equity share capital of PropTiger Marketing Services India Private Limited ("PropTiger") from REA India Pte. Limited, Singapore, through an all-stock strategic equity swap transaction for an aggregate consideration of ₹ 8,645.00 lakhs. Pursuant to requisite shareholder and regulatory approvals, the Company allotted 42,42,537 equity shares of face value ₹ 5 each at an issue price of ₹ 203.77 per share. Consequent to the acquisition, PropTiger became a wholly owned subsidiary, strengthening the Company's integrated PropTech ecosystem.

b. The Company disinvested 0.60% of its equity stake held in Integrow Asset Management Private Limited ("Integrow"). Further, considering the prospective restructuring of Integrow's equity, the Company has, with effect from July 01, 2025, kept in abeyance its right to exercise majority control on the Board of Integrow until March 31, 2027, which may be withdrawn at any time during the said period.

c. The Company approved the acquisition of up to 8.2% equity stake in K2V2 Technologies Private Limited ("K2V2"), a subsidiary of the Company, for an aggregate consideration not exceeding ₹ 633.00 lakhs through a Share Purchase Agreement entered into with K2V2 Technologies Private Limited, Ketan Sabnis, Vinayak Katkar and Aurum PropTech Limited. Upon completion of the transaction, the Company's shareholding in K2V2 increased to 90.14%, thereby further strengthening its majority control and reducing minority interest in the subsidiary.

d. Aurum Softwares and Solutions Private Limited ("Transferor Company") and Liv Real Solutions Private Limited ("Transferee Company"), both wholly owned subsidiaries of Aurum PropTech Limited, approved the Scheme of Merger ("Scheme") at their respective Board Meetings held on March 02, 2026, for amalgamation under Section 233 of the Companies Act, 2013 and other applicable laws. The Scheme was subsequently approved by the shareholders of both companies on March 13, 2026. The Scheme has been approved with an appointed date of April 01, 2025, and the Company has received the confirmation order from the Regional Director, Western Region Directorate II in Form No. CAA-12 on May 15, 2026 in respect of the merger/amalgamation.

e. The Company completed the sale of Buildings Q5 and Q6 at Millennium Business Park, Navi Mumbai, on May 21, 2026 for total consideration of ₹ 11,200.00 lakhs. The proceeds are utilized towards full prepayment of the Lease Rental Discounting facility availed from a bank, resulting in the Company becoming debt-free. The residual proceeds are being primarily deployed towards development of advanced AI capabilities to support the Company's long-term strategy of building an AI-enabled PropTech platform.

5. Management Discussion and Analysis Report

Management Discussion and Analysis Report for the year under review, as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is presented in a separate section, which forms part of this Annual Report.

6. Business operations of the Company and its major subsidiaries

The Company's and its subsidiaries (Group) operations predominantly relate to providing software solutions in the real estate sector. The organizational structure of the Group is based on the Strategic Business Units (SBU) concept. Major developments and business performance of the SBUs are given below:

Rental

Rental SBU delivered resilient performance with another year of strong revenue growth and improved profitability. The business has its geographical footprint across 15+ cities in India. Increasing the number of units under operations and filling up the units remains a priority as business continues to deepen its presence.

Board of Directors' Report (Contd.)

The business recorded a Revenue of ₹ 20,071 lakhs for the FY 2025- 26 with a growth of 28% over last year. It continues to improve its profitability.

Distribution

The Distribution segment grew marginally year-on-year in terms of revenue, inspite of the exiting from BeyondWalls operations.

The business recorded a Revenue of ₹ 17,255 lakhs for the FY 2025- 26 with a growth of 118% over last year. It continues to improve its profitability.

Capital

The capital segment recorded a Revenue of ₹ 784 lakhs for the year FY 2025- 26. With an increase in revenue, the segment reduced its losses considerably during the FY 2025-26.

7. Credit rating

During the year under review, the Company has not obtained any credit ratings.

8. Consolidated Financial Statement

In accordance with the provisions of the Companies Act, 2013 ("the Act") and the Listing Regulations read with Ind AS 110-Consolidated Financial Statements, Ind AS 28-Investments in Associates and Joint Ventures and Ind AS 31-Interests in Joint Ventures, the consolidated audited financial statement forms part of this Annual Report.

9. Subsidiary, Joint Venture and Associate companies

The details of the Company's subsidiaries, joint ventures, and associate companies are provided in **Annexure I** to this Report.

During the year under review, companies listed in **Annexure I** to this Report have become and/ or ceased to be the subsidiary, joint venture or associate of the Company.

A statement providing details of performance and salient features of the financial statements of subsidiary, associate, joint venture companies, as per Section 129(3) of the Act, is provided as **Annexure II**.

The audited financial statements including the consolidated financial statements of the Company and all other documents required to be attached thereto are available on the Company's website and can be accessed at https://www.aurumproptech.in/.

The financial statements of the subsidiaries are available on the Company's website and can be accessed at https://www.aurumproptech.in/.

During the year under review, Helloworld Technologies India Private Limited, Aurum Analytica Private Limited, Nestaway Technologies Private Limited and K2V2 Technologies Private Limited were material subsidiaries of the Company as per the Listing Regulations. The policy for determining material subsidiaries as approved by the Board can be accessed on the website of the Company at link https://aurumproptech.in/investor/policies/.

10. Secretarial Standards

The Company has followed the applicable Secretarial Standards with respect to Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.

11. Directors' Responsibility Statement

Your Directors state that:

a) in the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act have been followed and there are no material departures from the same;

b) the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026, and of the loss of the Company for the year ended on that date;

c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) the Directors have prepared the annual accounts on a going concern basis;

e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

12. Corporate Governance

The Company is committed to maintain the highest standards of governance and has also implemented several of the best governance practices. The Corporate Governance Report as per the Listing Regulations forms part of this Annual Report. Certificate from the Secretarial Auditors of the Company confirming compliance with the conditions of Corporate Governance is attached to the Corporate Governance Report and forms an integral part of this Annual Report.

13. Business Responsibility and Sustainability Report

Business Responsibility and Sustainability Report (BRSR) is not applicable to the Company, in accordance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended.

14. Contracts or arrangements with related parties

During the year under review:

a) all contracts/arrangements/ transactions entered by the Company with related parties were in the ordinary course of business and on an arm's length basis.

b) contracts/arrangements/ transactions which were material, were entered into with related parties in accordance with the policy of the Company on materiality of Related Party Transactions and on dealing with Related Party Transactions.

Details of contracts/arrangements/ transactions with related parties which are required to be reported in Form No. AOC-2 in terms of Section 134(3) (h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014 are provided in **Annexure III** to this Report.

The Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions is available on the Company's website and can be accessed at https://aurumproptech.in.

There were no materially significant related party transactions which could have potential conflict with the interests of the Company at large.

Members may refer to Note 21 of the Standalone Financial Statement which sets out Related Parties Disclosures pursuant to Ind AS.

15. Corporate Social Responsibility (CSR)

The Board of Directors of the Company has constituted a CSR Committee, in compliance with the provisions of Section 135 of the Companies Act, 2013.

At Aurum PropTech, sustainability and social responsibility are integral to our purpose and operations. Through Aurum Neev, our flagship social impact program, IKIGAI, we combine financial support with active community engagement to drive meaningful change and empower underserved communities, creating lasting social and environmental impact.

During the financial year 2025-26, the Company did not satisfy the criteria prescribed under Section 135(1) of the Act and, accordingly, the provisions relating to Corporate Social Responsibility were not applicable to the Company. Consequently, the Company was not required to spend any amount towards CSR activities for the financial year 2025-26.

The composition of the CSR Committee and a brief outline of the CSR policy of the Company in the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014 is set out in **Annexure IV** of this report.

The composition of the CSR Committee and a brief outline of the CSR policy of the Company is available on the website of the Company at https://aurumproptech.in/investor/policies/.

The highlights of the initiatives undertaken by Aurum Neev, the Company's platform for driving meaningful social impact, form part of this Annual Report.

16. Risk Management

The Company has a voluntarily structured Group Risk Management Framework, designed to identify, assess and mitigate risks appropriately. The Risk Management Committee constituted on January 19, 2026 has been entrusted with the responsibility to assist the Board in:

a. overseeing the Company's enterprise wide risk management framework;

b. ensuring that all material Strategic and Commercial risks including Cybersecurity, Safety and Operations, Compliance, Control and Financial risks have been identified and assessed; and

c. ensuring that all adequate risk mitigation measures are in place to address these risks.

17. Internal Financial Controls

The key internal financial controls have been documented, automated wherever possible and embedded in the respective business processes.

Assurance to the Board on the effectiveness of internal financial controls is obtained through Three Lines of Defence which include:

a) Management reviews and self-assessment;

b) Continuous controls monitoring by functional experts; and

c) Independent design and operational testing by the Internal Audit function.

The Company believes that these systems provide reasonable assurance that the Company's internal financial controls are adequate and are operating effectively as intended.

18. Directors and Key Managerial Personnel

i) In accordance with the provisions of Section 152 of the Act and in terms of the Articles of Association of the Company, Mr. Onkar Shetye (DIN: 06372831) retires by rotation at the forthcoming AGM, and being eligible, offers himself for re-appointment.

ii) The Board of Directors of the Company recommended the appointment of Mr. Ashish Deora (DIN: 00409254) as a Non-Executive Non-Independent Director of the Company and the shareholders of the Company approved the appointment through Postal Ballot on June 07, 2025. Mr. Ashish Deora assumed office as Non-Executive Non-Independent Director on April 30, 2025.

iii) Mr. Ashish Deora (DIN: 00409254), Non-Executive Non-Independent Director, was designated as the Chairman of the Company with effect from April 23, 2026.

iv) Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors approved the re-appointment of Mr. Ajit Joshi as an Independent Director of the Company for a second term of five consecutive years, commencing from July 23, 2026, to July 22, 2031. The Board also approved the appointment of Dr. Ashim Desai and Ms. Lakshmi Naga Jyothi Potluri as Additional Directors, designated as Independent Directors, with effect from April 23, 2026.

The Members of the Company, through resolutions passed by way of postal ballot on June 17, 2026, approved:

a. the re-appointment of Mr. Ajit Joshi as an Independent Director of the Company for a second term of five consecutive years, commencing from July 23, 2026, to July 22, 2031; and

b. the appointment of Dr. Ashim Desai and Ms. Lakshmi Naga Jyothi Potluri as Independent Directors of the Company for a term of five consecutive years, commencing from April 23, 2026, to April 22, 2031.

Board of Directors' Report (Contd.)

v) Dr. Padma Deosthali, Independent Director of the Company, ceased to be a Director of the Company upon completion of her term on July 22, 2026.

vi) Ms. Sonia Jain resigned from the position of Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company vide her resignation letter dated April 23, 2026. The Board of Directors, at its meeting held on April 23, 2026, took note of and accepted her resignation. She was relieved from her duties with effect from the close of business hours on April 30, 2026.

vii) Ms. Pranali Desale was appointed as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from May 01, 2026.

viii) The Company has received declarations from all the Independent Directors of the Company confirming that:

a. they meet the criteria of independence prescribed under the Act and the Listing Regulations; and

b. they have registered their names in the Independent Directors' Databank.

The Independent Directors have complied with the Code for Independent Directors prescribed under Schedule IV of the Companies Act, 2013 and the Listing Regulations. The Board of Directors of the Company are of the opinion that the Independent Directors of the Company possess requisite qualifications, experience including proficiency and expertise and they hold the highest standards of integrity.

The Company has devised, inter alia, the following policies viz.:

a. Familiarization Programme for Independent Directors

b. Nomination and Remuneration Policy

ix) The Policy for Familiarization Programme for Independent Directors familiarizes its Independent Directors with their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model and related risks of the Company, etc. There has been no change in the policy during the year under review. The said policy is available on the Company's website and can be accessed at https://aurumproptech.in/investor/policies/.

x) The Company's remuneration policy is directed towards rewarding performance, based on review of achievements. The remuneration policy is in consonance with existing industry practice. There has been no change in the policy during the year under review. The said policy is available on the Company's website and can be accessed at https://aurumproptech.in/investor/policies/.

xi) None of the Directors of the Company are disqualified for being appointed as Directors as specified in Section 164(2) of the Act and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

19. Performance Evaluation

The Company has a policy for performance evaluation of the Board, Committees and other individual Directors (including Independent Directors) which includes criteria for performance evaluation of Non-Executive Directors and Executive Directors.

Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the annual performance evaluation of the Board, its Committees and individual Directors was carried out during the financial year 2025-26 through an internal evaluation process.

The evaluation was based on various criteria, including the composition and effectiveness of the Board and its Committees, discharge of responsibilities, governance standards, strategic oversight and participation of Directors in Board and Committee meetings.

A separate meeting of the Independent Directors was held during the year to evaluate the performance of the Non-Independent Directors and the Board as a whole.

Board of Directors' Report (Contd.)

Based on the outcome of the evaluation, the Board is satisfied that it possesses an appropriate mix of expertise, experience and diversity and continues to function effectively.

20. Employees' Stock Option Scheme

The Company has formulated the Aurum PropTech Employee Stock Option Plan 2021 ("ESOP 2021") with the objective of attracting, retaining and motivating employees by providing them an opportunity to participate in the growth and performance of the Company.

During the financial year, the Company allotted 1,98,001 equity shares pursuant to the exercise of stock options by eligible employees and Directors of the Company and its subsidiaries under ESOP 2021.

The disclosure relating to ESOPs required to be made under the provisions of the Companies Act, 2013 and the Rules made thereunder and the Securities and Exchange Board of India (Share Based Employee Benefit and Sweat Equity) Regulations, 2021 (SBEB Regulations) is provided on the website of the Company http://aurumproptech.in/investor.

Pursuant to Regulation 13 of the Securities Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, a certificate from Secretarial Auditor is available on the Company's website and can be accessed at http://aurumproptech.in/investor.

21. Auditors and Auditors' Report

Statutory Auditors

M/s. Kirtane & Pandit LLP, Chartered Accountants (Firm Registration No. 105215W/W100057), were appointed as the Auditors of the Company for a term of 5 (five) consecutive years, at the Extraordinary General Meeting held on October 19, 2024. The Auditors have confirmed that they are not disqualified from continuing as the Auditors of the Company. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer. The Notes to the financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

Secretarial Auditor

M/s Ainesh Jethwa & Associates, Practicing Company Secretary, was appointed as the Secretarial Auditor of the Company, for a term of 5 (five) consecutive financial years, commencing from the financial year 2025-26 to the financial year 2029-30, at the 12th AGM held on September 23, 2025. M/s Ainesh Jethwa & Associates has confirmed that it is eligible and not disqualified from continuing as the Secretarial Auditor of the Company.

The Secretarial Audit Report for the financial year ended March 31, 2026 of the Company and its Material Subsidiaries is annexed and marked as **Annexure V** and **Annexure V-A**, **Annexure V-B**, **Annexure V-C** and **Annexure V-D** to this Report. The Management shall be more vigilant and ensure timely compliance with the applicable provisions of the Companies Act 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The rest of the report is self explanatory.

Internal Auditor

The Board of Directors had re-appointed M/s. Protune KSA Consultants Private Limited (CIN: U74999MH2017PTC293746) as the Internal auditor for conducting the internal audit of the Company for financial year 2025-26.

The Board of Directors, on the recommendation of the Audit Committee, has appointed M/s. Varma & Varma (FRN: 004532S) to conduct the internal audit of the Company for financial year 2026-27. The Internal Auditor has confirmed their eligibility and consent to act as the Internal Auditor of the Company.

Cost Audit

The provisions of Companies (Cost Records and Audit) Rules, 2014 are not applicable to the Company.

22. Meetings of the Board

During the financial year, five meetings of the Board of Directors were held. The details of these meetings, including the attendance of each

Director, are provided in the Corporate Governance Report, which forms part of this Annual Report.

The meetings were conducted in compliance with the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The quorum was there for all the meetings, and maximum interval between any two consecutive meetings did not exceed 120 days.

23. Committees of the Board

The Company has duly constituted the Committees required under the Act read with applicable Rules made there under and the SEBI Listing Regulations.

The Committees of the Board are given below:

i) Audit Committee

ii) Investors' Grievances and Stakeholders' Relationship Committee

iii) Nomination and Remuneration Committee

iv) Corporate Social Responsibility Committee

v) Executive Investment Committee

vi) Rights Issue Committee

vii) Risk Management Committee

Details about composition, powers, role, meetings held and attendance of members at meetings of the relevant Committee are provided in the Report on Corporate Governance which forms part of this Annual Report.

24. Vigil Mechanism and Whistle-blower Policy

The Company has established a robust Vigil Mechanism and Whistleblower Policy in accordance with the provisions of the Act and the Listing Regulations.

Employees and other stakeholders are required to report actual or suspected violations of applicable laws, regulations and the Code of Conduct. Such genuine concerns can be raised by a Whistle-blower through an e-mail or dedicated telephone hotline or directly to the Ombudsperson or to Members of the Compliance Committee within the Organization through face-to-face meeting, e-mail, telephone, or fax.

The Vigil Mechanism and Whistle-blower Policy is available on the Company's website and can be accessed at https://aurumproptech.in/investor/policies/.

25. Prevention of sexual harassment at workplace

The Company has zero tolerance for sexual harassment at workplace and has adopted a gender neutral Policy on the Prevention of Sexual Harassment at its workplaces in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder for prevention and redressal of complaints of sexual harassment at workplace.

All employees (permanent, contractual, temporary and trainees) are covered under the said policy. During the financial year under review, the Company has not received any complaint of Sexual Harassment of Women at Workplace. The Company has constituted Internal Committee(s) ("ICs") to redress and resolve any complaints arising under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

For the financial year under review:

- Number of complaints received- NIL
- Number of complaints resolved- NA
- Number of cases pending for more than 90 days- NA

The Company remains committed to providing a safe, respectful, and inclusive work environment for all its employees.

26. The Code on Social Security, 2020 - Maternity benefit

The Company is in compliance with the applicable provisions relating to maternity benefits as prescribed under the Maternity Benefit Act, 1961/ the Code on Social Security, 2020.

Board of Directors' Report (Contd.)

27. Particulars of loans, investments, guarantees and securities

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security provided is proposed to be utilized by the recipient are disclosed in the Standalone Financial Statement.

28. Conservation of energy, technology absorption, foreign exchange earnings and outgo

The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in **Annexure VI** to this Report.

29. Annual Return

The Annual Return of the Company as on March 31, 2026 is available on the Company's website and can be accessed at https://aurumproptech.in/investor/financial-information/annual-reports/.

30. Particulars of employees and related disclosures

The remuneration paid to the Directors, Key Managerial Personnel is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Act and Regulation 19 read with Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further details on the same are given in the Corporate Governance Report which forms part of this Annual Report.

The information required in terms of Section 197(12) of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014 is given below:

I. Information as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

a) Ratio of the remuneration of each director to the median remuneration of the employees ("MRE") of the Company for the financial year 2025-26.

Name of the Director	Ratio to MRE
Executive Director	
Mr. Onkar Shetye	10.85
Non-Executive Directors	
Mr. Vasant Gujarathi	Not Applicable
Mr. Ajit Joshi	Not Applicable
Dr. Padma Deosthali	Not Applicable
Mr. Ashish Deora	Not Applicable
Mr. Srirang Athalye	Not Applicable
Mr. Ramashrya Yadav	Not Applicable

b) Percentage increase in remuneration of each Director/ KMP in the financial year 2025-26:

Name of the Director/ Key Managerial Personnel	% increase in remuneration in the Financial Year 2025-26
Directors	
Mr. Onkar Shetye	10%
Mr. Vasant Gujarathi	N.A
Mr. Ajit Joshi	N.A
Dr. Padma Deosthali	N.A
Mr. Ashish Deora	N.A
Mr. Srirang Athalye	N.A
Mr. Ramashrya Yadav	N.A
Key Managerial Personnel	
Mr. Kunal Karan, Chief Financial Officer	7%
Ms. Sonia Jain, Company Secretary & Compliance Officer	10%

c) Percentage increase in the MRE during the financial year 2025-26: 59%

d) Number of permanent employees on the rolls of the Company as on March 31, 2026: 55

Board of Directors' Report (Contd.)

e) Average percentage increase made in salaries of employees other than Managerial Personnel in the financial year was 11% vis-a-vis an increase of 9% in the salaries of Managerial Personnel.

f) Affirmation that the remuneration is as per the remuneration policy of the Company:

We affirm that the remuneration is as per the remuneration policy of the Company.

II. Information as per Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

The statement containing particulars of employees in terms of remuneration drawn is provided in a separate annexure forming part of this report. However, having regard to Section 136 of the Act, the Annual Report excluding the aforesaid annexure, is sent to all the members of the Company and others entitled thereto. The said annexure is open for inspection, and any member who wishes to inspect shall send a request for the same on the e-mail id of the Company i.e. investors@aurumproptech.in.

31. General

Your directors state that no disclosure or reporting is required in respect of the following matters as there were no transactions on these matters during the year under review:

- Details relating to deposits covered under Chapter V of the Act.
- Issue of equity shares with differential rights as to dividend, voting or otherwise.
- Issue of sweat equity shares to the employees or directors of the Company.
- Neither the Managing Director nor the Whole-time Directors of the Company receive any salary or commission from any of the subsidiaries of the Company.
- No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operation in future.
- No fraud has been reported by the Auditors to the Audit Committee or the Board.
- No change in the nature of business of the Company.
- No proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- No instance of one-time settlement with any Bank or Financial Institution.

32. Acknowledgment

The Board places on record its deep sense of appreciation for the services committed by all the employees of the Company. The Board would also like to express its sincere appreciation for the assistance and co-operation received from the financial institutions, banks, government and regulatory authorities, stock exchanges, customers, vendors and members during the year under review.

For and on behalf of the Board
Aurum PropTech Limited

Date: August 14, 2026
Place: Navi Mumbai

Onkar Shetye
Executive Whole-time Director
DIN: 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN: 06863505

Annexure I

Companies/bodies corporate which became/ceased to be subsidiary, joint venture or associate as per the provisions of the Companies Act, 2013:

1. The Company has the following subsidiaries and associates:

Sr. No	Name of the Company	Nature
1.	Liv Real Solutions Private Limited (formerly known as Aurum RealTech Services Private Limited)	Wholly owned Subsidiary
2.	Helloworld Technologies India Private Limited	Wholly owned Subsidiary
3.	Aurum Analytica Private Limited (formerly known as Blink Advisory Services Private Limited)	Wholly owned Subsidiary
4.	YieldWiseX Technologies Private Limited (formerly known as Vartaman Consultants Private Limited)	Wholly owned Subsidiary
5.	Cuneate Services Private Limited	Wholly owned Subsidiary
6.	Bonds Brain Technologies Private Limited	Wholly owned Subsidiary
7.	NestAway Technologies Private Limited	Subsidiary
8.	K2V2 Technologies Private Limited	Subsidiary
9.	MonkTech Venture Private Limited	Subsidiary
10.	Monk Tech Labs Pte. Limited	Foreign Subsidiary
11.	NestAway PropTech Mena Real Estate L.L.C	Foreign Subsidiary
12.	Integrow Asset Management Private Limited**	Associate

2. Companies/bodies corporate which became subsidiary during the financial year 2025-26:

Sr. No	Name of the Company
1.	Helloworld Living Private Limited (Step-down Subsidiary)
2.	Proptiger Marketing Services Private Limited

3. Companies/bodies corporate which ceased to be subsidiary during the financial year 2025-26:

Sr. No	Name of the Company
1.	Aurum Softwares and Solutions Private Limited*
2.	Integrow Asset Management Private Limited**

4. Companies/bodies corporate which became joint venture or associate during the financial year 2025-26:

Sr. No	Name of the Company
1.	Integrow Asset Management Private Limited**

5. Companies/bodies corporate which ceased to be joint venture or associate during the financial year 2025-26: **Nil**

**Pursuant to the Confirmation Order issued by the Regional Director, Western Region Directorate-II, in Form CAA-12 dated May 15, 2026, Aurum Softwares and Solutions Private Limited was merged with Liv Real Solutions Private Limited with effect from the appointed date of April 01, 2025.*

***Considering a prospective restructuring of Integrow's equity, the Company has, with effect from July 01, 2025, kept in abeyance its right to exercise majority control on the Board of Integrow until March 31, 2027, which can be withdrawn anytime during this period.*

Annexure II

Form AOC - I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associates/joint ventures

Part "A": Summary of financial information of subsidiaries

(Amount in ₹. lakhs, unless otherwise stated)

Sr. No	The date since which Subsidiary was acquired	Reporting currency	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Exchange Rate	Share capital	Reserves & surplus	Total Assets	Total Liabilities	Total Investments	Turnover	Profit before taxation	Provision for taxation	Profit after taxation	Proposed Dividend	% of shareholding	% of shareholding
1	Liv Real Solutions Private Limited (formerly known as Aurum RealTech Services Private Limited)	December 06, 2021	INR	April 01, 2025 to March 31, 2026	1.00	1,000.00	(600)	1,109	709	0	297	(358)	(90)	(268)	0	100.00
2	Aurum Softwares and Solutions Private Limited	December 01, 2021	INR	April 01, 2025 to March 31, 2026	1.00	600.00	47.00	656	9	0	3	48	12	36	0	100.00
3	Helloworld Technologies India Private Limited	June 17, 2022	INR	April 01, 2025 to March 31, 2026	1.00	11.00	(3,159)	17,805	20,953	1	14,214	(1,832)	(376)	(1,456)	0	100.00
4	Aurum Analytica Private Limited (formerly known as Blink Advisory Services Private Limited)	October 15, 2022	INR	April 01, 2025 to March 31, 2026	1.00	18.00	1,874	3,400	1,508	0	7,390	1,050	264	786	0	100.00
5	Cuneate Services Private Limited	April 17, 2023	INR	April 01, 2025 to March 31, 2026	1.00	100.00	(7)	98	5	0	71	(6)	(2)	(4)	0	100.00
6	YieldWiseX Technologies Private Limited (formerly known as Vartaman Consultants Private Limited)	April 29, 2023	INR	April 01, 2025 to March 31, 2026	1.00	73.00	(866)	1,562	2,355	0	24	(418)	0	(418)	0	100.00

Annexure II (Contd.)

(Amount in ₹. lakhs, unless otherwise stated)

Sr. No	The date since which Subsidiary was acquired	Reporting currency	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Exchange Rate	Share capital	Reserves & surplus	Total Assets	Total Liabilities	Total Investments	Turnover	Profit before taxation	Provision for taxation	Profit after taxation	Proposed Dividend	% of shareholding	% of shareholding
7	PropTiger Marketing Servies India Private Limited	September 26, 2025	INR	September 26, 2025 to March 31, 2026	1.00	77.00	5,443	10,142	4,622	0	10,423	233	0	233	0	100.00
8	Bondsbrain Technologies Private Limited	February 29, 2024	INR	April 01, 2025 to March 31, 2026	1.00	2,117.00	(86)	2,113	82	464	0	(104)	(30)	(74)	0	100.00
9	Integrow Asset Management Private Limted	September 01, 2022	INR	April 01, 2025 to June 30, 2026	1.00	1383	(409)	2,480	1,506	945	26	(35)	0	(35)	0	49.13
10	NestAway PropTech Mena Real Estate L.L.C	July 15, 2025	AED	July 15, 2025 to March 31, 2026	24.56	133	30	315	153	0	413	(397)	0	(397)	0	100.00
11	K2V2 Technologies Private Limited	October 01, 2021	INR	April 01, 2025 to March 31, 2026	1.00	5.00	841	2,437	1,591	0	2,386	476	167	309	0	90.14
12	Monk Tech Labs Pte. Limited	March 17, 2022	USD	April 01, 2025 to March 31, 2026	88.82	0.14	(1,160)	825	1,984	0	589	(188)	0	(188)	0	40.00
13	MonkTech Venture Private Limited	April 10, 2023	INR	April 01, 2025 to March 31, 2026	1.00	10.00	13	825	802	0	471	(30)	(7)	(23)	0	51.00
14	NestAway Technologies Private Limited	July 13, 2024	INR	April 01, 2025 to March 31, 2026	1.00	7.00	(4,529)	3,789	8,311	0	4,115	(734)	(182)	(552)	0	100.00
15	Helloworld Living Private Limited	December 31, 2025	INR	December 31, 2025 to March 31, 2026	1.00	1.00	(93)	6,144	6,236	0	913	(129)	(35)	(94)	0	Step-down Subsidiary

1 The following SPVs which were subsidiaries of the Company as on March 31, 2026, ceased to be subsidiary during the FY 2025-26, with the onboarding of external investors, Board control of these entities has been transferred.
   a. Integrow Asset Management Private Limited, subsidiary upto June 30, 2025
2 Name of subsidiary which is yet to commence operations : Bonds Brain Technologies Private Limited
3 Names of subsidiaries which have been liquidated or sold during the year - Aurum Softwares and Solutions Private Limited (Merged with Liv Real Solutions Private Limited)

Annexure II (Contd.)

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries/associates/joint ventures

Part "B": Summary of financial information of associates

Sr. No	Name of the Company	The date since which Subsidiary was acquired	Reporting currency	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Exchange Rate	Share capital	Reserves & surplus	Total Assets	Total Liabilities	Total Investments	Turnover	Profit before taxation	Provision for taxation	Profit after taxation	Proposed Dividend	% of shareholding
1	Integrow Asset Management Private Limted	1 September 2022	INR	July 01, 2025 to March 31, 2026	1	1,386	(1,097)	1,975	1,685	581	135	(864)	0	(864)	0	48.54%

1 Names of associates or joint ventures which are yet to commence operations:. N.A

2 Names of associates or joint ventures which have been liquidated or sold during the year: N.A

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

*All the figures have been taken post acquisition of the subsidiaries

For and on behalf of the Board
Aurum PropTech Limited

Date: August 14, 2026
Place: Navi Mumbai

Onkar Shetye
Executive Whole-time Director
DIN: 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN: 06863505

Annexure III

Form AOC-2

[Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/ arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. **Details of contracts or arrangement or transactions not at arm's length basis:**

   During financial year 2025-26, the Company has not entered into any contract or arrangement or transaction with its related parties which is not at arm's length basis.

2. **Details of material contracts or arrangement or transactions at arm's length basis:**

   The details of material contract or arrangement or transaction at arm's length basis for the year ended March 31, 2026 are as follows:

Corporate identity number (CIN) or any other registration number	Name of the Related Party	Nature of Relationship	Nature of Contract/ Arrangement/ Transaction	Duration of Contract/ Arrangement/ Transaction	Salient terms of Contract/ Arrangement/ Transaction including the value	Date of approval of the Board, if any	Amount paid as advance, if any
U72400KA2014PTC078018	NestAway Technologies Private Limited (NTPL)	A wholly-owned subsidiary of the Company	NTPL to avail unsecured loan from the Company for business purpose.	Next 2 financial years i.e., FY 2025-26 and FY 2026-27.	₹ 50,00,00,000/- (Rupees Fifty Crore).	April 25, 2025	N.A
U45400MH2007FLC174767	Aurum RealEstate Developers Limited (AREDL)	Promoter Company	Providing financial assistance in one or more tranches. Material terms and conditions are based on the contracts which inter alia include the rates that are based on prevailing market price and commercial terms as on the date of entering into the contract.	Next 2 financial years i.e., FY 2025-26 and FY 2026-27.	₹ 50,00,00,000/- (Rupees Fifty Crore).	April 25, 2025	N.A

For and on behalf of the Board
Aurum PropTech Limited

Date: August 14, 2026
Place: Navi Mumbai

Onkar Shetye
Executive Whole-time Director
DIN: 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN: 06863505

Annexure IV

ANNUAL REPORT ON CSR ACTIVITIES

1. A brief outline on CSR Policy Company

The CSR Policy has been laid out for the Company to comply with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014. We, at Aurum PropTech Limited, are committed to spending up to 2% of the average net profits for the preceding three financial years on CSR projects/ programs related to activities specified in Schedule VII to the Companies Act, 2013 or such activities as may be notified from time to time. CSR Committee was re-constituted by the Board of Directors of the Company, at its meeting held on October 17, 2025, to meet the requirements of the Companies Act, 2013. The Committee has adopted CSR Policy and same is uploaded on the Company's website at https://aurumproptech.in/investor/policies/.

2. Composition of CSR Committee:

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Mr. Vasant Gujarathi	Independent Director (Chairman)	1	1
2.	Mr. Ramashrya Yadav	Non-Executive Director (Member)	1	1
3.	Dr. Padma Deosthali**	Independent Director (Member)	1	0
4.	Mr. Srirang Athalye*	Non-Executive Director	1	1
5.	Dr. Ashim Desai***	Independent Director (Member)	-	-

*Mr. Srirang Athalye ceased to be the Chairman of the CSR Committee and Non-Executive – Non Independent Director of the Company with effect from July 31, 2025.

**Dr. Padma Deosthali ceased to be a Member of the CSR Committee with effect from July 20, 2026 and as a Non-Executive Independent Director of the Company with effect from July 22, 2026, consequent upon completion of her tenure.

***Dr. Ashim Desai was appointed as a Member of the CSR Committee with effect from July 20, 2026.

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company:

The Composition of the CSR Committee and the CSR Policy Framework are available in the Investor section on the website of the Company.

Please refer the following links:

Composition of CSR Committee – https://www.aurumproptech.in/investor/committee-composition

CSR Policy – https://www.aurumproptech.in/investor/policies

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): **NA**

Annexure IV (Contd.)

5. A) Average net profit of the Company as per section 135(5): **NA**

B) Two percent of average net profit of the Company as per sub-section (5) of section 135: **NA**

C) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years: **NA**

D) Amount required to be set-off for the financial year, if any: **NA**

E) Total CSR obligation for the financial year [(b)+(c)-(d)]: **NA**

6. A) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project). (₹ in lacs): The Company did not meet the eligibility criteria pursuant to Section 135 of the Companies Act, 2013, for making contribution to the Corporate Social Responsibility (CSR) Initiatives. Hence, the Company made no contribution for the financial year 2025-26.

B) Amount spent in Administrative Overheads: **Nil**

C) Amount spent on Impact Assessment, if applicable: **NA**

D) Total amount spent for the financial year [(a)+(b)+(c)]: **Nil**

E) CSR amount spent or unspent for the financial year

Total Amount Spent for the Financial Year. (in ₹)	Amount Unspent (₹ in lakhs)				
	Total Amount transferred to Unspent CSR Account as per subsection (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135		
	Amount	Date of transfer.	Name of the Fund	Amount	Date of transfer.
-	-	-	-	-	-

F) Excess amount for set-off, if any:

Sr. No.	Particular	Amount (in lakhs)
(1)	(2)	(3)
i	Two percent of average net profit of the Company as per sub-section (5) of section 135	-
ii	Total amount spent for the Financial Year	-
iii	Excess amount spent for the Financial Year [(ii)-(i)]	-
iv	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
V	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	0.05

Annexure IV (Contd.)

7. **Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:**

1	2	3	4	5	6		7	8
Sr. no	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under subsection (6) of section 135 (in ₹)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in ₹)	Amount Spent in The Financial Year (in ₹)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in ₹)	Deficiency, if any
					Amount (in ₹)	Date of Transfer		
1	FY-1 (2023-24)	-	-	-	-	-	-	-
2	FY-2 (2024-25)	-	-	-	-	-	-	-
3	FY-3 (2025-26)	-	-	-	-	-	-	-

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **No**

9. Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per subsection (5) of section 135: **NA**

For and on behalf of the Board
Aurum PropTech Limited

Date: August 14, 2026
Place: Navi Mumbai

Onkar Shetye
Executive Whole-time Director
DIN: 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN: 06863505

Annexure V

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Aurum PropTech Limited
Aurum Q1, Aurum Q Parc, Thane Belapur Road,
Navi Mumbai, Thane 400710, Maharashtra, India

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Aurum PropTech Limited (CIN L72300MH2013PLC244874) (hereinafter called the 'Company'). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the M/s. Aurum PropTech Limited's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives electronically during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined electronically the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 and found them to be in order, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder:

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') read with the notifications, guidelines and circulars issued by Securities and Exchange Board of India or Stock Exchanges in this regard, to the extent applicable to the Company:

(a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations');

(b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

- *Not applicable to the Company during the Audit period*

(g) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018;

Annexure V (Contd.)

(h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;

- *Not applicable to the Company during the Audit period*

and

(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

- *Not applicable to the Company during the Audit period*

(j) We have relied on the representations made by the Company and its officers for compliance under other laws specifically applicable to the industry to which the Company belongs, as under subject to the explanation given below.

a. Information Technology Act, 2000 and the rules made thereunder.

Based on the review of systems and processes adopted by the Company and the Statutory Compliance self-certification by functional head of the Company which was taken on record by the Board of Directors, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines as per the list of such laws as mentioned above in point no. j. During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. mentioned above.

I have also examined the compliance with regard to the applicable clauses of the following and are generally complied with.

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board and general meetings.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as entered into by the Company with Bombay Stock Exchange (BSE) and National Stock Exchange of India Limited (NSEIL).

During the period under review the Company has complied with the applicable provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

- There was non-compliance with reference to the composition of the Board of Directors for the quarter ended September 30, 2025 pursuant to the Regulation 17(1) of the SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 which was delayed by two days. The applicable fines levied by the Stock Exchanges have been duly paid.
- The Company has delayed submission of Related party Transactions for the half year ended September 30, 2025, by one day due to technical error. The waiver application submitted by the Company has been approved by BSE.
- The Company has delayed submission of disclosure pertaining to change in management to the Stock Exchange(s) by 8 minutes beyond the prescribed timeline of thirty minutes.
- The Company has delayed submission of voting results to the Stock Exchange(s) beyond the prescribed timeline of two working days. The applicable fine has been duly paid.
- The Company failed to file e-Form MGT-14 with the Registrar of Companies in respect of resolution passed through Postal Ballot on 7th June, 2025 for the regularization of the appointment of one Director , as required to be filed under the Ministry of Corporate Affairs (MCA) General Circular No. 3/2025 dated September 22, 2025 read with the earlier circulars issued in this regard.
- The Company failed to file the Stock Exchange intimation pertaining to approval of QIP issue of 300 crore which was approved in the Board Meeting dated April 25, 2025.

I further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors including Women Director.

Annexure V (Contd.)

There were no changes in the composition of the Board of Directors during the period under review, except for the following:

1. Appointment of Mr. Ashish Pradeep Deora (DIN: 00409254), Non-Executive Director (w.e.f. April 30, 2025) and
2. Resignation of Mr. Srirang Yashwant Athalye (DIN: 02546964), Non-Executive Director (w.e.f. July 31, 2025).

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that, during the period under review;

(a) The Board at its meeting dated April 25, 2025 and members via Postal Ballot dated June 07, 2025 approved:

(i) raising of funds through issuance of instruments or security including equity shares or any other eligible securities by way of one or more public and/or private offerings including on a preferential allotment basis and/or a qualified institutions placement, rights issues or follow on public offering for an amount not exceeding ₹600 crore (Rupees Six Hundred Crore Only),

(ii) raising capital by way of a Qualified Institutions Placement to Eligible Investors through an issuance of Equity Shares upto INR 300 crore out of the total fund-raising limits not exceeding ₹ 600 crore,

(iii) the variation in the objects of the Rights Issue.

(b) Bonds Brain Technologies Private Limited (Investment Manager), Wholly Owned Subsidiary of the Company, has received from Securities and Exchange Board of India (SEBI) a certificate of registration as a 'Small and Medium REIT' (SM-REIT) in the name of Amsa Small and Medium Real Estate Investment Trust.

(c) The Board at its meeting dated July 23, 2025 and members via Extra-Ordinary General Meeting dated August 21, 2025 approved:

(i) the acquisition of 100% equity shares of PropTiger Marketing Servies India Private Limited, India (PropTiger), from REA India Pte Limited, Singapore (REA) through an all-stock, strategic equity swap and execution of the Share Acquisition Agreement with REA and PropTiger in relation to such acquisition.

(ii) Issuance of 42,42,537 fully paid-up equity shares (face value INR 5/-) of the Company on a preferential basis ("Preferential Issue") to REA, towards the discharge of consideration payable for the acquisition of 100% equity shares of PropTiger, as per the above.

(iii) the variation in the objects of the Rights Issue.

(d) The Board at its meeting dated July 23, 2025 and members via Annual General Meeting dated September 23, 2025 approved the proposed sale of buildings/assets of the Company namely Q5 and Q6, situated at MNDC, MBP-1 P-136, Mahape, Navi Mumbai, together with all assets, rights, title, and interests associated therewith.

(e) The Board of Directors of the Company vide Circular Resolution passed on September 25, 2025 approved the allotment of 42,42,537 (Forty Two Lakhs Forty Two Thousand Five Hundred and Thirty Seven) fully paid-up equity shares of the Company having a face value of INR 5/- each at an issue price of INR 203.769584/- per equity share (including a premium of INR 198.7696/-) on a preferential basis to REA India Pte Limited, Singapore, in order to acquire 100 % stake in PropTiger Marketing Services Private Limited, Bangalore, India.

Annexure V (Contd.)

(f) The Board at its meeting dated October 16, 2025, approved:

(i) the acquisition of up to 8.2% equity stake in K2V2 Technologies Private Limited (K2V2) for an amount not exceeding INR 6.33 crore through a Share Purchase Agreement entered between K2V2 Technologies Private Limited, Ketan Sabnis, Vinayak Katkar and Aurum PropTech Limited. Upon completion of the above transaction, the Company's shareholding in K2V2 increased to 90.14%.

(ii) Disinvestment of 0.60% Equity stake held by the Company in Integrow Asset Management Private Limited

(g) Helloworld Technologies India Private Limited ("HWTPL"), a wholly owned subsidiary of the Company, incorporated a wholly owned subsidiary, namely, Helloworld Living Private Limited ("HWLPL").

(h) The merger of Aurum Softwares and Solutions Private Limited ("Transferor Company") with Liv Real Solutions Private Limited ("Transferee Company"), both wholly owned subsidiaries of the Company, was approved by the Board of Directors of the respective companies on March 02, 2026.

(i) The Board at its meeting dated March 12, 2026, and in furtherance of the resolution passed by the members dated September 23, 2025, considered and approved the sale of Buildings Q5 and Q6 situated at MIDC, MBP-1, Plot Nos. P-136 & 136/1, TTC Industrial Area, Mahape, Navi Mumbai for a consideration of approximately ₹ 112 crore (Rupees One Hundred and Twelve Crore Only)

(j) The Board of Directors and the Executive Investment Committee of the Company, in their respective meetings, have approved the allotment of equity shares pursuant to the "Aurum PropTech Employee Stock Option Plan 2021." The details of the allotment are as follows:

Board Meeting dated April 25, 2025	1,25,500
Board Meeting dated July 23, 2025	18,975
Board Meeting dated October 16, 2025	1,013
Executive Investment Committee Meeting dated January 29, 2026	52,513
Total	**1,98,001**

For **Ainesh Jethwa & Associates**
Practicing Company Secretaries
Peer Review Certificate No. 1727/2022

Ainesh Jethwa
Proprietor
M. No. ACS 27990 l COP No.: 19650
UDIN: A027990H000875331

Place: Mumbai
Date: July 20, 2026

*This report is to be read with my letter of even date which is annexed as **Annexure A** and forms an integral part of this report.*

Annexure V (Contd.)

Annexure A

To,
The Members,
Aurum PropTech Limited
Aurum Q1, Aurum Q Parc, Thane Belapur Road,
Navi Mumbai, Thane 400710, Maharashtra, India

My report of even date is to be read along with this letter:

1. Maintenance of Secretarial record is the responsibility of the management of the Company. My responsibility is to express as opinion on these secretarial records based on my audit.
2. I have followed the audit practices and process as appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, followed by me, provide as reasonable basis of my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws and regulations and happening
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **Ainesh Jethwa & Associates**
Practicing Company Secretaries
Peer Review Certificate No. 1727/2022

Ainesh Jethwa
Proprietor
M. No. ACS 27990 l COP No.: 19650
UDIN: A027990H000875331

Place: Mumbai
Date: July 20, 2026

Annexure VA

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

HELLOWORLD TECHNOLOGIES INDIA PRIVATE LIMITED
(CIN: U72200KA2019PTC122146)
556, Tattvam, 14th Main Road, 7th Sector, HSR Layout, Bangalore South, Bangalore 560102, Karnataka, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **HELLOWORLD TECHNOLOGIES INDIA PRIVATE LIMITED** (hereinafter called '**the Company**') for the audit period covering the financial year ended on March 31, 2026 (the 'audit period'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 ('**the Act**') and the Rules made thereunder;

ii. The Securities Contracts (Regulation) Act, 1956 ('**SCRA**') and the rules made thereunder; (**Not applicable to the Company during the audit period**);

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder (Applicable to the extent of unlisted Company);

iv. The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (**Not applicable to the Company during the audit period**);

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('**SEBI Act**'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (**Not applicable to the Company during the audit period**);

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (**Not applicable to the Company during the audit period**);

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not applicable to the Company during the audit period**);

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not applicable to the Company during the audit period**);

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (**Not applicable to the Company during the audit period**);

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (**Not applicable to the Company during the audit period**);

Annexure VA (Contd.)

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (**Not applicable to the Company during the audit period**); and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not applicable to the Company during the audit period**).

vi. Other Applicable Laws: As informed by the management, there are no other laws specifically applicable to the Company.

We have also examined compliance with the applicable clauses of the followings:

a. Secretarial Standards issued by the Institute of Company Secretaries of India ('**the ICSI**'); and

b. Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('**SEBI LODR**') for applicability of Secretarial Audit to material unlisted subsidiaries incorporated in India.

As per the representations and clarifications made to us, during the audit period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were no changes took place in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice for which necessary consents have been sought at the meeting, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings were taken unanimously as recorded in the minutes of the meetings of the Board of Directors.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, standards and guidelines.

We further report that during the audit period the Company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc:

i. The Members of the Company approved enhancement of borrowing powers of the Board under Section 180(1)(c) of the Companies Act, 2013 by passing a Special Resolution at the Extra-Ordinary General Meeting held on May 20, 2025, authorizing borrowings up to an aggregate limit of ₹100 crore.

ii. The Company incorporated a wholly owned subsidiary, namely Helloworld Living Private Limited (CIN: U55900MH2025PTC461273), in accordance with the applicable provisions of the Companies Act, 2013.

This Report is to be read with our letter of even date which is attached as **ANNEXURE-A** and forms an integral part of this Report.

For **MAURYA & ASSOCIATES**
COMPANY SECRETARIES
Firm Unique Code: S2019MH680700

Sd/-
CS Sanjay Maurya
Practicing Company Secretary
FCS No: 13622 | COP No: 22070
PR No: 2759/2022

UDIN: F013622H000832374
Mumbai, July 18, 2026

Annexure VA (Contd.)

ANNEXURE-A

To,

The Members,

HELLOWORLD TECHNOLOGIES INDIA PRIVATE LIMITED

(CIN: U72200KA2019PTC122146)
556, Tattvam, 14th Main Road, 7th Sector, HSR Layout,
Bangalore South, Bangalore 560102, Karnataka, India

Our report of even date is to be read along with this letter.

In accordance with the ICSI Auditing Standards (CSAS-1 to CSAS-4), we wish to state as under:

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these Secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the processes and practices we followed proved a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the Company.
4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **MAURYA & ASSOCIATES**
COMPANY SECRETARIES
Firm Unique Code: S2019MH680700

Sd/-
CS Sanjay Maurya
Practicing Company Secretary
FCS No: 13622 | COP No: 22070
PR No: 2759/2022

UDIN: F013622H000832374
Mumbai, July 18, 2026

Annexure VB

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

NESTAWAY TECHNOLOGIES PRIVATE LIMITED

(CIN: U72400KA2014PTC078018)
No. 556, Tattvam, 14th Main Road, Sector 7, HSR Layout,
Bangalore South, Bangalore 560102, Karnataka, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **NESTAWAY TECHNOLOGIES PRIVATE LIMITED** (hereinafter called **'the Company'**) for the audit period covering the financial year ended on March 31, 2026 (the **'audit period'**). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, the explanations and clarifications given to us and the representations made by the Management and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 (**'the Act'**) and the Rules made thereunder;

ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (**Not applicable to the Company during the audit period**);

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder (Applicable to the extent of unlisted Company);

iv. The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (**Not applicable to the Company during the audit period**);

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (**'SEBI Act'**):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (**Not applicable to the Company during the audit period**);

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (**Not applicable to the Company during the audit period**);

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not applicable to the Company during the audit period**);

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not applicable to the Company during the audit period**);

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (**Not applicable to the Company during the audit period**);

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer

Annexure VB (Contd.)

Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (**Not applicable to the Company during the audit period**);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (**Not applicable to the Company during the audit period**); and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not applicable to the Company during the audit period**).

vi. Other Applicable Laws: As informed by the management, there are no other laws specifically applicable to the Company.

We have also examined compliance with the applicable clauses of the followings:

a. Secretarial Standards issued by the Institute of Company Secretaries of India (**'the ICSI'**); and

b. Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**'SEBI LODR'**) for applicability of Secretarial Audit to material unlisted subsidiaries incorporated in India.

As per the representations and clarifications made to us, during the audit period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There were no changes took place in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice for which necessary consents have been sought at the meeting, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings were taken unanimously as recorded in the minutes of the meetings of the Board of Directors.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, standards and guidelines.

We further report that during the audit period the Company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc:

The Members of the Company approved enhancement of the borrowing powers of the Board and authorization for creation of security under Sections 180(1)(c) and 180(1)(a) of the Companies Act, 2013, respectively, by passing a Special Resolution at the Annual General Meeting held on June 03, 2025, permitting borrowings up to an aggregate limit of ₹100 crore.

This Report is to be read with our letter of even date which is attached as **ANNEXURE-A** and forms an integral part of this Report.

For **MAURYA & ASSOCIATES**
COMPANY SECRETARIES
Firm Unique Code: S2019MH680700

Sd/-
CS Sanjay Maurya
Practicing Company Secretary
FCS No: 13622 | COP No: 22070
PR No: 2759/2022

UDIN: F013622H000832660
Mumbai, July 15, 2026

Annexure VB (Contd.)

ANNEXURE-A

To,

The Members,

NESTAWAY TECHNOLOGIES PRIVATE LIMITED
(CIN: U72400KA2014PTC078018)
No. 556, Tattvam, 14th Main Road, Sector 7, HSR Layout,
Bangalore South, Bangalore 560102, Karnataka, India

Our report of even date is to be read along with this letter.

In accordance with the ICSI Auditing Standards (CSAS-1 to CSAS-4), we wish to state as under:

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these Secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the processes and practices we followed proved a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the Company.
4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **MAURYA & ASSOCIATES**
COMPANY SECRETARIES
Firm Unique Code: S2019MH680700

Sd/-
CS Sanjay Maurya
Practicing Company Secretary
FCS No: 13622 | COP No: 22070
PR No: 2759/2022

UDIN: F013622H000832660
Mumbai, July 15, 2026

Annexure VC

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE PERIOD FROM APRIL 01, 2025 TO MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members

AURUM ANALYTICA PRIVATE LIMITED

A-5-6-7 First Floor, Amco Tower, Amaltash Marg,
Sector - 9, Gautam Budha Nagar,
Noida-201301, Uttar Pradesh, India.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **AURUM ANALYTICA PRIVATE LIMITED (CIN: U74140UP2011PTC189212) (hereinafter called the company)** for the year ended on March 31, 2026. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year April 01, 2025 to March 31, 2026 (Audit Period) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 (**the Act**) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 (**'SCRA'**) and the rules made thereunder; (**Not applicable to the company during the period under review**)

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; (**Not applicable to the company during the period under review**)

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (**Not applicable to the company during the period under review**)

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (**'SEBI Act'**): -

a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; (**To the extent applicable to a material subsidiary of a listed entity**)

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (**Not applicable to the company during the period under review**)

c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (**Not applicable to the company during the period under review**);

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not applicable to the company during the period under review**)

e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not applicable to the company during the period under review**)

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (**Not applicable to the company during the period under review**)

Annexure VC (Contd.)

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (**Not applicable to the company during the period under review**)

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (**Not applicable to the company during the period under review**)

i) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (**Not applicable to the company during the period under review**)

j) Securities and Exchange Board of India (Depositories & Participants) Regulation, 2018 (**Not applicable to the company during the period under review**).

We are of the opinion that the management has complied with the following laws specifically applicable to the Company:

1. Information Technology Act, 2000;
2. Digital Personal Data Protection Act, 2023.

We have also examined compliance with the applicable clauses of the following:

- Secretarial Standards i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India.
- The Securities and Exchange Board of India (Listing obligations and Disclosure Requirement) Regulation 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There was no change in the composition of the Board of Directors during the period under review.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- As per the minutes of the Board duly recorded and signed by Chairman, the decisions of the Board were with requisite majority.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

The Compliance by the company of applicable Financial Laws like Direct & Indirect Tax Laws, Goods and Service Tax has not been reviewed in the audit since the same has been subject to the review by the statutory financial audit and other designated professionals.

We further report that during the audit period, the Company has no specific events or actions which might have a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

For **Ragini Chokshi & Co.**
(Company Secretaries)
Firm Registration No. 92897

Place: Mumbai
Date: July 24, 2026

Ragini Chokshi
(Partner)
Membership No. F2390
C.P. No: 1436
UDIN: A037452H000930080

*This report is to be read with our letter of even date which is annexed as **Annexure 1** and forms an integral part of this report.*

Annexure VC (Contd.)

'Annexure -1'

To,

The Members

AURUM ANALYTICA PRIVATE LIMITED
A-5-6-7 First Floor, Amco Tower, Amaltash Marg,
Sector - 9, Gautam Budha Nagar,
Noida-201301, Uttar Pradesh, India.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate Governance and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For **Ragini Chokshi & Co**.
(Company Secretaries)
Firm Registration No. 92897

Place: Mumbai
Date: July 24, 2026

Ragini Chokshi
(Partner)
Membership No. F2390
C.P. No: 1436
UDIN: A037452H000930080
PR No.: 4166/2023

Annexure VD

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE PERIOD FROM APRIL 01, 2025 TO MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members

K2V2 TECHNOLOGIES PRIVATE LIMITED
S.No.36/1/1, Office No. 701 to 704,
Vantage 9, Baner Gaon, Pune,
Haveli, Maharashtra, India, 411045.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **K2V2 TECHNOLOGIES PRIVATE LIMITED (CIN: U72900PN2019PTC182955)** (hereinafter called the Company) for the year ended on March 31, 2026. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year April 01, 2025 to March 31, 2026 (Audit Period) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 (**the Act**) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('**SCRA**') and the rules made thereunder; (**Not applicable to the Company during the period under review**)

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; (**Not applicable to the Company during the period under review**)

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (**Not applicable to the Company during the period under review**)

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('**SEBI Act**'): -

a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; (**To the extent applicable to a material subsidiary of a listed entity**)

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (**Not applicable to the Company during the period under review**)

c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (**Not applicable to the Company during the period under review**);

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not applicable to the Company during the period under review**)

e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (**Not applicable to the Company during the period under review**)

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (**Not applicable to the Company during the period under review**)

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (**Not applicable to the Company during the period under review**)

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (**Not applicable to the Company during the period under review**)

Annexure VD (Contd.)

i) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; (**Not applicable to the Company during the period under review**)

j) Securities and Exchange Board of India (Depositories & Participants) Regulation, 2018 (**Not applicable to the Company during the period under review**).

We are of the opinion that the management has complied with the following laws specifically applicable to the Company:

1. Information Technology Act, 2000;
2. Digital Personal Data Protection Act, 2023.

We have also examined compliance with the applicable clauses of the following:

- Secretarial Standards i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India.
- The Securities and Exchange Board of India (Listing obligations and Disclosure Requirement) Regulation 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There was change in the composition of the Board of Directors during the period under review.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- As per the minutes of the Board duly recorded and signed by Chairman, the decisions of the Board were with requisite majority.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

The Compliance by the Company of applicable Financial Laws like Direct & Indirect Tax Laws, Goods and Service Tax has not been reviewed in the audit since the same has been subject to the review by the statutory financial audit and other designated professionals.

We further report that during the audit period, the Company has no specific events or actions which might have a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. except following:

1. Mr. Vinayak Katkar has resigned from position of the Director of the Company w.e.f. July 28, 2025.
2. The payment of remuneration to Mr. Ketan Sabnis (DIN: 02809471), Director of the Company, in excess of the limits specified in case of no profits / inadequate profits in accordance with the provisions of Schedule V of the Act or such other sum as may be permitted under the applicable provisions for a financial year 2025-26;
3. Equity shares were transferred from Mr. Ketan Sabnis & Mr. Vinayak Katkar to Aurum PropTech Limited (the Holding Company) pursuant to the Share Purchase Agreement executed on October 16, 2025.

For **Ragini Chokshi & Co**.
(Company Secretaries)
Firm Registration No. 92897

Place: Kolkata
Date: July 24, 2026

Ragini Chokshi
(Partner)
Membership No. F2390
C.P. No: 1436
UDIN: A037452H000930333

*This report is to be read with our letter of even date which is annexed as **Annexure 1** and forms an integral part of this report.*

Annexure VD (Contd.)

'Annexure -1'

To,
The Members
K2V2 TECHNOLOGIES PRIVATE LIMITED
S.No.36/1/1, Office No. 701 To 704,
Vantage 9, Baner Gaon, Pune,
Haveli, Maharashtra, India, 411045.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate Governance and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **Ragini Chokshi & Co**.
(Company Secretaries)
Firm Registration No. 92897

Place: Kolkata
Date: July 24, 2026

Ragini Chokshi
(Partner)
Membership No. F2390
C.P. No: 1436
UDIN: A037452H000930333
PR No.: 4166/2023

Annexure VI

Particulars of energy conservation, technology absorption, foreign exchange earnings and outgo required under the Companies (Accounts) Rules, 2014:

(a) Conservation of energy: considering the nature of the business of the Company, energy costs constitute a small portion of the total cost and there is not much scope for energy conservation.

(i)	the steps are taken or impact on the conservation of energy.	Not Applicable
(ii)	the steps taken by the Company for utilizing alternate sources of energy	
(iii)	the capital investment in energy conservation equipment's	

(b) Technology absorption:

(i)	the efforts made towards technology absorption	**Not Applicable**
(ii)	the benefits derived like product improvement, cost reduction, product development, or import substitution	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported (b) the year of import (c) whether the technology has been fully absorbed (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	**Nil**

(c) Foreign exchange earnings and outgo

Total foreign exchange used and earned by Aurum PropTech Limited

(₹ in lakhs)

	Year ended March 31, 2026	Year ended March 31, 2025
Exchange used	34.00	34.00
Exchange earned	Nil	Nil

Corporate Governance Report

Introduction:

This report is prepared in accordance with the principles of Corporate Governance as prescribed by The Securities and Exchange Board of India (SEBI) in terms of Regulation 34 read with Chapter IV and Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["SEBI Listing Regulation, 2015"] and the report contains the details of Corporate Governance systems and processes at Aurum PropTech Limited *(hereinafter referred to as "Aurum PropTech" or "the Company").*

Company's Philosophy on Corporate Governance

Aurum PropTech Limited strongly believes that embedding good corporate governance practices across all functions of the organization is essential for achieving sustainable growth and creating long-term value for all stakeholders. The Company endeavors to conduct its business operations in a fair, transparent, and ethical manner while remaining accountable to the communities and stakeholders it serves. The Company is committed to sound principles of corporate governance and complies with applicable laws and regulations in both letter and spirit. The Company upholds the highest standards of integrity, ethics, and responsible business conduct in all its activities.

The Company's governance framework comprises the Board of Directors and its Committees at the apex level, supported by the management structure at the operational level. The governance processes and systems are periodically reviewed to ensure adherence to high ethical and responsible standards. Recognizing that corporate governance is an ongoing journey, the Company remains committed to continuously strengthening its governance framework and practices in the interests of all stakeholders. The Board sets the overall corporate objectives and provides strategic direction and oversight to the management for achieving these objectives and driving sustainable value creation. It also seeks accountability from the management to deliver long-term growth while balancing stakeholder interests and fostering a culture of sustainable and profitable growth.

Corporate Governance Structure, Policies and Practices

The Company is committed to upholding the highest standards of corporate governance based on the principles of integrity, transparency, accountability and ethical conduct. To support these principles, the Company has established a robust governance framework, supported by various policies, codes and practices that guide its operations and ensure responsible engagement with all stakeholders.

Code of Conduct

The Company has a Code of Conduct applicable to the Members of the Board, senior management personnel, and all employees. The Code sets out the standards of conduct expected in business dealings, particularly in relation to integrity in the workplace, business practices, and interactions with stakeholders. It provides guidance on expected behaviour in various situations, along with the relevant reporting structure.

The Company conducts its business with integrity and transparency and follows a zero-tolerance approach towards bribery and corruption in any form. It strictly prohibits all forms of bribery, corruption, and improper payments or dealings in the conduct of its business operations.

All the Board Members and the Senior Management personnel have confirmed compliance with the Code.

Vigil Mechanism and Whistle Blower Policy

The Company has a Vigil Mechanism and Whistle-Blower policy under which the employees are encouraged to report instances of violations of applicable laws and regulations. The policy has been established in accordance with Section 177 of the Act and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. During the year under review, no instance of denial of access to the Audit Committee was reported. The Policy is available on the Company's website and can be accessed at https://www.aurumproptech.in/investor/policies.

Corporate Governance Report (Contd.)

Prevention of Insider Trading

The Company has adopted a Code of Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons and Immediate Relatives with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the trading window is closed.

A. BOARD OF DIRECTORS *("The Board")*

a. Size and Composition of the Board

As on March 31, 2026, the Board of Directors comprised 6 (six) Directors with an optimum combination of Executive and Non-Executive Directors, i.e., one Executive Director, two Non-Executive Directors, and three Non-Executive Independent Directors, including one Woman Independent Director.

The Board members are not related to each other, and the number of directorships and Committee memberships held by the Executive and Non-Executive Independent Directors is within the limits prescribed under the SEBI (LODR) Regulations, 2015, and the Companies Act, 2013.

The details of the Directors as on March 31, 2026, including their directorship(s)/committee membership(s) in other companies and other requisite information, are given below.

None of the Directors on the Board:

1. holds directorships in more than ten public companies;
2. serves as a director in more than seven listed entities; and
3. being a Whole-time Director or Managing Director in a listed entity, serves as an Independent Director in more than three listed entities.

b. Skills, Expertise and Competence of the Board of Directors

The Board comprises qualified and experienced members who possess the required skills, expertise, and competencies that enable them to make effective contributions to the Board and its Committees.

The following skills/expertise/competencies have been identified for the effective functioning of the Company and are currently available with the Board:

- Information Technology
- Financial Acumen
- Strategic Management
- Mergers and Acquisitions
- Market Understanding
- Board Governance

All the Board members possess the skills and core expertise.

Corporate Governance Report (Contd.)

Considering the size and nature of the business of the Company and its material subsidiaries, the Directors possess one or more of the skills, expertise, and competencies mentioned below:

Details of Director	Particulars	Area of Expertise
Mr. Vasant Gujarathi Non-Executive Independent Director (DIN: 06863505)	➢ Original Date of Appointment: March 03, 2020 ➢ Other Directorship(s): 5 ➢ Position held in Committees of the Board of other Indian Companies: a. As Chairperson – 2 b. As Member – 1 ➢ Shareholding as on March 31, 2026: NIL ➢ List of Directorship in other Listed Entities: Independent Director in S H Kelkar and Company Limited (CIN: L74999MH1955PLC009593)	• Financial Acumen • Board Governance
Mr. Ajit Joshi Non-Executive Independent Director (DIN: 08108620)	➢ Original Date of Appointment: July 23, 2021 ➢ Other Directorship(s): 2 ➢ Position held in Committees of the Board of other Indian Companies: a. As Chairperson – NIL b. As Member - NIL ➢ Shareholding as on March 31, 2026: NIL ➢ List of Directorship in other Listed Entities: NIL	• Mergers and Acquisitions
Dr. Padma Deosthali Non-Executive Independent Director (DIN: 09250994)	➢ Original Date of Appointment: July 23, 2021 ➢ Other Directorship(s): 2 ➢ Position held in Committees of the Board of other Indian Companies: a. As Chairperson – NIL b. As Member - NIL ➢ Shareholding as on March 31, 2026: NIL ➢ List of Directorship in other Listed Entities: NIL	• Board Governance
Mr. Ramashrya Yadav Non-Executive Director (DIN: 00145051)	➢ Original Date of Appointment: July 23, 2021 ➢ Other Directorship(s): 6 ➢ Position held in Committees of the Board of other Indian Companies: a. As Chairperson – NIL b. As Member - NIL ➢ Shareholding as on March 31, 2026: 47,900 shares ➢ List of Directorship in other Listed Entities: NIL	• Financial Acumen • Board Governance • Strategic Management • Mergers and Acquisitions

Corporate Governance Report (Contd.)

Details of Director	Particulars	Area of Expertise
Mr. Ashish Deora Non-Executive Director (DIN: 00409254)*	➢ Original Date of Appointment: April 30, 2025 ➢ Other Directorship(s): 1 ➢ Position held in Committees of the Board of other Indian Companies: a. As Chairperson – NIL b. As Member - 1 ➢ Shareholding as on March 31, 2026: NIL ➢ List of Directorship in other Listed Entities: Non-Executive Non-Independent Director at Shriram Properties Limited (CIN: L72200TN2000PLC044560)	• Financial Acumen • Board Governance • Strategic Management • Mergers and Acquisitions • Market Understanding
Mr. Onkar Shetye Executive Whole-time Director (DIN: 06372831)	➢ Original Date of Appointment: April 30, 2025 ➢ Other Directorship(s): 1 ➢ Position held in Committees of the Board of other Indian Companies: a. As Chairperson – NIL b. As Member - 1 ➢ Shareholding as on March 31, 2026: 22,677 shares ➢ List of Directorship in other Listed entities: NIL	• Information Technology • Market Understanding

*Mr. Ashish Deora (DIN: 00409254) was appointed as the Non-Executive Non-Independent Director of the Company with effect from April 30, 2025.

**Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive Non-Independent Director of the Company with effect from July 31, 2025.

Notes:

1) Directorships include only companies registered under the Companies Act, 2013.

2) The number of directorships held by the Directors is within the limits prescribed under Section 165 of the Act and Regulation 17A of the SEBI Listing Regulations.

3) Necessary disclosures regarding changes in committee positions, if any, have been made by all the Directors during the year under review.

4) None of the Directors is a member of more than ten Committees or Chairperson of more than five Committees across all listed entities in which he/she is a director. For this purpose, only the Audit Committee and the Stakeholders' Relationship Committee have been considered, as required under Regulation 26(1) of the SEBI Listing Regulations.

5) The Company has not issued any convertible instruments.

c. Attendance of the Directors at Board Meetings and Annual General Meeting ("AGM")

During FY 2025-26, 5 (Five) Board meetings were held on April 25, 2025, July 23, 2025, October 16, 2025, January 19, 2026, and March 12, 2026. The gap between any two consecutive meetings did not exceed 120 days, in compliance with the applicable statutory requirements.

Corporate Governance Report (Contd.)

The attendance of the Directors at Board meetings held during the financial year (FY) 2025-26 and at the AGM held on September 23, 2025, is given below:

Name of Director	Last AGM held on September 23, 2025	Board Meetings held on				
		April 25, 2025	July 23, 2025	October 16, 2025	January 19, 2026	March 12, 2026
Mr. Vasant Gujarathi (DIN: 06863505)	Absent	Yes	Yes	Yes	Yes	Yes
Mr. Ajit Joshi (DIN: 08108620)	Present	Yes	No	Yes	Yes	Yes
Dr. Padma Deosthali (DIN: 09250994)	Absent	Yes	Yes	No	Yes	Yes
Mr. Ramashrya Yadav (DIN: 00145051)	Absent	Yes	No	Yes	Yes	No
Mr. Ashish Deora (DIN: 00409254)*	Present	-	Yes	Yes	Yes	Yes
Mr. Onkar Shetye (DIN: 06372831)	Present	Yes	Yes	Yes	Yes	Yes
Mr. Srirang Athalye (DIN: 02546964)**	-	Yes	Yes	-	-	-
Attendance	**50.00%**	**100.00%**	**71.43%**	**83.33%**	**100.00%**	**83.33%**

*Mr. Ashish Deora (DIN: 00409254) was appointed as the Non-Executive Non-Independent Director of the Company with effect from April 30, 2025.

**Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive Non-Independent Director of the Company with effect from July 31, 2025.

d. Familiarization Programme for Independent Directors

In order to familiarize the Independent Directors with the business of the Company, an appropriate induction program for new Directors and an ongoing familiarization program for the Independent Directors is conducted by the Company. The details of the said familiarization program are available on the website of the Company at https://www.aurumproptech.in/investor/policies. Further, the Board is regularly apprised by the Company's Senior Management of key developments relating to operations, industry trends, regulatory compliance, competition, business strategy, and future outlook.

At the time of appointment/re-appointment, a formal letter of appointment/re-appointment is issued to every Director, including Independent Director. The letter of appointment, *inter alia*, explains the role, functions, duties, and responsibilities of a Director of the Company under various provisions of the Act and the SEBI Listing Regulations. The format of the letter of appointment is available on the website of the Company and can be accessed at https://www.aurumproptech.in/investor/policies.

The aforesaid programmes enable the Directors to gain a comprehensive understanding of the Company, its business operations, and the regulatory framework within which it operates, thereby equipping them to effectively discharge their duties and responsibilities as Directors of the Company.

e. Meeting of Independent Directors

The Independent Directors of the Company met once during financial year 2025-26, without the presence of the Executive Directors, Non-Executive Directors, or members of the Management. At the meeting, the Independent Directors reviewed and evaluated the matters prescribed under the SEBI Listing Regulations and the Act. Action items arising from the meeting were communicated and tracked to closure to the satisfaction of the Independent Directors.

f. Confirmation that in the opinion of the Board, the independent directors fulfill the conditions specified in these regulations and are independent of the management

In the opinion of the Board, the independent directors fulfil the conditions specified in the Listing Regulations and are independent of the management.

During the year, no independent director has tendered his/her resignation.

Corporate Governance Report (Contd.)

g. Disclosure of relationship between Directors inter-se

None of the Directors are related to any other Director of the Company.

h. Conflict of Interests

The Members of the Board while discharging their duties, avoid conflict of interest in the decision-making process. The Members of the Board restrict themselves from any discussions and voting in transactions in which they have concern or interest.

B. COMMITTEES OF THE BOARD

The Board has constituted the following committees and laid out terms of reference for each committee.

i. Audit Committee

ii. Nomination and Remuneration Committee

iii. Investors' Grievances and Stakeholders' Relationship Committee

iv. Corporate Social Responsibility Committee

v. Executive Investment Committee

vi. Risk Management Committee

Mrs. Sonia Jain acted as Secretary to all the Committees constituted by the Board.

(i) AUDIT COMMITTEE

Composition

Sr. No.	Name of Director	Designation
1.	Mr. Vasant Gujarathi	Chairman
2.	Mr. Ajit Joshi	Member
3.	Mr. Onkar Shetye	Member

Terms of Reference

The powers, role, and terms of reference of the Audit Committee cover the areas contemplated under Regulation 18 of the SEBI Listing Regulations and Section 177 of the Act, as applicable, along with such other matters as may be referred by the Board of Directors.

The brief terms of reference, *inter alia*, includes:

(a) Oversight of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible;

(b) Recommendation for appointment, remuneration and terms of appointment of auditors;

(c) Review, with the management, of the annual financial statements and Auditor's report thereon before submission to the Board for approval, with particular reference to following:

- Matters required to be included in the Director's Responsibility Statement to be included in the Board's Report in terms of Section 134(3)(c) of the Companies Act, 2013;
- Any changes in accounting policies & practices and reasons for the same;
- Major accounting entries involving estimates based on the exercise of judgment by the management;
- Significant adjustments made in the financial statements arising out of audit findings;
- Compliance with listing and other legal requirements relating to financial statements;
- Disclosure of any related party transactions;
- Modified opinion(s), if any, in the draft audit report

(d) Review and monitoring of the auditor's independence & performance and effectiveness of audit process;

(e) Approval or any subsequent modification of related party transactions of the Company;

(f) Evaluation of Internal Financial Controls and Risk Management Systems/ Policies;

(g) Review the functioning of the Whistle-Blower Mechanism;

(h) Approve policies in relation to the implementation of the Insider Trading Code and supervise implementation of the same.

Corporate Governance Report (Contd.)

Meeting and Attendance

During the FY 2025-26, the Committee met four times on April 25, 2025, July 22, 2025, October 16, 2025 and January 19, 2026. The attendance of members of the Committee at these meetings are given below:

Date of Meeting	Mr. Vasant Gujarathi	Mr. Ajit Joshi	Mr. Onkar Shetye*	Mr. Srirang Athalye**	% Attendance at Meeting
April 25, 2025	Yes	Yes	-	Yes	100%
July 22, 2025	Yes	Yes	-	No	66.67%
October 16, 2025	Yes	Yes	No	-	66.67%
January 19, 2026	Yes	Yes	Yes	-	100%

*Appointed as a member of the Committee w.e.f. July 23, 2025.

**Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive Non-Independent Director of the Company with effect from July 31, 2025. Consequently, the Board of Directors, at its meeting held on October 16, 2025, reconstituted the Audit Committee.

The representatives of Statutory Auditors are permanent invitees to the Audit Committee meetings held quarterly, to approve financial results.

(ii) NOMINATION AND REMUNERATION COMMITTEE

Composition

Sr. No.	Name of Director	Designation
1.	Mr. Ajit Joshi	Chairman
2.	Mr. Vasant Gujarathi	Member
3.	Mr. Ashish Deora	Member

Terms of Reference

The Nomination and Remuneration Committee of the Company is constituted in line with the provisions of Regulation 19 of the SEBI Listing Regulations, 2015 read with Section 178 of the Act.

The brief terms of reference, *inter alia*, include:

(a) To formulate criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of the directors, key managerial personnel and other employees.

(b) For every appointment of an independent director, the Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such a description.

For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

(c) To formulate criteria for evaluation of performance of Independent Directors and the Board of Directors;

(d) To identify persons who are qualified to become Director or who may be appointed in senior management of the Company in accordance with the criteria laid down and recommend to the Board their appointment and removal;

(e) To ascertain whether to extend or continue the terms of appointment of the Independent Director, on basis of performance evaluation report of Independent Directors;

Corporate Governance Report (Contd.)

(f) Recommend to the board, the remuneration of the Directors, Key Managerial Personnel and other employees and in whatever form payable to senior management.

(g) Oversee familiarization programs for Directors.

(h) Undertake any other matters as the Board may decide from time to time.

Meeting and Attendance

During the FY 2025-26, the Nomination and Remuneration Committee met three times on April 24, 2025, July 22, 2025, and January 31, 2026. The attendance of members of the Committee at these meetings are given below:

Date of Meeting	Mr. Ajit Joshi	Mr. Vasant Gujarathi	Mr. Ashish Deora*	Mr. Srirang Athalye**	% Attendance at Meeting
April 24, 2025	Yes	Yes	-	Yes	100%
July 22, 2025	Yes	Yes	-	No	66.67%
January 31, 2026	Yes	Yes	No	-	66.67%

*Appointed as a member of the Committee w.e.f. July 23, 2025

**Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive Non Independent Director of the Company with effect from July 31, 2025. Consequently, the Board of Directors, at its meeting held on October 16, 2025, reconstituted the Nomination and Remuneration Committee.

During the year, the performance evaluation exercise of the Board as a whole, Board Committees, and peer evaluation of the Directors was carried out using the following internal methodology, details of which are provided in the Board of Directors' Report.

Criteria of Performance Evaluation of Independent Directors

i. Independent Directors are expected to bring in objectivity and independent view during the Board's deliberations relating to the Company's strategy, performance and risk management and ensure the highest standards of financial probity and corporate governance.

ii. Independent Directors are also expected to commit and allocate sufficient time to meet the expectations of their role, to the satisfaction of the Board.

iii. Conflict of Interest: The Independent Directors shall not involve themselves in situations which directly or indirectly may conflict with the interests of the Company. It is accepted and acknowledged that they may have business interests, other than those of the Company. As a precondition to their appointment as Independent Directors, they are required to declare their directorships and interest to the Board, in writing in the prescribed format, at the time of their appointment.

iv. The performance evaluation criteria for Independent Directors are determined by the NRC. An indicative list of factors on which the evaluation was carried out includes participation and contribution by the Director, commitment, effective deployment of knowledge and expertise, integrity and maintenance of confidentiality, and independence of behaviour and judgement.

(iii) INVESTORS' GRIEVANCES AND STAKEHOLDERS' RELATIONSHIP COMMITTEE

Composition

Sr. No.	Name of Director	Designation
1.	Mr. Ramashrya Yadav	Chairman
2.	Mr. Ajit Joshi	Member
3.	Mr. Onkar Shetye	Member

Terms of Reference

The Investors' Grievances and Stakeholders' Relationship Committee of the Company is constituted in line with the provisions of Regulation 20 of the SEBI Listing Regulations, 2015 read with Section 178 of the Act.

Corporate Governance Report (Contd.)

The Investors' Grievances and Stakeholders' Relationship Committee is responsible for the satisfactory redressal of investor complaints and recommends measures for overall improvement in the quality of investor services.

The brief terms of reference, *inter alia*, include:

a) Review and resolve the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.

b) Review measures taken for effective exercise of voting rights by shareholders.

c) Review the adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.

d) Review the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely payment of dividend/dispatch of annual reports/statutory notices to the shareholders of the Company.

Meeting and Attendance

During the FY 2025-26, the Investors' Grievances and Stakeholders Relationship Committee met once. The attendance of members of the Committee at the meeting is provided below:

Date of Meeting	Mr. Ramashrya Yadav	Mr. Ajit Joshi	Mr. Onkar Shetye	% Attendance at Meeting
April 24, 2025	Yes	Yes	Yes	100%

The Company has designated the e-mail ID, investors@aurumproptech.in, for the redressal of shareholders' related grievances exclusively for the purpose of registering service requests by members/stakeholders. The Company has also displayed the said e-mail ID and other relevant details prominently for investors/shareholders' awareness under the Investors section on the website at https://www.aurumproptech.in/investor/investor-faqs.

Nature of Complaints and Redressal Status:

Investor Complaint	No. of complaints including through SEBI SCORES platform
Complaints pending at the beginning of FY 2025-26	0
Number of Complaints received during FY 2025-26	5
Number of Complaints redressed during FY 2025-26	5
Complaints pending at the end of the FY 2025-26	0

All requests were resolved to the satisfaction of shareholders.

(iv) CORPORATE SOCIAL RESPONSIBILITY COMMITTEE (CSR COMMITTEE)

Composition

Sr. No.	Name of Director	Designation
1.	Mr. Vasant Gujarathi	Chairman
2.	Dr. Padma Deosthali	Member
3.	Mr. Ramashrya Yadav	Member

Corporate Governance Report (Contd.)

Terms of Reference

The Board has constituted the CSR Committee as per the requirement of the Companies Act, 2013 along with applicable rules.

The terms of reference, *inter alia*, include:

a) Formulation and recommendation to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013.

b) To identify the areas of CSR activities and recommend the amount of expenditure to be incurred on such activities.

c) To coordinate with such other agency for transparent monitoring mechanisms, implementing programs and executing initiatives as per CSR policy and shall review the performance of such other agency periodically.

d) To report regularly to the Board.

Meeting and Attendance

During the FY 2025-26, the Corporate Social Responsibility Committee met once. The attendance of members of the Committee at the meeting is provided below:

Date of Meeting	Mr. Vasant Gujarathi	Dr. Padma Deosthali	Mr. Ramashrya Yadav	Mr. Srirang Athalye*	% Attendance at Meeting
April 24, 2025	Yes	No	Yes	Yes	75%

*Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive – Non-Independent Director of the Company with effect from July 31, 2025. Consequently, the Board of Directors, at its meeting held on October 16, 2025, reconstituted the Corporate Social Responsibility Committee.

(v) EXECUTIVE INVESTMENT COMMITTEE

Composition

Sr. No.	Name of Director	Designation
1.	Mr. Ajit Joshi	Chairman
2.	Mr. Ramashrya Yadav	Member
3.	Mr. Onkar Shetye	Member
4.	Mr. Kunal Karan	Member

Terms of Reference

The Executive Investment Committee is formed to exercise such powers as specified in clauses (d) to (f) of sub-section (2) of Section 179 of the Companies Act, 2013. The Committee reports and notes the matters approved/ transacted on a quarterly basis or at the subsequent Board meeting, whichever is earlier.

The brief terms of reference, *inter alia*, include:

1. To approve the opening / operation / closing of bank accounts and authorization to persons to operate the same.
2. To approve revisions to authorized signatories of the Company;
3. To approve the issuance of letters of authority / powers of attorney on behalf of the Company;
4. To take decisions on other administrative matters;
5. To review proposals related to acquisitions, divestments and business restructuring proposals;
6. To delegate any one or more of its powers as the Executive Investment Committee may deem fit;

Corporate Governance Report (Contd.)

Meeting and Attendance

During the FY 2025-26, the met twice on November 19, 2025 and January 29, 2026. The attendance of members of the Committee at the meeting is provided below:

Date of Meeting	Mr. Ajit Joshi	Mr. Ramashrya Yadav	Mr. Onkar Shetye	Mr. Kunal Karan	% Attendance at Meeting
November 19, 2025	Yes	Yes	Yes	Yes	100%
January 29, 2026	Yes	Yes	Yes	Yes	100%

*Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive – Non Independent Director of the Company with effect from July 31, 2025. Consequently, the Board of Directors, at its meeting held on October 16, 2025, reconstituted the Executive Investment Committee.

(vi) RISK MANAGEMENT COMMITTEE

Composition

Sr. No.	Name of Director	Designation
1.	Mr. Ajit Joshi	Chairman
2.	Mr. Vasant Gujarathi	Member
3.	Mr. Onkar Shetye	Member

Terms of Reference

The Board has voluntarily constituted a Risk Management Committee ("RMC") in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The brief terms of reference, *inter alia*, include:

(1) To formulate a detailed risk management policy which shall include:

(a) A framework for identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk as may be determined by the Committee.

(b) Measures for risk mitigation including systems and processes for internal control of identified risks.

(c) Business continuity plan.

(2) To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;

(3) To monitor and oversee implementation of the risk management policy, including evaluating the adequacy of risk management systems;

(4) To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity;

(5) To keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken;

Meeting and Attendance

The Committee was constituted on January 19, 2026 and the first meeting of Risk Management Committee was held on April 22, 2026.

C. COMMITTEE MINUTES

Minutes of all the Committees of the Board are prepared by the Secretary of the Committee, approved by the Chairman of the meeting, entered in their respective Minute Books within the stipulated time frame, circulated to the Board in the agenda for the succeeding meeting, and adopted and taken on record.

Corporate Governance Report (Contd.)

D. SENIOR MANAGEMENT:

Particulars of senior management including the changes therein since the close of the previous financial year:

Sr no.	Name	Designation	Function	Date of appointment	Date of cessation
1	Kunal Karan	Chief Financial Officer	Finance	June 01, 2015	-
2	Sonia Jain	Company Secretary	Legal and Compliance	June 01, 2022	April 30, 2026
3	Sonia Jain	Compliance Officer		February 17, 2023	
4	Himanshu Thosar	Chief Digital Officer	IT Infrastructure	April 17, 2023	-
5	Shrikant Jagtap	Deputy- Chief Financial Officer	Finance	July 23, 2025	-

E. REMUNERATION PAID TO DIRECTORS DURING THE FINANCIAL YEAR ENDED MARCH 31, 2026

i. During the year, there was no pecuniary relationship or transaction between the Company and any of its Non-Executive Director/ Independent Directors apart from sitting fees for attending meetings of the Board and Committees.

ii. **Criteria for making payment to Non-Executive / Independent Directors**

All the Non-Executive/ Independent Directors are Independent of management and free from any business or other relationship that could materially influence their judgment. All the independent directors satisfy the criteria of independence as defined under Regulation 16 (1) (b) of SEBI Listing Regulations.

The criteria for making payment to Non-Executive/ Independent Directors is available on the website of the Company at the web link https://www.aurumproptech.in/investor/policies.

Non-Executive/ Independent Directors were only paid sitting fees for attending Board and Board Committee meetings for the FY 2025-26. None of the Non-Executive Independent Director's hold any share in the Company.

The sitting fees [Remuneration] paid to the Non-Executive/Independent Directors during the FY 2025-26 are as below:

Sr. No.	Name	Category	Sitting Fees (in lakhs)	Stock Options exercised (ESOP)
1.	Vasant Gujarathi	Independent Director	7.75	NIL
2.	Ajit Joshi	Independent Director	7.00	NIL
3.	Padma Deosthali	Independent Director	3.00	NIL
4.	Ramashrya Yadav	Non-Executive Director	2.75	NIL
5.	Ashish Deora*	Non-Executive Director	3.00	NIL
6.	Srirang Athalye**	Non-Executive Director	3.00	NIL

*Mr. Ashish Deora (DIN: 00409254) was appointed as the Non-Executive – Non-Independent Director of the Company with effect from April 30, 2025.

**Mr. Srirang Athalye (DIN: 02546964) ceased to be the Non-Executive – Non-Independent Director of the Company with effect from July 31, 2025.

Corporate Governance Report (Contd.)

iii. **Remuneration paid to Executive Directors**

The appointment and remuneration of all the Executive Director of the Company is governed by the recommendation of the Nomination and Remuneration Committee; Resolutions passed by the Board of Directors and Shareholders of the Company.

The remuneration package of the Executive Directors comprises salary, perquisites allowances and Performance linked incentives and other Retirement Benefit Funds as approved by the shareholders at the General Meetings. Annual increments are linked to performance and are decided by the Nomination and Remuneration Committee and recommended to the Board for approval thereof.

The remuneration policy is directed towards rewarding performance, based on review of achievements. Nomination and Remuneration Policy is displayed on the Company's website at https://aurumproptech.in/investor/policies/.

The remuneration paid to the Executive Director during FY 2025-26 is as below:

(Amount in lakhs.)

Name of the Director	Salary	Gratuity	Performance linked incentives	Performance criteria	Notice Period/service contracts	Stock Options
Onkar Shetye	58.60	As per Rules of the Company	11.16	Performance criteria are based on the performance of the Director and as may decided by the Board from time to time.	Three months	20,88,552

F. GOVERNANCE TO SHAREHOLDERS

1. AGM held during last three years

FY	Details of date, day, time and venue of AGM	Summary of Special Resolution(s) passed
2024-2025	Date: September 23, 2025 Day: Tuesday, Time: 02:00 P.M. Venue: Through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM")	Approval for proposed sale of buildings/assets of the Company.

Corporate Governance Report (Contd.)

FY	Details of date, day, time and venue of AGM	Summary of Special Resolution(s) passed
2023-2024	Date: September 26, 2024 Day: Thursday, Time: 02:00 P.M. Venue: Through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM")	i. Re-appointment of Mr. Vasant Gujarathi (DIN: 06863505) as an Independent Director of the Company. ii. To approve the variation in estimated amount of objects of rights issue proceeds. iii. Approve the borrowing limits in excess of the Paid-up Share Capital, Free Reserves and Securities Premium of the Company pursuant to 180(1)(c) of the Companies Act, 013. iv. Approval in respect to waiver of excess managerial remuneration of Mr. Onkar Shetye (DIN: 06372831), Executive Whole Time Director and waiver of excess remuneration of Mr. Srirang Athalye (DIN: 02546964), pursuant to exercise of stock options. v. To approve revision of remuneration to Executive and Non-Executive Directors of the Company by way of exercise of stock options.
2022-2023	Date: September 28, 2023 Day: Thursday, Time: 02:00 P.M. Venue: Through Video Conferencing ("VC")/ Other Audio Visual Means ("OAVM")	Approve the variation in the estimated amount of objects of rights issue proceeds.

2. Postal Ballot:

During FY 2025-26, members of the Company approved the following resolutions by requisite majority, through postal ballot:

Date of Postal Ballot Notice	Resolutions passed through postal ballot	Votesin favour/ against the resolution (% of total number of valid votes)	Approval Date	Date of Scrutinizer Report
April 25, 2025	Raising of funds by way of issue of securities including but not limited to Equity Shares and/or any other securities convertible into or exchangeable with Equity Shares and / or Non-Convertible Debentures with or without warrants through Rights Issue/ Further Public Offer/ Qualified Institutions Placement (QIP) / Preferential Issue or through any other permissible mode or a combination thereof, as may be permitted under applicable laws, subject to approval of the members of the Company, if required and other appropriate approvals for a limit not exceeding to ₹ 600 crore (Rupees Six Hundred Crore Only).	Votes in favour: 99.99% Votes against: 0.01%	June 10, 2025	June 10, 2025
	To approve capital raising by way of issuance of equity shares and/or equity linked securities by way of Qualified Institutions Placement	Votes in favour: 99.99% Votes against: 0.01%		
	To approve the variation in the Objects of the rights issue.	Votes in favour: 99.97% Votes against: 0.03%		

Corporate Governance Report (Contd.)

a. Procedure For Postal ballot:

The postal ballot was carried out as per the provisions of Sections 108 and 110 and other applicable provisions of the Act, read with the Rules framed thereunder and applicable circulars issued by the Ministry of Corporate Affairs from time to time.

Mr. Aineshkumar Jethwa (C.P No.: 19650), Company Secretary in Practice, was appointed as Scrutinizer for conducting the postal ballot/ e-voting in a fair and transparent manner. Voting results are available on the website of the Stock Exchanges and the Company.

b. Details of special resolution proposed to be conducted through postal ballot:

There is no immediate proposal for passing any resolution through postal ballot. However, if required, the same shall be passed in compliance with the provisions of Companies Act, 2013 and Listing Regulations or any other applicable laws.

vi. COMMUNICATION WITH THE SHAREHOLDERS

a) Financial Results

The Company's quarterly/half-yearly/annual financial results are sent to the Stock Exchanges and published in Financial Express (English) or Freepress Journal (English) and Loksatta (Marathi) or Nav Shakti (Marathi). They are also available on the website of the Company.

b) Newspapers Publications and Presentations

Official news publication and official media releases are generally sent to Stock Exchanges and hosted on the Company's website. Financial results and statutory notices are published in Financial Express (English), Free Press Journal (English), Mumbai Lakshadeep (Marathi), Navshakti (Marathi) and Loksatta (Marathi).

c) Any website, where displayed

The Company's website has a separate section where the shareholders' information is available. The financial results are also displayed on the Company's website at https://aurumproptech.in/investor/financial-information/quarterly-earnings/.

Annual reports of the Company are also available on the website in a user-friendly and downloadable form. Other information relating to quarterly shareholding pattern, quarterly corporate governance report are available on the Company's website at the web link https://www.aurumproptech.in/investor/cg-report.

d) Whether it also displays official news releases

Official news releases are displayed on the Company's website: https://aurumproptech.in/investor/news-press-releases/.

e) Earning conference calls and presentations to Institutional Investors / Analysts

During the FY 2025-26, audio recordings and transcript of the meetings available on the Company's website at https://aurumproptech.in/investor/financial-information/quarterly-earnings/. No unpublished price sensitive information is discussed in the meetings with institutional investors and financial analysts.

f) Annual Report

Annual Report containing, *inter alia*, Audited Annual Accounts, Consolidated Financial Statements Director's Report, Auditor's Report and other important information is circulated to members and others entitled thereto. The Management Discussion and Analysis Reports forms part of the Annual Reports and is displayed on the Company's website at https://aurumproptech.in/investor/financial-information/annual-reports.

g) SEBI Complaints Redress System (SCORES)

Investor complaints are processed at Securities and Exchange Board of India ("SEBI") in a centralized web-based complaints redressal system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports by the companies and online viewing by investors of actions taken on the complaints and their current status.

h) Online Dispute Resolution

SEBI, vide its Circular dated July 31, 2023, has introduced a framework for resolution of investor grievances through the Online Dispute Resolution

Corporate Governance Report (Contd.)

("ODR") mechanism available on a common ODR portal.

In the event that a grievance is not satisfactorily resolved by the Registrar and Transfer Agent, KFin Technologies Limited, members may escalate the matter through:

(i) the SCORES portal, in accordance with the applicable SCORES guidelines issued by SEBI; and

(ii) if dissatisfied with the outcome thereof, initiate dispute resolution through the ODR Portal at https://smartodr.in/login.

vii. GENERAL SHAREHOLDERS' INFORMATION

a. THIRTEENTH AGM

Thirteenth AGM of the Company for the FY 2025-26 is scheduled to be held on September 18, 2026 at 02:00 P. M. through Video Conferencing (VC)/ Other Audio Visual Means (OAVM) mode.

b. Financial Year (FY)

The Company follows April-March as the FY.

c. Dividend

During the year no dividend was declared by the Company.

d. Listing on Stock Exchanges

Shares	Name of the Stock Exchange	Address
Equity shares ISIN: INE898S01029	BSE Limited Scrip Code: 539289 and 890168	Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001
	National Stock Exchange of India Limited Trading Symbol: AURUM and AURUMPP1	Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

e. Listing Fees payment:

The Annual Listing fees for the FY 2026-27 has been paid to the BSE Limited and National Stock Exchange of India Limited.

f. Payment of Depository Fees

Annual Custody / Issuer fee is being paid by the Company within the due date based on invoices received from the Depositories.

g. Registrar & Share Transfer Agent (RTA) and Contact details

Kfin Technologies Limited KFIN Technologies Limited 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pada, Kurla (West), Mumbai - 400070	Telephone: +91 40 6716 1633 Toll Free no.: 1800-345-4001 Fax: +91 40 342 0814 E-mail: einward.ris@kfintech.com Website: www.kfintech.com

h. Share Transfer System

With effect from April 01, 2019, SEBI has barred physical transfer (except cases of transmission or transposition) of shares of listed companies and mandated transfer of securities only in the dematerialized form. However, investors are not barred from holding shares in physical form.

Transfer of equity shares in electronic form are affected through the depositories with no involvement of the Company.

We request shareholders whose shares are in physical mode to dematerialize their shares and update their bank accounts and email IDs with the respective depository participants to enable us to provide better service.

Corporate Governance Report (Contd.)

Share transfer and related operations for the Company is conducted by M/s Kfin Technologies Ltd. Share transfer is normally affected within maximum period of 30 days from the date of receipt, subject to the documents being valid and complete in all respects.

Shareholding as on March 31, 2026

i. Distribution of Shareholding as on March 31, 2026

AURUM PROPTECH LIMITED					
Distribution of Shareholding as on March 31, 2026 (TOTAL)					
Sr. No	**Category (Shares)**	**No.of Holders**	**% To Holders**	**No.of Shares**	**% To Equity**
1	1 - 500	51,934	92.11	33,53,834	4.38
2	501 - 1,000	1,984	3.52	15,35,190	2.00
3	1,001 - 2,000	1,076	1.91	15,86,456	2.07
4	2,001 - 3,000	413	0.73	10,31,391	1.35
5	3,001 - 4,000	203	0.36	7,08,652	0.92
6	4,001 - 5,000	146	0.26	6,75,848	0.88
7	5,001 - 10,000	275	0.49	20,43,816	2.67
8	10,001 and above	350	0.62	6,57,23,340	85.74
	TOTAL:	**56,381**	**100.00**	**7,66,58,527**	**100.00**

j. Dematerialization of Shares

As on March 31, 2026, 99.83% of our shares were held in dematerialized form and the rest in physical form. Shares held in demat and physical mode (folio-based) are as follows:

Date	Status of shares - Physical versus Demat Mode				
	Physical	%	Demat	%	Total
March 31, 2026	1,26,600	0.17	7,65,31,927	99.83	7,66,58,527
March 31, 2025	1,33,401	0.18	7,20,84,588	99.81	7,22,17,989

k. Summary of Shareholding Pattern as on March 31, 2026:

Sr. No.	Description	As on March 31, 2026	
		No. of Shares	% Equity
I	**Promoter Shareholding**		
	Indian Promoters	3,63,42,455	47.41%
	Non-Resident/ Foreign Promoters	0	-
	Total (I)	**3,63,42,455**	**47.41%**
II	**Institutional Shareholding**		
	Mutual Funds	1,600	0.00%
	NBFCs registered with RBI	350	0.00%
	Foreign Portfolio Investors & Foreign Institutional Investor	99,904	0.13%
	Banks	475	0.00%
	Total (II)	**1,02,329**	**0.13%**
III	**Public Shareholding (excluding above categories)**	**4,02,13,743**	**52.46%**
	Grand Total (I+II+III)	**7,66,58,527**	**100.00%**

Corporate Governance Report (Contd.)

l. **Outstanding GDRs/ADRs/Warrants or any convertible instruments:**

There are no outstanding GDRs/ ADRs/ Warrants except stock options granted to the employees of the Company and its subsidiaries. Outstanding stock options after vesting, when exercised, shall increase the paid-up equity share capital of the Company to that extent.

m. **Commodity price risk or foreign exchange risk & hedging activity:**

The Company is not exposed to foreign exchange risk and the Company does not have any exposure hedged through commodity derivatives.

The Company does not deal in commodities and hence the disclosure is not required to be given for commodity hedging activities.

n. **Off-shore Development Centers:**

The Company does not have any offshore development centers.

o. **Address for correspondence by shareholders/ investors:**

Company	Registrar & Share Transfer Agent
*Ms. Pranali Desale Company Secretary & Compliance Officer Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai – 400 710, India Phone: +91 2 6911 1800 | https://aurumproptech.in/ E-mail ID: investors@aurumproptech.in	Kfin Technologies Limited (Unit: Aurum PropTech Limited) 301, The Centrium, 3rd Floor, 57, Lal Bahadur Shastri Road, Nav Pada, Kurla (West), Mumbai - 400070 E-mail ID: einward.ris@kfintech.com Website: www.kfintech.com

*Ms. Pranali Desale was appointed as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from May 01, 2026.

p. **Credit Rating obtained during the FY 2025-26 under review**

The Company did not obtain any Credit Rating during the year.

viii. OTHER DISCLOSURES

Disclosure of Related Party Transactions

During the financial year 2025-26, all RPTs entered by the Company were in the ordinary course of business and in respect of transactions with related parties under Section (76) of the Act, are at arm's length basis and were approved by the members of the Audit Committee including Independent Directors.

The Company has formulated a policy on the materiality of related party transactions and also on dealing related party transactions. This policy is available on the website of the Company at the web link https://aurumproptech.in/investor/policies/.

Details of the related party transactions entered into by the Company are disclosed in the notes forming part of the financial statements and in the Integrated Filing (Financial) submitted to the Stock Exchanges for each half-year of the financial year 2025-26. All related party transactions were executed with prior approval/ratification of the Audit Committee.

Details of non-Compliance by the Company, penalties, strictures imposed on the listed entity by the Stock Exchange(s) or SEBI or any statutory authority

The Company has complied with all requirements specified under the SEBI Listing Regulations as well as other Regulations and guidelines of SEBI. No penalties or strictures imposed on the listed entity by the Stock Exchange(s) or SEBI or any statutory authority, on any matter related to capital markets, during last three years.

Details of compliance with mandatory requirements and adoption of non-mandatory requirement of SEBI Listing Regulations

The Company has disclosed and complied with all mandatory requirements under the SEBI Listing Regulations. The details of these compliances have been given in the relevant sections of this report.

Corporate Governance Report (Contd.)

Among non-mandatory requirements of the SEBI Listing Regulations, the Company has complied with the following:

The Board - Chairman's Office and tenure of Independent Directors: As on March 31, 2026, the Company does not have identified Chairman hence this clause is not applicable.

Shareholders' Rights: Quarterly/ half-yearly financial Results along with the press release and key highlights are made available on the website of the Company at the web link https://aurumproptech.in/investor/financial-information/quarterly-earnings/.

Unmodified Opinion in audit report: The Auditors of the Company have issued Audit Reports with unmodified opinion on the standalone and consolidated financial statements for the year ended March 31, 2026.

Reporting of Internal Auditor: The Internal Auditor reports directly to the Audit Committee, attends the Audit Committee meetings and interacts directly with the Audit Committee.

Risk Management Committee: The Company has voluntarily constituted the risk management committee on January 19, 2026.

Policy for Determining Material Subsidiaries

In terms of Regulation 16 (1) (c) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has a policy on Material Subsidiary and same is placed on the website of the Company at https://www.aurumproptech.in/investor/policies.

Policy on dealing with Related Party Transactions

The Policy on dealing with Related Party Transactions is available on the Company's website at https://www.aurumproptech.in/investor/policies.

There was no suspension of trading in the Securities of the Company during the year under review

The Company decided to make Second and final call along with pending first call on 4,29,22,533 due to this reason trading under (ISIN IN9898S01027) has been suspended w.e.f March 04, 2025.

Details of utilization of funds raised through preferential allotment or qualified institutional placement

During the financial year ended March 31, 2026, the Company acquired PropTiger Marketing Services Private Limited by way of a preferential allotment of 42,42,537 (Forty-Two Lakhs Forty-Two Thousand Five Hundred and Thirty-Seven) fully paid-up equity shares of the Company, having a face value of INR 5/- (Indian Rupees Five only) each, at an issue price of INR 203.77/- per equity share (including a premium of INR 198.77/- per equity share), aggregating to a total consideration, other than cash, of up to INR 86,45,00,000/- (Indian Rupees Eighty-Six Crore Forty-Five Lakhs only).

The aforesaid transaction was duly approved by the shareholders of the Company at the Extraordinary General Meeting held on August 21, 2025.

Certificate from Company Secretary in Practice

M/s. Ainesh Jethwa, Company Secretary in Practice, has issued a certificate as required under the SEBI Listing Regulations, confirming that none of the Directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as director of companies by the SEBI/ Ministry of Corporate Affairs or any other statutory authority. The certificate is enclosed with this section as **Annexure A**.

Recommendations of Committees of the Board

There were no instances during the FY 2025-26, wherein the Board had not accepted recommendations made by any committee of the Board.

Total fees for all services paid by the Company and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part.

Total fees of ₹ INR. 96.91 lakhs for FY 2025-26, for all services, was paid by the Company, on a consolidated basis, to the statutory auditor.

Corporate Governance Report (Contd.)

Disclosure in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Aurum PropTech Limited follows a strict zero tolerance towards sexual harassment at workplace and has adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder, for prevention and redressal of complaints of sexual harassment at workplace.

i. Number of complaints filed during the FY 2025-26 – Nil

ii. Number of complaints disposed of during the FY 2025-26 – Nil

iii. Number of complaints pending as on end of the FY 2025-26 – Nil

Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/ companies in which directors are interested

Details of loans and advances to any firm/Company in which directors are interested are given in Notes to the standalone Financial Statement.

Details of material subsidiaries of the listed entity incorporated, including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries:

Sr. No.	Name of the Material Subsidiary	Date & Place of Incorporation	Name of the Statutory Auditor	Date of appointment of Statutory Auditor
1.	Helloworld Technologies India Private Limited	March 06, 2019 Bangalore	M S K A & Associates	September 27, 2023
2.	Nestaway Technologies Private Limited	December 30, 2014 Bangalore	Kirtane & Pandit LLP	June 03, 2025
3.	Aurum Analytica Private Limited	December 16, 2011 Noida	M S K A & Associates	September 27, 2023
4.	K2V2 Technologies Private Limited	March 25, 2019 Pune	Kirtane & Pandit LLP	December 31, 2020

Disclosure of Non-Compliance with Corporate Governance Requirement

There is no non-compliance of any requirement of Corporate Governance Report of sub-para (2) to (10) of the Part C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Directors & Officer Insurance

In line with the requirements of Regulation 24(10) of the SEBI Listing Regulations, the Company has taken Directors and Officers Liability Insurance policy (D&O) for all its Directors and Members of the Senior Management for such quantum and for such risks as determined by the Board.

Compliances with Corporate Governance disclosure requirements as specified in the SEBI Listing Regulations

The Company complies with all mandatory requirements as per Regulations 17 to 27 and Regulation 46(2) of the SEBI Listing Regulations. There were no instances of non-compliance on any matter related to the capital markets.

Disclosures of the Compliance with Corporate Governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of Sub-regulation (2) of Regulation 46 are as follows:

Regulation	Particulars of Regulations	Compliance Status (Yes/No)
17	Board of Directors	Yes
17 A	Maximum number of directorships	Yes
18	Audit Committee	Yes

Corporate Governance Report (Contd.)

Regulation	Particulars of Regulations	Compliance Status (Yes/No)
19	Nomination and Remuneration Committee	Yes
20	Stakeholders Relationship Committee	Yes
21	Risk Management Committee	Yes
22	Vigil mechanism	Yes
23	Related Party Transactions	Yes
24	Corporate Governance requirements with respect to subsidiary of listed entity	Yes
24A	Secretarial Audit & Secretarial Compliance Report	Yes
25	Obligations with respect to Independent Directors	Yes
26	Obligation with respect to employees including Senior Management, Key Managerial Persons, Directors and Promoters	Yes
27	Other Corporate Governance requirements	Yes
46 (2) (b) to (i)	Website (Updation)	Yes

Managing Director & Chief Financial Officer (CFO) Compliance Certificate

Pursuant to Regulation 17(8) of the SEBI Listing Regulations, Managing Director and CFO is required to issue Compliance Certificate certifying that the financial statements do not contain any untrue statement and these statements represent a true and fair view of the Company's affairs. As the Company does not have a Managing Director, this certificate is issued by Executive Director & Chief Financial Officer (CFO) of the Company.

The said certificate is annexed and forms part of the Annual Report as **Annexure C**.

AUDITOR'S CERTIFICATE ON CORPORATE GOVERNANCE

The Company has obtained a certificate from the Secretarial Auditor confirming compliance with the provisions relating to Corporate Governance as stipulated under Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The certificate, annexed to the Report on Corporate Governance as **Annexure B**, will be filed with the stock exchanges along with the Annual Report for FY 2025-26.

TRANSFER OF UNPAID / UNCLAIMED AMOUNTS AND SHARES TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the provisions of Section 124(5) of the Companies Act, 2013 read with the rules framed thereunder, the dividend lying in the Unpaid Dividend Account which remains unpaid or unclaimed for a period of seven consecutive years along with underlying shares are transferred by the Company to Investor Education and Protection Fund (IEPF).

The Company has transferred an amount of ₹ 2,49,496 and 61,055 equity shares pertaining to FY 2017-18 to the IEPF, as the dividend on such shares remained unclaimed or unpaid by the respective shareholders for seven consecutive years.

The Company has uploaded on its website, the details of unpaid and unclaimed amounts lying with the Company as on March 31, 2026.

The voting rights on the shares transferred to IEPF Authority shall remain frozen till the rightful owner claims the shares.

Corporate Governance Report (Contd.)

Details of date of declaration and due date for transfer to IEPF:

Financial Year	Declaration Date	Last Date for claiming Unpaid Dividend
2019-2020 (Interim Dividend)	March 16, 2020	March 16, 2027
2020-2021 Interim Dividend)	December 15, 2020	December 15, 2027

Disclosures with respect to demat suspense account/ unclaimed suspense account

Regulation 39(4) of the Listing Regulations read with Schedule VI provides for the manner of dealing with unclaimed shares. As per the provisions, the Company is required to dematerialize such shares which have been returned as undelivered by postal authorities and hold the same in Unclaimed Suspense Account with a Depository.

Disclosure pursuant to the unclaimed shares as on March 31, 2026 is given below:

Particulars	Aggregate number of Shareholders	Outstanding shares
Aggregate number of shareholders and the outstanding shares in the Unclaimed Suspense Account at the beginning of the year i.e. April 01, 2025.	Nil	Nil
Number of Shareholders who approached the Company for transfer of shares from the Unclaimed Suspense Account during the year.	Nil	Nil
Number of Shareholders to whom shares were transferred from the Unclaimed Suspense Account during the year.	Nil	Nil
Aggregate number of shareholders and the outstanding shares in the Unclaimed Suspense Account at the end of the year i.e. March 31, 2026.	Nil	Nil

Reconciliation of Share Capital Audit

The 'Reconciliation of Share Capital Audit' was undertaken on a quarterly basis and the audit covers the reconciliation of the total admitted capital with NSDL and CDSL and the total issued and listed capital.

The audit has also confirmed that the aggregate of the total issued/ paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

Accounting treatment in preparation of Financial Statements

Indian Accounting Standards (IND-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Amendment Rules, 2016, have been followed in preparation of the financial statements of the Company in all material aspect.

Internal Controls

The Company has a formal system of internal control testing which examines both the design effectiveness and operational effectiveness to ensure reliability of financial and operational information and all statutory/ regulatory compliances.

Information for shareholders on the internet

The Company actively communicates its strategy and the developments of its business to the financial markets. The Press release, Analysts' conference calls as well as the presentations at analysts meetings are organized by Chorus Call Conferencing Services (I) Pvt. Ltd. Decisions in such meetings are always limited to information that is already in the public domain. Please access the homepage at https://www.aurumproptech.in/ and register yourself for regular updates.

Corporate Governance Report (Contd.)

Management Discussion and Analysis

As required by the SEBI Listing Regulations, the Management Discussion and Analysis is provided separately in the Annual Report.

Agreements relating to the Company

There are no agreements with any party which impact the management or control of the Company or impose any restriction or create any liability upon the Company.

Declaration by Executive Director

I, Onkar Shetye, Executive Whole-Time Director of Aurum PropTech Limited hereby confirm pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that:

The Board of Directors of Aurum PropTech Limited has laid down a code of conduct for all the Board Members and Senior Management Personnel of the Company. The said code of conduct has also been posted on Company's website https://aurumproptech.in/investor/policies/.

All the Board members and senior management personnel have affirmed their compliance with the said code of conduct for the year ended on March 31, 2026.

Yours faithfully,

Onkar Shetye
Executive Whole-Time Director

Date: July 20, 2026
Place: Navi Mumbai

Annexure A

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C Clause (10)(i) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 015)

To,

The Members,

Aurum PropTech Limited

Aurum Q1, Aurum Q Parc, Thane Belapur Road,

Navi Mumbai 400710

We have examined the relevant registers, records, forms, returns and disclosure received from the Directors of **AURUM PROPTECH LIMITED** (CIN L72300MH2013PLC244874) having registered office at Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai 400710 (hereinafter referred to as 'the Company') produced before us by the Company for the purpose of issuing this certificate in accordance with Regulation 34(3) read with Schedule V Para C sub Clause (10)(i) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

In our opinion and to the best of our knowledge and according to the verifications including Directors Identification Number (DIN) status from the portal of Ministry of Corporate Affairs at www.mca.gov.in, as considered necessary and explanation furnished to us by the Company and its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities Exchange Board of India, Ministry of Corporate Affairs or such other statutory Authority.

Sr. No.	Name of the Director	DIN	Date of appointment in the Company
1.	Vasant Vitthaldas Gujarathi	06863505	03/03/2020
2.	Ajit Ravindra Joshi	08108620	23/07/2021
3.	Padma Samir Deosthali	09250994	23/07/2021
4.	Ramashrya Ramjag Yadav	00145051	23/07/2021
5.	Ashish Deora	00409254	30/04/2025
6.	Onkar Sunil Shetye	06372831	04/05/2021

Ensuring the eligibility for the appointment or continuity of every Director on the Board of the above-referred Company is the responsibility of the management of the Company. Our responsibility is to express an opinion as stated above based on our verification. This certificate is neither an assurance as to the future viability of the Company or the effectiveness with which the management has conducted the affairs of the Company.

For **Ainesh Jethwa & Associates**

Practicing Company Secretaries

Peer Review Certificate No.

Ainesh Jethwa

Proprietor

M No. ACS 27990 l COP 19650

UDIN: A027990H000865299

Place: Mumbai

Date: July 20, 2026

Annexure B

CERTIFICATE FROM PRACTICING COMPANY SECRETARY ON COMPLIANCE WITH THE CONDITIONS OF CORPORATE GOVERNANCE UNDER SCHEDULE V OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATION, 2015

I have examined the compliance of conditions of Corporate Governance by **Aurum PropTech Limited**, for the Financial Year ended March 31, 2026, as stipulated under Chapter IV, Regulations 17 to 27, in clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Compliance with the conditions of Corporate Governance is the responsibility of the Management, our examination was limited to the procedure and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance.

It is neither an audit nor an expression of the opinion on the financial statements of the Company. In my opinion, and to the best of my information and according to the explanations given to me, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in the provisions of Chapter IV of SEBI Listing Regulations except in the following instances / matters:

i. There was noncompliance with reference to the composition of the Board of Directors for the quarter ended 30th September 2025 pursuant to the Regulation 17(1) of the SEBI Listing Regulations;

I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For **Ainesh Jethwa & Associates**

Practicing Company Secretaries

Peer Review Certificate No. 1727/2022

Ainesh Jethwa

Proprietor

M No. ACS 27990 l COP 19650

UDIN: A027990H000865222

Place: Mumbai

Date: July 20, 2026

Annexure C

COMPLIANCE CERTIFICATE BY EXECUTIVE DIRECTOR AND CHIEF FINANCIAL OFFICER

[Pursuant to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015]

We, the undersigned, in our respective capacities as Executive Director and Chief Financial Officer of Aurum PropTech Limited, ("the Company") to the best of our knowledge and belief, certify that:

1) We have reviewed Financial Statements and Cash Flow Statements for the financial year ended March 31, 2026 and that to the best of our knowledge, information and belief, we state that:

    a) these statements do not contain any material untrue statement or omit any material fact or contain statements that might be misleading;

    b) these statements together present, a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

2) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violates of the Company's code of conduct.

3) We are responsible for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the Auditors and the Audit Committee, deficiency in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

4) We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and the Audit Committee:

    a) Significant changes, if any, in internal controls over financial reporting during the year;

    b) Significant changes, if any, in the accounting policies during the year and that the same has been disclosed in the notes to the financial statements; and

    c) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Yours faithfully,

Onkar Shetye
Executive Whole-Time Director

Kunal Karan
Chief Financial Officer

Date: August 14, 2026
Place: Navi Mumbai

Notice of Thirteenth Annual General Meeting

NOTICE is hereby given that the 13th Annual General Meeting ("AGM") of the members of Aurum PropTech Limited is scheduled to be held on Friday, September 18, 2026 at 2:00 P.M. through Video Conferencing ("VC")/Other Audio Visual Means ("OAVM"), to transact the following business:

ORDINARY BUSINESS

1. Adoption of Audited Financial Statements of the Company

To consider and adopt (a) the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolution:**

a. "**RESOLVED THAT** the audited standalone financial statements of the Company for the financial year ended on March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

b. "**RESOLVED THAT** the audited consolidated financial statements of the Company for the financial year ended on March 31, 2026, and the reports of the Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. Retirement by Rotation

To appoint Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director, who retires by rotation, and being eligible, offers himself for re-appointment as a director and in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director of the Company, who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company."

SPECIAL BUSINESS

3. Approval of payment of remuneration to Non-Executive Directors of the Company, in case of absence or inadequacy of profits

To consider and, if thought fit, to pass the following resolution as a **Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and the rules made thereunder and read with Schedule V to the Act, including any amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include Nomination and Remuneration Committee of the Board) and subject to such other approvals as may be required in this regard, the approval of the Members of the Company be and is hereby accorded for payment of remuneration to the Non-Executive Non-Independent Directors and Non-Executive Independent Directors of the Company, in the event of absence or inadequacy of profits for a period of three (3) financial years commencing from F.Y 2026-27 till F.Y 2029-30."

RESOLVED FURTHER THAT the above remuneration shall be paid in addition to sitting fees payable to the Non-Executive Non-Independent Directors and Non-Executive Independent Directors of the Company for attending the meetings of the Board or Committees thereof as may be decided by the Board as per the provisions of Section 197 of the Act.

RESOLVED FURTHER THAT the Board be and is hereby authorised to approve the reimbursement of expenses for participation of the Non-Executive Non-Independent Directors and Non-Executive

Notice (Contd.)

Independent Directors of the Company, in the Board and / or Committee meetings based on actual expenses.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

4. **To approve the variation in the objects of the rights issue**

To consider and, if thought fit, to pass with or without modifications the following resolution as a **Special Resolution:**

"RESOLVED THAT with reference to the letter of offer of the Company dated April 8, 2022 pursuant to which the Company has issued and allotted partly paid equity shares of the Company to its shareholders on a rights basis (Rights Issue), and pursuant to the applicable provisions of the Companies Act, 2013 and the rules made thereunder, (including any statutory modifications or re-enactment thereof, for the time being in force), the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and any other applicable rules, regulations, guidelines, clarifications, circulars and notifications issued by or the Securities Exchange Board of India and in accordance with the provisions of the Memorandum of Association and the Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to approve the change in objects of the rights issue proceeds to the extent, as set out in this resolution:

Disclosure in the Letter of Offer vis-à-vis utilization of Issue Proceeds, and the special resolution passed in the Annual General Meeting dated September 28, 2023, September 26, 2024, postal ballot June 7, 2025 and in the Extraordinary General Meeting dated August 21, 2025.	Variation/Addition in the objects
(i) a. Identified Investment to include Investments made in Helloworld Technologies Private Limited, K2V2 Technologies Private Limited, Aurum Analytica Private Limited, NestAway Technologies Private Limited, YieldWiseX Technologies Private Limited, Bondsbrain Technologies Private Limited, NestAway PropTech MENA LLC, UAE, Monk Tech Ventures Private Limited, Liv Real Solution Private Limited and PropTiger Marketing Services Private Limited through equity/loan/ line of credit / convertible note, etc., b. repayment of loan and interest thereon separately taken by the Company and utilised for the Identified Investment.	In addition to the entities included under the Identified Investments pursuant to the Letter of Offer and the special resolutions passed by the shareholders at the Annual General Meetings held on September 28, 2023 and September 26, 2024, the Postal Ballot concluded on June 7, 2025, and the Extraordinary General Meeting held on August 21, 2025, approval is sought to further include Locon Solutions Private Limited through equity, loan, line of credit, convertible note, etc.
(ii) a. The unutilized amount of objects in Product Development and Product Marketing be utilized for the purpose mentioned in the Identified Investment. b. repayment of loan and interest thereon separately taken by the Company and utilised for the Product Development and Product Marketing.	

RESOLVED FURTHER THAT for the purpose of giving effect to these resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may in its absolute discretion, deem necessary to comply with the applicable provisions of the Companies Act, 2013 and rules made there under for the time being in force or and

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any modification or changes implemented during the course of the desirable including without limitation, to make modifications, changes, variations, alterations or revisions in the matters relating to acquisitions and strategic initiatives as it may deem fit, seek requisites approvals from the appropriate authorities, appoint consultants, advisors and other agencies.

RESOLVED FURTHER THAT a copy of the above resolution, certified by any director or the Company Secretary of the Company, be forwarded to all concerned authorities, agencies or parties for necessary action from time to time".

Item No. 5: To approve the Material Related Party Transactions of the Company

To consider, and if thought fit, to pass the following Resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and other applicable provisions, if any along with the Rules made thereunder and other applicable laws including any amendments, modifications, variations or reenactments thereof and the Company's Policy on the Materiality of Related Party Transactions and on Dealing with Related Party Transactions and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into / or carrying out and / or continuing with existing contracts /arrangements / transactions or modification(s) of earlier / arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with and/or continue the related party transaction(s) / contract(s) / arrangement(s) / agreement(s) (in terms of Regulation 2(1)(zc)(i) of the Listing Regulations) in terms of the explanatory statement to this resolution and more specifically set out in the table in the explanatory statement to this resolution, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to delegate all or any of its powers conferred under this resolution to any Director or Key Managerial Personnel or any officer/executive of the Company and to hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/ arrangements/ transactions, settle all questions, difficulties or doubts that may arise in this regard."

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

By order of the Board of Directors

For Aurum PropTech Limited

Pranali Desale
Company Secretary and Compliance Officer
Membership No. A65368

Date: August 14, 2026
Place: Navi Mumbai

Registered office:
Aurum Q1, Q Parc,
Thane Belapur Road,
Navi Mumbai 400710,
Maharashtra, India

CIN: L72300MH2013PLC244874
Website: www.aurumproptech.in
E-mail: investors@aurumproptech.in
Tel.: +91 22 6911 1800

Notice (Contd.)

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has, vide its General Circular dated September 22, 2025 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company, i.e. Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai, Maharashtra - 400710.
2. A statement pursuant to the provisions of Section 102(1) of the Act, relating to the Special Business to be transacted at the AGM, is annexed hereto. Further, additional information as required under Listing Regulations and Circulars issued thereunder are also annexed.
3. Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the MCA Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed hereto.
4. Since the AGM will be held through VC/OAVM, the route map of the venue of the Meeting is not annexed hereto. The registered office of the Company will be deemed to be the venue of the AGM.
5. Details of Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director retiring by rotation at this Meeting is provided in the "**Annexure I**" of this Notice.

Dispatch of Annual Report through Electronic mode

6. In compliance with the MCA Circulars and Regulation 36(1)(a) of the Listing Regulations, Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those members whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories. Further, in compliance with Regulation 36(1)(b) of the Listing Regulations, a letter providing the web-link, including the exact path, where Annual Report for the financial year 2025-26 is available, is being sent to those members whose e-mail address is not registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories.

   Members may note that this Notice and the Annual Report for the financial year 2025-26 will also be available on the Company's website at www.aurumproptech.in and on the websites of the Stock Exchanges, i.e., BSE Limited and National Stock Exchange of India Limited, at www.bseindia.com and www.nseindia.com, respectively and the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
7. Members who have not registered their e-mail address with the Company, Depository, or Depository Participant are requested to register their e-mail address by clicking on the link below and following the registration process guided therein: https://ris.kfintech.com/email_registration/. In case of any queries, members may write to einward.ris@kfintech.com.
8. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to send their questions in advance mentioning their name, demat account number/folio number, e-mail ID, mobile number at investors@aurumproptech.in. Questions received by the Company till 5:00 p.m. on Tuesday, September 15, 2026 shall only be considered and responded during the AGM.
9. The members of the Company, holding shares in physical form or in dematerialized form, as on the cut-off date being Friday, September 11, 2026, may cast their vote through remote e-voting or voting at the AGM.

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10. The notice of the AGM along with the Annual Report for FY 2025-26 will be dispatched electronically to the members whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date for sending notice of the AGM and the Annual Report), i.e. Friday, August 21, 2026.
11. A person holding shares in physical form and non-individual shareholders who acquires shares of the Company and becomes member of the Company after dispatch of AGM Notice via e-mail and holding shares as of the cut-off date i.e. Friday, September 11, 2026 may obtain the User ID and Password by sending a request at evoting@nsdl.com. However, if he/she is already registered with NSDL for remote e-voting then he/she can use his/her existing user ID and password for casting the vote. If you forgot your password, you can reset your password by using the "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on toll-free no. 1800 1020 990 and 1800 22 44 30. In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. Friday, September 11, 2026, may follow steps mentioned in the Notice of the AGM under "Access to NSDL e-Voting system".
12. A person who is not a member as on the cut-off date should treat this Notice for information purposes only.
13. In the case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
14. Members who have cast their votes by remote e-voting prior to the AGM may also attend/participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again.
15. M/s. Ainesh Jethwa & Associates, Practicing Company Secretaries (Peer Review Certificate No. 1727/2022), has been appointed as Scrutinizer to scrutinize the remote e-voting process and e-voting at the AGM in a fair and transparent manner.

INSPECTION OF DOCUMENTS

a. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, certificate issued by Statutory Auditors of the Company as required under the SEBI (Share Based Employee Benefits) Regulations, 2014 and all documents as mentioned in the resolutions and/or explanatory statement, are available for inspection through electronic mode, up to the date of AGM and will be available electronically for inspection by the Members before as well as during the AGM. Members seeking to inspect such documents can send an e-mail to investors@aurumproptech.in.

b. Shareholders seeking any information with regard to the accounts or any other matter to be considered at AGM are requested to write to the Company at investors@aurumproptech.in before Tuesday, September 15, 2026 by sending an e-mail at investors@aurumproptech.in.

16. Pursuant to the provisions of Section 72 of the Act read with the Rules made thereunder, Members holding shares in single name may avail the facility of nomination in respect of shares held by them. Members holding shares in physical form may avail this facility by sending a nomination in the prescribed Form No. SH-13, to the Registrar & Share Transfer Agent. Members holding shares in electronic form may contact their respective Depository Participant(s) to avail this facility.
17. Members may note that, mandated by SEBI, securities of listed companies can be transferred only in dematerialized form with effect from, April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form.

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18. Pursuant to SEBI regulations, transfer of equity shares in physical form has been discontinued with effect from April 1, 2019. In accordance with SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026, a Special Window has been provided from February 5, 2026 to February 4, 2027 for re-lodgement of transfer deeds that were lodged prior to April 1, 2019 and were rejected, returned or remained unprocessed due to deficiencies in documentation or process.

    Shareholders holding such transfer deeds may submit the same along with the requisite supporting documents to KFIN Technologies Limited, Registrar and Share Transfer Agent of the Company at einward.ris@kfintech.com within the aforesaid period. Shares transferred under this Special Window shall be credited only in demat mode and shall remain under lock-in for a period of one year from the date of registration of transfer.

    Cases involving disputes between transferor and transferee and shares already transferred to the Investor Education and Protection Fund (IEPF) shall not be eligible for processing under this facility.

19. SEBI has mandated submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in dematerialized form are, therefore, requested to submit their PAN to their depository participants. Members holding shares in physical form are required to furnish PAN to the Registrar & Share Transfer Agent.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/ OAVM ARE AS UNDER:

1. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

2. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), the Secretarial Standards on General Meetings (SS-2) issued by the ICSI, and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), and the circulars issued by the Ministry of Corporate Affairs from time to time, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using the remote e-voting system, as well as e-voting on the date of the AGM, will be provided by NSDL.

4. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered e-mail address mentioning their name, DP ID and Client ID/folio number, PAN, mobile number at investors@aurumproptech.in from Saturday, September 12, 2026 (9:00 a.m. IST) to Tuesday, September 15, 2026 (5:00 p.m. IST). Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

5. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.aurumproptech.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

6. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Monday, September 14, 2026 at 09:00 A.M. and ends on Thursday, September 17, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Friday, September 11, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Friday, September 11, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Notice (Contd.)

Type of shareholders	Login Method
	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also log in using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for the e-Voting facility. Upon logging in, you will be able to see the e-Voting option. Click on the e-Voting option, and you will be redirected to the NSDL/CDSL Depository site after successful authentication, wherein you can see the e-Voting feature. Click on the Company name or e-Voting service provider, i.e. NSDL, and you will be redirected to the e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining the virtual meeting and voting during the meeting.

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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form	EVEN Number followed by Folio Number registered with the Company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can use your existing password to log in and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

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(i) If your email ID is registered in your demat account or with the Company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail ainesh@csaineshjethwa.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Veena Suvarna at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to investors@aurumproptech.in.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to investors@aurumproptech.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join**

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meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

IEPF RELATED INFORMATION:

i. The Company has transferred the unpaid or unclaimed dividends for the financial year 2018-19, to the Investor Education and Protection Fund ("IEPF") established by the Central Government. Details of dividends so far transferred to the IEPF Authority are available on the website of the Company and the same can be accessed through the link: www.aurumproptech.in.

ii. Members may note that shares as well as unclaimed dividends transferred to IEPF Authority can be claimed back from the IEPF Authority.

iii. The Members whose unclaimed dividends and/or shares have been transferred to IEPF may contact the Company or RTA and submit the required documents for issue of Entitlement Letter.

OTHER INFORMATION:

1. As mandated by the Securities and Exchange Board of India ("SEBI"), securities of the Company can be transferred / traded only in dematerialized mode. Members holding shares in physical mode are advised to avail the facility of dematerialization.
2. Members are advised to exercise diligence and obtain statement of holdings periodically from the concerned Depository Participant and verify the holdings from time to time.
3. Members are requested to intimate/update changes, if any, in postal address, e-mail address, mobile number, PAN, nomination, bank details such as name of the bank and branch, bank account number, IFS Code etc.
    - For shares held in dematerialized mode to their Depository Participant for making necessary changes. NSDL has provided a facility for registration/updation of e-mail address through the link: https://eservices.nsdl.com/kyc-attributes/#/login and opt-in/opt-out of nomination through the link: https://eservices.nsdl.com/instademat-kyc-nomination/#/login.
    - For shares held in physical mode by submitting to KFinTech the forms given below along with requisite supporting documents:

Sr. No.	Particulars	Form
1.	Registration of PAN, postal address, e-mail, address, mobile number, Bank Account, details or changes /updation thereof	ISR - 1
2.	Confirmation of Signature of member by the Banker	ISR - 2
3.	Registration of Nomination	SH - 13
4.	Cancellation or Variation of Nomination	SH - 14
5.	Declaration to opt out of Nomination	ISR - 3

Any service request shall be entertained by KFinTech only upon registration of the PAN and KYC details.

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4. Non-Resident Indian members are requested to inform the Company / KFinTech (if shareholding is in physical mode) / respective DPs (if shareholding is in demat mode), immediately of change in their residential status on return to India for permanent settlement.
5. Members may please note that the Listing Regulations mandate transfer, transmission and transposition of securities of listed companies held in physical form only in demat mode.

    Further, SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. Accordingly, members are requested to make service requests for issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate etc., by submitting a duly filled and signed Form ISR-4 along with requisite supporting documents to KFinTech as per the requirement of the aforesaid circular.

    The aforesaid forms can be downloaded from the website of KFinTech at https://ris.kfintech.com/.

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EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND CIRCULARS ISSUED THEREUNDER

Item No. 3 - Approval of payment of remuneration to Non-Executive Directors of the Company, in case of absence or inadequacy of profits.

Pursuant to Section 197 of the Companies Act, 2013 ("the Act"), where a company has a Managing Director or Whole-time Director, the remuneration payable to Directors who are neither Managing Directors nor Whole-time Directors, including Independent Directors, shall not exceed 1% of the net profits of the Company in any financial year, except with such approvals as may be required under the Act. In the event of absence or inadequacy of profits, remuneration may be paid to such Directors in accordance with the provisions of Section II of Part II of Schedule V to the Act, subject to approval of the Members.

In view of the possibility of the Company having inadequate profits or incurring losses during the proposed tenure, the remuneration payable to the Non-Executive Directors may exceed the limits prescribed under Section 197 of the Act. Accordingly, approval of the Members is being sought by way of a Special Resolution for payment of remuneration to the Non-Executive Directors in accordance with Section II of Part II of Schedule V to the Act for a period of three years commencing from FY 2026-27, notwithstanding the absence or inadequacy of profits in any financial year during such period.

The information as required to be disclosed in accordance with the Schedule V of the Act is set out in **Annexure II** forming part of this Notice.

Except the Non-Executive Directors and their relatives, to the extent of their shareholding, if any, none of the Directors and Key Managerial Personnel of the Company and / or their relatives are concerned or interested, financially or otherwise, in the Special Resolution set out at Item No. 3 of the accompanying Notice.

The Board of Directors of the Company recommends the resolution set out at Item No. 3 for the approval of the Members as a Special Resolution.

Item No. 4- Approve the variation in the objects of the rights issue.

With reference to the letter of offer of the Company dated April 8, 2022 pursuant to which the Company had issued and allotted partly paid equity shares of the Company to its shareholders on a rights basis (Rights Issue) and the special resolution passed in the Annual General Meeting dated September 28, 2023, September 26, 2024, Postal Ballot concluded on June 7, 2025 and Extraordinary General Meeting dated August 21, 2025, the Net Proceeds from the Rights Issue were proposed to be utilized by the Company for the following objects:

1. Development of PropTech products and services (Product Development);
2. Marketing of PropTech products and services (Product Marketing);
3. Identified Investments; and
4. Funding inorganic growth initiatives and other general corporate purposes.

Based on the incorporation/acquisition of various subsidiaries and the current business plan, in addition to the entities already included under the Identified Investments, it is proposed to further include Locon Solutions Private Limited through equity, loan, line of credit, convertible note, etc.

None of the Directors and Key Managerial Personnel of the Company or their relatives is directly or indirectly, are concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the Special Resolution set out in Item No. 4 of the Notice for approval by the members.

Item No. 5: To approve the Material Related Party Transactions of the Company.

The Board of Directors of the Company, at its meeting held on July 16, 2026, approved the acquisition of Locon Solutions Private Limited ("Locon"). The proposed acquisition was subsequently approved by the shareholders of the Company at the Extraordinary General Meeting held on August 14, 2026. The transaction is subject to receipt of the requisite approvals from the regulatory and statutory authorities and is expected to be completed on or before September

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30, 2026, pursuant to which Locon will become a wholly owned subsidiary of the Company.

In this regard, it is proposed to extend a loan facility of up to INR 50,00,00,000/- (Rupees Fifty Crore only) to Locon, upon completion of the acquisition and transfer of control, and after Locon becomes a wholly owned subsidiary of the Company. The proposed loan facility is intended to support Locon's working capital requirements, business expansion and other legitimate business purposes, and is considered to be in the strategic interest of the Company and shall be carried out in compliance with the applicable provisions of the Companies Act, 2013, and the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable, and such other statutory, regulatory and other approvals as may be required.

Accordingly, the approval of the Members is sought for undertaking the aforesaid material related party transaction with Locon, on such terms and conditions as may be mutually agreed upon and in accordance with the applicable laws and regulations.

The provisions of the SEBI Listing Regulations, 2015 mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the Audit Committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Earlier, effective from April 1, 2022, a transaction with a related party was considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) INR 1,000 crore, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

Further, with recent amendment in SEBI Listing Regulations w.e.f. December 19, 2025, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) –

Consolidated turnover of listed entity	Materiality threshold for RPTs
Upto INR 20,000 crore	10% of annual consolidated turnover
From INR 20,000 crore to INR 40,000 crore	INR 2,000 crore plus 5% of the turnover above INR 20,000 crore
More than INR 40,000 crore	INR 3,000 crore plus 2.50% of the turnover above INR 40,000 crore or INR 5,000 crore, whichever is less.

Accordingly, as per the SEBI Listing Regulations, 2015 prior approval of the Members is being sought for sanction limits. The proposed transaction(s) would be in the ordinary course of business and on an arm's length basis and within the overall criteria as earlier approved by the Members of the Company.

In terms of SEBI Circular dated 26th June, 2025 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), which is effective from September 1, 2025, the explanatory statement contained in this Notice provides the required information.

Information required as placed before the Audit Committee in terms of SEBI Master Circular dated 30th January, 2026, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 and NSE Circular Ref. No.: NSE/ CML/2025/29, both dated 26th June, 2025 is provided as under:

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Sr. No.	Particulars of the information	Information Provided by the management for Item no. 5
a.	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as "**Annexure – III**"
b.	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Providing financial assistance in one or more tranches in the form of Inter Corporate Deposits / loans to Locon Solutions Private Limited ("Locon"). The proposed loan facility is intended to support Locon's working capital requirements, business expansion and other legitimate business purposes, and is considered to be in the strategic interest of the Company.
c.	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee at its meeting dated July 20, 2026 has reviewed the certificate issued by the CEO and CFO of the Company, as required under the RPT Industry Standards.
d.	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The proposed material RPT have been approved by the Audit Committee and the Board of Directors in their respective meetings dated July 20, 2026 and August 14, 2026 and recommended the same to the Members for approval.
e.	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
f.	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	We affirm that the Audit Committee and Board of Directors, while providing information to the Members, have redacted only commercially sensitive information, and all necessary information for informed shareholders decision-making has been provided.
g.	Any other information that may be relevant	Not Applicable

ANNEXURE – I

DETAILS OF DIRECTOR RETIRING BY ROTATION AT THE MEETING

In terms of the provisions of Section 152 of the Act, Mr. Onkar Shetye, Executive Whole-time Director of the Company, retires by rotation at the Meeting. The Nomination and Remuneration Committee and the Board of Directors of the Company recommend his re-appointment.

Except Mr. Onkar Shetye (DIN: 06372831), Executive Whole-time Director, and his relatives, to the extent of their shareholding, if any, none of the Directors and Key Managerial Personnel of the Company and / or their relatives are concerned or interested, financially or otherwise, in the Ordinary Resolution set out at Item No. 2 of the accompanying Notice.

(Pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the provisions of the Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India)

Sr. No.	Particulars	Name of director **Mr. Onkar Shetye**
1.	Director Identification Number (DIN)	06372831
2.	Date of Birth	October 29, 1985
3.	Age	40 years
4.	Direct/Indirect relationship with the Company and/or other Directors, Manager and other Key Managerial Personnel of the Company	NIL
5.	Qualification	Bachelor's degree in Science from University of Mumbai and a Master's degree in Renewable Energy, Enterprise and Management from UK.
6.	Brief Resume covering qualifications, experience, expertise in specific functional area including details of recognition or awards, if any	Onkar Shetye is the Executive Director of Aurum PropTech. He is a seasoned business leader with over 15 years of experience in building, scaling and transforming businesses across the real estate, technology, energy and natural resources sectors in India, Europe and Africa. Throughout his career, Onkar has led large, cross-functional organizations through phases of rapid growth, operational transformation and business turnaround. His expertise spans business strategy, operations, product development, organizational design, technology-led transformation, and the execution of complex, large-scale businesses and projects. Since joining the Aurum Group in 2012, Onkar has been instrumental in building new businesses, strengthening operating platforms and driving execution excellence across the Group. He has led several strategic initiatives spanning business expansion, digital transformation, organizational capability building and operational excellence, with a strong focus on delivering sustainable growth and long-term value creation. Onkar is an alumnus of the Indian Institute of Management Ahmedabad and holds a Master's degree from a Russell Group university in the United Kingdom.
7.	Date of First Appointment	May 4, 2021
8.	Shareholding including shareholding as a beneficial owner in the Company	22,677 shares

ANNEXURE – I (Contd.)

Sr. No.	Particulars	Name of director Mr. Onkar Shetye
9.	*Details of other Directorships/ Memberships/Chairmanships of Committees of the Boards of other Companies	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
10.	Chairmanships/Memberships of the Committees of other Public Limited Companies as on March 31, 2026	a. Audit Committee - NIL b. Stakeholders' Grievance Committee - NIL c. Nomination and Remuneration Committee - NIL d. CSR Committee - NIL e. Other Committee(s) - NIL
11.	Name of listed entities from which the person has resigned in the past three years	NIL
12.	Number of Meetings of the Board of Directors attended during FY 2025-26	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
13.	Remuneration sought to be paid	As per existing approved terms of appointment
14.	Remuneration last drawn (for FY 2025-26)	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
15.	Terms and Conditions of Appointment/ Re-appointment/ Remuneration	Mr. Onkar Shetye (DIN: 06372831), who retires by rotation in accordance with Section 152(6) of the Companies Act, 2013, and being eligible for re-appointment, is proposed to be re-appointed.

Note: *Includes Chairmanship/ membership of the Audit Committee and Stakeholders Relationship Committee of only public limited companies, whether listed or not.

ANNEXURE – II

A STATEMENT OF INFORMATION REQUIRED TO BE DISCLOSED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013

I.	General Information	Particulars
a.	Nature of industry	PropTech
b.	Date or expected date of commencement of commercial production.	October 21, 2021
c.	In case of new companies, expected date of Commencement of activities as per project approved by financial institutions appearing in the prospectus.	Not Applicable
d.	Financial performance based on given indicators.	The financial performance of the Company in the last three financial year is as follows;
e.	Foreign Investments or Collaborations, if any.	As on March 31, 2026, the foreign shareholding in the Company is detailed as under:

(Amount in INR lakhs)

Particulars	FY 2025-26	FY 2024-25	FY 2023-24
Revenue	38,109	25,277	21,405
Profits before tax	(1,496)	(4,340)	(7,780)
Profit after tax/loss	72	(4,122)	(6,595)

Note: Based on consolidated financials

Particulars	No. of shares	%
Foreign Portfolio Investors Category I	5,663	0.01
Foreign Portfolio Investors Category II	92,641	0.12
Foreign Institutional Investors	1,600	0.00
Non-Resident Indians	13,71,073	1.79
Foreign Nationals	466	0.00
Total	**14,71,443**	**1.92**

II.	Information about the Director:	Mr. Ashish Deora, Non-Executive - Non Independent (Chairman) (DIN: 00409254)
a.	Background details	Mr. Ashish Deora is a first-generation entrepreneur. Over the last three decades, he has built several businesses and created value in multiple industries including mining, telecom, aviation, renewable energy, real estate and PropTech. He is a firm believer in technology, innovation and entrepreneurship. He is the founder of Aurum Ventures, the parent company of Aurum PropTech (striving to build the largest integrated property technology ecosystem in India) and Aurum Real Estate (engaged in real estate development in the MMR region). He has laid the foundation for Aurum to give impetus to its philanthropic initiatives. A proud alumnus of Harvard Business School, he has a proven track record of strategic investments in businesses across the Asia-Pacific, Africa and South America and successful exits to global capital allocators.

ANNEXURE – II (Contd.)

II.	Information about the Director:	Mr. Ashish Deora, Non-Executive - Non Independent (Chairman) (DIN: 00409254)
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report.
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	Mr. Ashish Deora brings over three decades of entrepreneurial and leadership experience across multiple industries. His expertise in strategic investments, technology-driven innovation, business growth, and value creation, coupled with his extensive experience in corporate leadership and governance, makes him a valuable contributor to the Board as a Non-Executive, Non-Independent Chairman.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Non-Executive, Non-Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Mr. Ashish Deora indirectly holds a 96.75% equity stake in Aurum RealEstate Developers Limited, the Promoter of the Company.

III.	Information about the Director:	Mr. Vasant Gujarathi, Non-Executive - Independent Director (DIN: 06863505)
a.	Background details	Mr. Vasant Gujarathi holds a bachelor's degree in commerce (hons.) and is a Fellow member of the Institute of Chartered Accountants of India. With over 39 years of post-qualification experience, he has had a distinguished career at PricewaterhouseCoopers (PwC), where he worked with some of the largest multinational companies in India. He joined M/s. Lovelock & Lewes, Chartered Accountants, in August 1976, initially a member firm of Coopers & Lybrand International and later a part of PwC. Mr. Gujarathi was a Partner at PwC India for 22 years (1991-2013), leading the assurance and business advisory services group and representing PwC India on the Global Committee for 'The Industrial Products Industry.' His extensive expertise includes audit, financial systems, operations, risk management, regulatory compliance, internal audit services, IT strategy implementation, talent management, corporate governance review, and ethics assessment and program development.

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III.	Information about the Director:	Mr. Vasant Gujarathi, Non-Executive - Independent Director (DIN: 06863505)
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

ANNEXURE – II (Contd.)

IV.	Information about the Director:	Mr. Ajit Joshi, Non-Executive - Independent Director (DIN: 08108620)
a.	Background details	Mr. Ajit Joshi is a seasoned global business leader with over 38 years of experience across Indian and international markets. His diverse background spans agriculture, technology, media, renewable energy, manufacturing, healthcare, chemicals, and textiles. He has held directorships on multiple company Boards and has a proven track record in managing various revenue models and executing numerous M&A deals. Notably, he assisted an Austrian company in establishing a presence in India's smart card sector. After 20 years in corporate roles, Mr. Joshi transitioned to entrepreneurship, successfully launching and growing two start-ups over a decade with funding from Sequoia, Intel, and Norwest, among others. He has also established and managed ventures in Dubai, Jordan, and Indonesia, achieving significant valuations and successful exits for investors and stakeholders. Currently, he consults for numerous companies and start-ups in India and New Zealand, mentors and advises global businesses, and serves as an advisor for a Canadian Venture Capital Fund.
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report.
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.

ANNEXURE – II (Contd.)

IV.	Information about the Director:	Mr. Ajit Joshi, Non-Executive - Independent Director (DIN: 08108620)
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

V.	Information about the Director:	Dr. Ashim Desai, Non-Executive - Independent Director (DIN: 06739440)
a.	Background details	Dr. Ashim Desai is an experienced ENT specialist holding M.S. (ENT) and D.O.R.L. (ENT) degrees Dr. Ashim A. Desai is a distinguished medical professional and healthcare entrepreneur with over three decades of experience in the field of Otorhinolaryngology (ENT). He holds a Master of Surgery (M.S.) in ENT and a Diploma in Otorhinolaryngology (D.O.R.L.) and has been serving as the Chief ENT Surgeon at ABR Desai ENT Hospital, Mumbai, for more than 31 years. Dr. Desai has extensive expertise in the diagnosis and treatment of ENT disorders, with a strong focus on patient-centric care and clinical excellence. He has jointly received the American Academy Award for Outstanding Contribution in the field of Endoscopic Sinus Surgery and is also the co-author of the book New Horizon in Endoscopic Surgery, published in the U.S.A. In addition to his medical practice, Dr. Desai has demonstrated significant entrepreneurial acumen in the healthcare and life sciences sector. He is the Founder and CEO of Evexia Lifesciences Private Limited, a company engaged in developing advanced solutions for allergy diagnostics and immunotherapy aimed at enhancing patient immunity. He is also the Founder of Lozet Pharma Private Limited, which focuses on nutraceutical products supporting immune health.
b.	Past remuneration	Not Applicable
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.

ANNEXURE – II (Contd.)

V.	Information about the Director:	Dr. Ashim Desai, Non-Executive - Independent Director (DIN: 06739440)
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees and holding of 50,000 equity shares of the Company, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

VI.	Information about the Director:	Ms. Lakshmi Naga Jyothi Potluri Non-Executive - Independent Director (DIN: 07382768)
a.	Background details	Ms. Lakshmi Naga Jyothi Potluri is a distinguished professional with extensive experience in business development, entrepreneurship, and leadership roles across various industries. She currently serves as the Chief Revenue Officer at Tira Beauty. She has previously served as the Head of Asia Business Development at B Capital Group, a global venture capital firm. Prior to her role at B Capital, Lakshmi was the CEO of DCF Ventures, an organization focused on fostering innovation and facilitating strategic partnerships. She also co-founded Jabong, one of India's prominent e-commerce platforms, and held the position of Country Head at Shopify, where she was instrumental in expanding the Company's presence in India. Her professional journey includes experience at Goldman Sachs, showcasing her versatility across both entrepreneurial ventures and established financial institutions. Lakshmi's academic credentials are exemplary. She holds an MBA in Finance from Columbia Business School and served as a Board Member of the Sanford C. Bernstein Student Leadership and Ethics Board. Additionally, she earned a Master of Science in Computer Science from University of Texas. Throughout her career, Lakshmi has demonstrated a commitment to fostering innovation, leading strategic growth initiatives, and supporting entrepreneurial ecosystems, making her a valuable asset in any leadership or advisory capacity.
b.	Past remuneration	Not Applicable

ANNEXURE – II (Contd.)

VI.	Information about the Director:	Ms. Lakshmi Naga Jyothi Potluri Non-Executive - Independent Director (DIN: 07382768)
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	The Directors of the Company play an important role in the sustainable growth, attaining the overall strategic goals of the Company and ensuring adoption of good governance practices. The Non-Executive Independent Directors of the Company bring with them significant professional expertise, rich experience and knowledge across a wide spectrum of functional areas such as business and management, corporate governance, technology and digital expertise, finance, marketing, legal, and regulatory affairs. They actively engage with the Management for fostering the effectiveness of the Company's performance and setting high quality governance standards and norms for the Company.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, she does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

VII.	Information about the Director:	Mr. Ramashrya Yadav, Non-Executive - Non Independent Director (DIN: 00145051)
a.	Background details	Mr. Ramashrya Yadav, an alumnus of Harvard Business School, is a prominent figure in India's real estate industry, driven by a passion for transformative change. With over 27 years of experience spanning construction, real estate, banking, and investment, he has successfully launched several businesses from the ground up. Mr. Yadav's approach emphasizes achieving significant impact through a series of incremental steps that culminate in substantial progress. Prior to founding Intergrow Asset Management, India's first real estate-focused asset management firm, he served as the CEO of Real Estate Advisory Practice at Edelweiss Financial Services Limited. He also led Orbit Corporation as CEO, a renowned real estate brand in the premium sector of South Mumbai.

ANNEXURE – II (Contd.)

VII.	**Information about the Director:**	**Mr. Ramashrya Yadav, Non-Executive - Non Independent Director (DIN: 00145051)**
b.	Past remuneration	Please refer to the "Corporate Governance Report" which is a part of the Annual Report.
c.	Recognition or awards	For background details and recognition or awards, please refer the detailed profile available on the website of the Company at https://www.aurumproptech.in/.
d.	Job profile and his suitability	Mr. Ramashrya Yadav brings rich experience in real estate, investments, banking, and business leadership. His expertise in strategic planning, value creation, and business growth, coupled with his extensive managerial experience, makes him a valuable contributor to the Board as a Non-Executive, Non-Independent Director.
e.	Remuneration proposed	The Director shall be entitled to receive sitting fees for attending Board and Committee meetings, as approved by the NRC and Board from time to time.
f.	Comparative remuneration profile with respect to Industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The sitting fees being paid to the Non-Executive, Non-Independent Director is commensurate with the remuneration being paid by the Companies of comparable size in the industry in which the Company operates.
g.	Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel or other director, if any.	Apart from the sitting fees to be paid, he does not have any other direct or indirect pecuniary relationship with the Company or with managerial personnel.

ANNEXURE – II (Contd.)

IX.	**Other information**	
a.	Reason for loss or inadequate profits	The Company operates in the PropTech sector, which is characterized by significant investments in technology development, product innovation, platform enhancement, customer acquisition, and market expansion. During the financial year, the Company continued to invest in strengthening its technology infrastructure, expanding its product offerings, enhancing user experience, and scaling its business operations. Additionally, expenditures towards talent acquisition, research and development, marketing initiatives, and integration of technology platforms have impacted profitability during the year. The PropTech industry is also subject to evolving market dynamics, changing customer preferences, and longer gestation periods for realizing returns on investments. Accordingly, the Company has reported loss/inadequate profits during the financial year despite continuing to invest in initiatives aimed at long-term growth and value creation.
b.	Steps taken or proposed to be taken for improvement and Expected increase in productivity and profits in measurable terms	The management is pursuing various strategic and operational measures that are expected to result in the improvement of profitability of the Company. The management believes all these strategic initiatives will result in better and improved profits for the Company.
X.	**Disclosures in the Board's Report**	The required information/details are disclosed under the Corporate Governance section of the Annual Report of the Company for the Financial Year 2025-26.

ANNEXURE – III

Pursuant to the SEBI Circular dated 26th June, 2025 the Minimum Information relating to the proposed material RPT, in respect of item No. 5, is provided as under:

Sr. No.	Particulars of the information	Information provided by the management
A	**Details of related party transactions**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Locon Solutions Private Limited ("Locon") (upon becoming the wholly owned subsidiary)
2	Country of incorporation of the related party	India
3	Nature of business of the related party	RealEstate Marketplace
A (2)	**Relationship and ownership of the related party**	
1	Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Locon will become a wholly owned subsidiary of the Company upon requisite approvals from the regulatory and statutory authorities.
	(A) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Upon receipt of the requisite regulatory and statutory approvals, Aurum PropTech Limited ("APTL") will hold 100% of the share capital of Locon.
	(B) Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	(C) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	NIL

Sr. No.	Particulars of the information	Information provided by the management
A (3)	**Details of previous transactions with the related party**	
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Not Applicable
2	FY 2025-26	
3	ICD transactions and interest	NIL

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
4	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter ended March 31, 2026, immediately preceding the quarter in which the approval is sought.	NIL
5	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None
A (4)	**Amount of the proposed transactions**	
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 5,000 Lakhs (Rupees Five Thousand Lakhs Only)
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	No
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	13.12%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	16.13%
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available	16.13%
6	Financial performance of the related party for the immediately preceeding financial year (FY2025- 26).	**Standalone Basis (Audited) : -** **Particulars** — **FY 2025-26 (INR)** Turnover — 30,993.38 Lakhs Profit/(Loss) After Tax — (24,079.25) Lakhs Net worth — 7636.92 Lakhs
A (5)	**Basic details of the proposed transaction**	
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Aurum PropTech Limited to provide Inter Corporate Deposits / loans to Locon in one or more tranches during FY 2026-27.
2	Details of each type of the proposed transaction	Providing financial assistance in one or more tranches to Locon. Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates in.

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	FY 2026-27 Repayment of Inter Corporate Deposit(s)/loans will be over a period of three years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre- payment penalty during the tenure of Inter Corporate Deposit(s)/ loans. Interest would be charged on arm's length basis.
4	Whether omnibus approval is being sought?	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	INR 5,000 lakhs
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Financial assistance to the Locon may contribute to strengthening the broader business ecosystem and strategic relationships, which could indirectly support the APTL's growth and long-term business objectives.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
	a. Name of the director / KMP	None
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	None
11	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
12	Other information relevant for decision making.	None
B	**Details to be disclosed only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
B (2)	**Loans and advances** **(other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1	Source of funds in connection with the proposed transaction.	Own Funds
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	
a.	Nature of indebtedness	Not Applicable
b.	Total cost of borrowing	
c.	Tenure	
d.	Other details	

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/ housing finance companies. Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	7.75%
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%
5	Maturity / due date	Repayment of Inter Corporate Deposit(s)/loans will be over a period of three years from date of disbursement.
6	Repayment schedule & terms	Repayment of Inter Corporate Deposit(s)/loans will be over a period of three years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre- payment penalty during the tenure of Inter Corporate Deposit(s)/loans.
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	Not Applicable
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	General corporate purpose/ working capital
C	**Specific type of the transaction where proposed RPT is material**	
C (1)	**Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by the listed entity or its subsidiary.**	
1	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No Default
A	FY 2023-24	Not Applicable
B	FY 2022-23	
C	FY 2021-22	

ANNEXURE – III (Contd.)

Sr. No.	Particulars of the information	Information provided by the management
	Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following: a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	

The Board of Directors recommends the said resolution, as set out in Item No. 5 of this Notice, for your approval.

As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

None of the other Directors or Key Managerial Personnel or their relatives is, in any way, concerned or interested, financially or otherwise, in the said resolution as set out in Item No. 5 of this Notice.

By order of the Board of Directors
For Aurum PropTech Limited

Pranali Desale
Company Secretary and Compliance Officer
Membership No. A65368

Date: August 14, 2026
Place: Navi Mumbai

Registered office:
Aurum Q1, Q Parc,
Thane Belapur Road,
Navi Mumbai 400710,
Maharashtra, India

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Website: www.aurumproptech.in
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Independent Auditors' Report

To the Members of Aurum PropTech Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Aurum PropTech Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the Material accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the Profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Statements 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Emphasis of Matter

We draw attention to Note 4.a (Note B) of the Standalone Financial Statements which fully explains that Scheme of Merger ("Scheme") under Section 233 of the Companies Act, 2013, of two wholly owned subsidiaries of the Company, viz. of Aurum Softwares and Solutions Private Limited ("Transferor Company") with Liv Real Solutions Private Limited ("Transferee Company"), has been approved by the Regional Director, Western Region II, Ministry of Corporate Affairs, vide order dated May 15, 2026. Consequently, the Statement approved by Board on April 23, 2026 have been updated to give the effect of merger in accordance with Appendix C to Ind AS 103 read with related accounting pronouncements, as set out in the aforesaid note. There is no financial impact on the Standalone Financial Statements and balances of the Company for the year ended March 31, 2026 and comparative periods on account of this.

Consequently, our report on the Standalone Financial Statements dated April 23, 2026 having UDIN 26121162DBQFKI9619 stands superseded by current audit report.

Our opinion on Standalone Financial Statements is not modified in respect of the above matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current year. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report.

We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Standalone financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone financial statements.

Independent Auditors' Report (Contd.)

Sr. No	Key Audit Matter	How our audit addressed the key audit matter
1.	**Intangible Assets** Refer to Note 3.c. and Note 17 to the standalone financial statements During the year ended March 31, 2026, the Company capitalised ₹ 425 lakhs towards internally developed technical know-how and had ₹ 135 lakhs under development as at year-end, primarily relating to software development for its proptech business. We identified the recognition, measurement, and impairment assessment of these intangible assets as a key audit matter due to the inherent judgement involved in evaluating whether the costs incurred meet the recognition criteria under the applicable financial reporting framework. This includes assessment of technical feasibility, intention and ability to complete and use or sell the intangible asset, and the expected future economic benefits. Further, management's impairment assessment involves significant estimates and assumptions, including forecasted future cash flows and the discount rates applied in the valuation model. The value of these assets is closely linked to the performance of the underlying business initiatives, which are still evolving. Given the level of judgement and estimation uncertainty involved, this area was considered a key focus in our audit.	Our procedures included, but were not limited to, the following: • Evaluating the Company's accounting policy in relation to the capitalisation of internally generated intangible assets and assessing its compliance with applicable accounting standards. • Assessing the process and controls over the identification and capitalisation of development costs. • Testing a sample of capitalised costs to underlying documentation to verify whether they met the recognition criteria. • Inquiring with project teams and reviewing documentation to assess the stage of development and technical feasibility of the projects. • Assessing the adequacy of related disclosures in the standalone financial statements.
2.	**Investments** Refer to Note 4.a.1 of the standalone financial statements As at March 31, 2026, the Company holds investments amounting to ₹ 37,534 lakhs classified under non-current financial assets. These include investments in equity instruments of subsidiaries and other equity instruments, which are measured in accordance with Ind AS 109, Financial Instruments, at fair value through profit or loss or other comprehensive income, as applicable. The fair valuation of these investments involves significant judgement, particularly for unquoted and illiquid equity instruments. Such judgements include, but are not limited to, assumptions surrounding the financial condition and performance of investee entities, business outlook, external economic environment, industry-specific dynamics, and the appropriateness of valuation techniques applied. These assumptions have a direct impact on the reported carrying amounts of investments and may have a material effect on the Company's financial position and results. Given the degree of estimation and subjectivity involved, we considered this to be a key audit matter.	Our procedures included, but were not limited to, the following: • Assessed the Company's accounting policy and internal controls over the valuation of investments. • Verified the fair value of quoted investments using observable market data as at March 31, 2026. • For unquoted investments: o Obtained and reviewed the valuation reports prepared by management or external valuers. o Evaluated the valuation methodology and key assumptions such as projected cash flows, growth rates, and discount rates. o Involved our valuation specialists to assess the appropriateness of the valuation techniques and key inputs. • Assessed the independence, competence, and objectivity of external valuers, where engaged. • Evaluated the adequacy and appropriateness of the related disclosures in the financial statements. • Based on the procedures performed, we found the fair value measurement to be reasonable and the disclosures to be appropriate.

Independent Auditors' Report (Contd.)

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the Standalone financial statements and our auditor's report thereon. The Company's Annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Board of Directors for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 financial statements.

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 Standalone Financial Statements, 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 financial controls 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 on whether the Company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management's 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 Financial Statements 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 Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Independent Auditors' Report (Contd.)

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

    a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

    b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

    c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

    d) In our opinion, the aforesaid Standalone Financial Statements comply with Indian Accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

    e) On the basis of the written representations received from the directors for the year ended March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

    f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

    g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

    In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors for the financial year ended as at March 31, 2026 is in accordance with the provisions of section 197 read with Schedule V to the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197 (16) which are required to be commented upon by us.

    h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

        i. The Company does not have any pending litigations which would impact its financial position.

        ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

        iii. There is no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

        iv. With respect to clause (e) of Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended

            a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in

Independent Auditors' Report (Contd.)

other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. Management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our attention that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11 (e) as provided under (a) and (b) above, contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks and SOC-2 Report received from the Service Provider, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. The Audit trail has been preserved by the Company and Service Organisation as per the Statutory Requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162
UDIN: 26121162CDEUVU7493

Place: Navi Mumbai
Date: August 14, 2026

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Aurum PropTech Limited of even date)

Report on the Internal Financial Controls with reference to standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to financial statements of Aurum PropTech Limited ("the Company") as of 31st March 2026 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone Financial Statements and such internal financial controls with reference to standalone Financial Statement were operating effectively as at March 31, 2026, based on the internal financial controls with reference to Financial Statement criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's and Board of Director's Responsibility for Internal Financial Controls with reference to Standalone Financial Statements

The Company's Management and Board of Director's are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to standalone Financial Statement criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our responsibility is to express an opinion on the internal financial controls with reference to standalone Financial Statement of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone Financial Statement was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls with reference to standalone Financial Statement included obtaining an understanding of internal financial controls with reference to standalone Financial Statement, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal financial controls with reference to standalone Financial Statement

A company's internal financial control with reference to standalone Financial Statements is a process designed to provide reasonable assurance regarding the reliability

Annexure "A" to the Independent Auditor's Report (Contd.)

of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal financial controls with reference to standalone Financial Statement

Because of the inherent limitations of internal financial controls with reference to standalone Financial Statement, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone Financial Statement to future periods are subject to the risk that the internal financial control with reference to standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162
UDIN: 26121162CDEUVU7493

Place: Navi Mumbai
Date: August 14, 2026

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Aurum PropTech Limited of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) According to the information and explanations given to us, Property, plant and equipment are physically verified by the management at reasonable intervals and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification of Property, plant and equipment is reasonable.

(c) The title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the standalone financial statements are held in the name of the Company.

(d) The Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The Company is in a business of rendering services and holds no inventory. Accordingly, the Company does not hold any inventory. Thus, Para 3(ii)(a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned any working capital limit from the Banks or Financial Institutions during the Financial Year ended March 31, 2026. Accordingly, the provisions of Para 3(ii)(b) of the said Order are not applicable to the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records, the Company has made investments in companies, granted unsecured loans to companies and other parties (employees) during the year, in respect of which the requisite information is as below. The Company has not made or granted any unsecured loans to firms or limited liability partnerships during the year. The Company has not made any investments in or provided any guarantee or security or granted any secured loans or advances in the nature of loans (secured or unsecured) to companies, firms or limited liability partnerships or any other parties (including employees) during the year.

The Company has made investments of Rs. 9,380 lakhs in Subsidiaries during the year and the balance outstanding as at Balance Sheet date, out of the said investments, is Rs. 9,380 lakhs. Further, the Company does not hold any investment in any joint ventures or associates.

Annexure "B" to the Independent Auditor's Report (Contd.)

(a) In respect of the said Unsecured Loans Given:

(A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has provided loans to subsidiaries as listed below. The Company has not given any advances in the nature of loans or stood guarantee or provided security to subsidiaries. The Company has not provided any loans or advances in the nature of loans or stood guarantee or provided security to Joint Ventures and Associates.

Particulars	Loans (Rs. In lakhs)
Aggregate Amount granted/ provided during the year	
- Subsidiaries	11,255
Balance outstanding as at balance sheet date in respect of above cases	
- Subsidiaries	6,970

(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has given unsecured loans to parties other than Subsidiaries, Joint Ventures and Associates as listed below. The Company has not granted secured loans or advances in the nature of loans (secured or unsecured) or stood guarantee or provided security to parties other than Subsidiaries, Joint Ventures and Associates.

Particulars	Aggregate amount during the year (Rs. In lakhs)	Balance outstanding as at balance sheet date (Rs. In lakhs)
Loans to Employees	4.4	2.55

(b) According to the information and explanations given to us and based on the audit procedures performed by us, the said investments made and the terms and conditions of the grant of all the above-mentioned loans during the year are not prejudicial to the Company's interest.

(c) In the case of loans given, the repayment of principal and payment of interest has been stipulated (except for those mentioned in sub clause f) and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no amounts overdue for more than ninety days in respect of the loans and/ or advances in the nature of loans, granted by the Company.

(e) There is no loan granted and / or advances in the nature of loans, which have fallen due during the year, and which have been renewed or extended or fresh loans given to settle the over dues of existing loans given to the same party. Accordingly, the provisions stated under clause 3(iii)(e) of the Order are not applicable to the Company.

(f) According to the information explanation provided to us, the Company has granted unsecured loans repayable on demand only to its Subsidiaries. The details of the same are as follows:

Particulars	Aggregate amount during the year
Aggregate Amount of Loans Repayable on demand	₹ 8,933 Lakhs
Percentage of Loans/to the total loans	99%

In respect of the said unsecured loans, the terms and period of repayment have been specified.

Annexure "B" to the Independent Auditor's Report (Contd.)

(iv) According to the information and explanations given to us, the Company has complied with the provisions of Section 186 of the Act, in respect of investments made and loans given. The company has not provided any guarantees or security. Further, the Company has not given any loan to directors as per Section 185 of the Act.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public within the meaning of section 73 to 76 of the Act and rules framed thereunder to the extent notified. No order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal for contravention of these sections or any other relevant provision(s) of the Act and the relevant rules. Accordingly, reporting requirement of clause (v) of paragraph 3 of the order is not applicable to the company.

(vi) According to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Act, for the any of the services rendered by the Company. Accordingly, provisions of Para 3(vi) of the Order are not applicable to the Company.

(vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has been regular in depositing undisputed statutory dues, including goods and services tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues applicable to the Company with the appropriate authority. There were no undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, which have not been deposited as on 31st March 2026 on account of disputes.

(viii) On the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) (a) On the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon.

(b) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us, the Company has not obtained any term loans during the year. Accordingly, Clause 3(ix)(c) of the Order is not applicable

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Act. The

Annexure "B" to the Independent Auditor's Report (Contd.)

Company does not hold any investment in any associate or joint venture (as defined under the Act) during the year ended 31 March 2026.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Act). The Company does not hold any investment in any associate or joint venture (as defined under the Act) during the year ended 31 March 2026.

(x) (a) During the year, the Company has not raised money by way of initial public offer or further public offer (including debt instruments). Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.

(b) The Company has made a preferential allotment of 42,42,537 equity shares during the year. In respect of the same, the Company has complied with the requirements of Section 42 and Section 62 of the Companies Act, 2013 The preferential allotment was made in consideration of the acquisition of shares under a share swap arrangement. Accordingly, no funds were raised by the Company, and hence the requirement to report on the utilisation of funds does not arise. The Company has not made any private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) During the course of our examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the year.

(b) According to the information and explanations given to us including the representation made to us by the management of the Company, no report under sub-section 12 of Section 143 of the Act has been filed by the auditors in Form ADT- 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014, with the Central Government of India for the period covered by our audit.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, reporting under clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, transactions with related parties are in compliance with Section 177 and Section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered, the internal audit reports of the Company issued to the Company during the year & covering the period up to March, 31 2026 for the period under audit.

(xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, reporting under clause 3(xv) of the Order with respect to compliance provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The provisions of Section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities and is not required to obtain Certificate of Registration (CoR) for such activities from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

Annexure "B" to the Independent Auditor's Report (Contd.)

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) According to information and explanation given to us and as represented by management of the Company, the group (as defined in Core Investment Companies (Reserve Bank)) does not have CIC as a part of the group. Accordingly, provisions of Para 3(xvi)(d) of the Order are not applicable to the Company.

(xvii) Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year as well as preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The Company has incurred average net loss in the period of three immediately preceding financial years and hence, it is not required to spend any money under sub-section (5) of section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company for the year.

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162
UDIN: 26121162CDEUVU7493

Place: Navi Mumbai
Date: August 14, 2026

Standalone Balance Sheet

As at March 31, 2026

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3.a	37	131
Right of use assets	3.b	826	111
Intangible assets	3.c	1,129	904
Intangible assets under development	3.d	135	313
Financial assets			
Investments	4.a.1	37,534	26,120
Loans	4.b.1	524	581
Other financial assets	4.c	387	166
Deferred tax assets (net)	5.a	538	871
Income tax assets (net)	5.b	-	113
Other non-current assets	6	0	2
Total non-current assets		**41,110**	**29,313**
Current assets			
Financial assets			
Investments	4.a.2	5,363	3,217
Trade receivables	4.d	110	345
Cash and cash equivalents	4.e	538	102
Bank balances other than cash and cash equivalents	4.f	5,252	1,425
Loans	4.b.2	11,473	7,642
Other financial assets	4.g	507	263
Other current assets	7	141	110
Total current assets		**23,384**	**13,104**
Assets of Disposal group - classified as held for sale		4,098	3,219
Total assets		**68,592**	**45,637**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8	3,821	2,756
Other equity	9	56,497	33,492
Total equity		**60,318**	**36,248**
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Borrowings	10.a	-	1,597
Lease liabilities	3.b	689	-
Other financial liabilities	10.b.1	7	-
Provisions	11	11	14
Other non-current liabilities	12.a	0	0
Total non-current liabilities		**707**	**1,611**
Current liabilities			
Financial liabilities			
Borrowings	10.a	88	241
Lease liabilities	3.b	123	131
Trade payables	10.c		
a) Dues of micro and small enterprises		-	20
b) Dues of creditors other than micro and small enterprises		50	14
Other financial liabilities	10.b.2	784	827
Current tax liabilities (net)	5.c	67	-
Other current liabilities	12	42	40
Total current liabilities		**1,154**	**1,273**
Total liabilities		**1,861**	**2,884**
Liabilities directly associated with Assets of Disposal group - classified as held for sale		**6,413**	**6,504**
Total equity and liabilities		**68,592**	**45,637**

The accompanying notes including Material Accounting Policies from 1 to 32 are an integral part of the standalone financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Standalone Statement of Profit and Loss

For the year ended March 31, 2026

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
CONTINUING OPERATIONS			
INCOME			
Revenue from operations	13	40	113
Other income	14	2,541	2,150
Total income		**2,581**	**2,263**
EXPENSES			
Employee benefit expense	15	644	912
Finance costs	16	69	143
Depreciation and amortization expense	17	461	434
Other expenses	18	799	924
Total expenses		**1,973**	**2,413**
Profit / (loss) before tax		**608**	**(150)**
Tax expense	**5.a**		
Income tax - current		0	-
Taxation in respect of earlier years		-	12
Deferred tax charge / (benefit)		33	35
Total tax		**33**	**47**
Profit / (loss) after tax from continuing operations		**575**	**(197)**
DISCONTINUED OPERATIONS	**19**		
Profit / (loss) from discontinued operations		1,650	(106)
Tax (credit) / expenses of discontinued operations		416	(27)
Profit / (loss) after tax from discontinued operations		**1,234**	**(79)**
Net profit / (loss)		**1,809**	**(276)**
Other comprehensive income			
CONTINUING OPERATIONS			
Items that will not be reclassified subsequently to profit or loss			
Remeasurement of post-employment benefit obligations		(1)	9
Income tax relating to above		0	(2)
Total other comprehensive income, net of tax, from continuing operations		(1)	7
DISCONTINUED OPERATIONS			
Items that will not be reclassified subsequently to profit or loss			
Remeasurement of post-employment benefit obligations		-	-
Income tax relating to above		-	-
Total other comprehensive income, net of tax, from discontinued operations		**-**	**-**
Total other comprehensive income, net of tax		**(1)**	**7**
Total other comprehensive income		**1,808**	**(269)**
Earnings per share	20		
Earning per share of ₹ 5/- each			
CONTINUING OPERATIONS			
Basic (₹)		0.93	(0.36)
Diluted (₹)		0.91	(0.36)
DISCONTINUED OPERATIONS			
Basic (₹)		2.00	(0.15)
Diluted (₹)		1.96	(0.14)
Total			
Basic (₹)		2.93	(0.51)
Diluted (₹)		2.87	(0.51)

The accompanying notes including Material Accounting Policies from 1 to 32 are an integral part of the standalone financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Standalone Statement of Changes in Equity

For the year ended March 31, 2026

(A) Equity share capital

(Amount in ₹ lakhs, unless otherwise stated)

	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Equity shares of ₹ 5 each issued, subscribed and fully paid				
Opening Balance	2,92,73,456	1,464	2,91,30,356	1,456
Add: Shares issued on exercise of employee stock options	1,98,001	10	1,43,100	8
Add: Preferencial issue of shares (Refer note 8(d))	42,42,537	212	-	-
Add: Transfer of partly paid shares to fully paid on final call	4,29,44,533	1,292	-	-
Less: Calls unpaid	-	-	-	-
Closing Balance	**7,66,58,527**	**2,978**	**2,92,73,456**	**1,464**
Equity shares of ₹ 5/- each issued, subscribed and partly paid-up				
Opening Balance	4,29,44,533	1,292	4,29,44,533	537
Add : Call money received	-	-	-	755
Less: Transfer of partly paid shares to fully paid on final call	(4,29,44,533)	(1,292)	-	-
Closing Balance	**-**	**-**	**4,29,44,533**	**1,292**
Total Equity share capital at the end of the year	**7,66,58,527**	**2,978**	**7,22,17,989**	**2,756**

(B) Other equity

Particulars	Securities premium	ESOP deposits and share call money account	Capital redemption reserve	Stock options outstanding account	Retained earnings	Total
Balance as at April 1, 2025	33,414	87	79	1,022	(1,110)	33,492
Profit for the year	-	-	-	-	1,809	1,809
Other comprehensive income for the year	-	-	-	-	(1)	(1)
Total comprehensive income for the year	**-**	**-**	**-**	**-**	**1,809**	**1,808**
On exercise of employee stock options	146	-	-		-	146
Transfer from Stock options outstanding account	141	-	-	(141)	-	-
Received on Rights issue	12,592	-	-	-	-	12,592
Received on Preferential issue of shares (Refer note 8 (d))	8,433	-				8,433

Standalone Statement of Changes in Equity
For the year ended March 31, 2026 (Contd.)

Particulars	Securities premium	ESOP deposits and share call money account	Capital redemption reserve	Stock options outstanding account	Retained earnings	Total
Received on Rights issue - pending allotment	-	14	-	-	-	14
Allotment of shares against Right issue proceeds, refund and exercise of ESOPs exercised	-	(87)	-	-	-	(87)
Employee stock options granted to employees	-	-	-	84	-	84
Employee stock options granted to employees of subsidiary companies	-	-	-	15	-	15
Balance as at March 31, 2026	**54,726**	**14**	**79**	**980**	**698**	**56,497**

Particulars	Securities premium	ESOP deposits and share call money account	Capital redemption reserve	Stock options outstanding account	Retained earnings	Total
Balance as at April 1, 2024	21,862	-	79	786	(842)	21,885
Loss for the year	-	-	-	-	(275)	(275)
Other comprehensive income for the year	-	-	-	-	7	7
Total comprehensive loss for the year	**-**	**-**	**-**	**-**	**(268)**	**(268)**
On exercise of Employee stock options	106	-	-		-	106
Transfer from Stock options outstanding account	97	-	-	(97)	-	-
Received on Rights issue	11,349		-	-	-	11,349
Received on Rights issue - pending allotment	-	85	-	-	-	85
Received on exercise of ESOPs - pending allotment	-	2	-	-	-	2
Share based payments to employees	-	-	-	276	-	276
Share based payments to employees of subsidiary companies	-	-	-	57	-	57
Balance as at March 31, 2025	**33,414**	**87**	**79**	**1,022**	**(1,110)**	**33,492**

Standalone Statement of Changes in Equity
For the year ended March 31, 2026 (Contd.)

Nature and purpose of reserve

(a) Securities premium

Amounts received on issue of shares in excess of the par value has been classified as securities premium.

(b) ESOP deposits and share call money account

Amounts received on exercise of ESOPs and calls on partly paid shares, pending allotment and corporate action.

(c) Capital redemption reserve

As per Companies Act, 2013, capital redemption reserve is created when company purchases its own shares out of free reserves or securities premium. A sum equal to the nominal value of the shares so purchased is transferred to capital redemption reserve. The reserve is utilized in accordance with the provisions of Section 69 of the Companies Act, 2013.

(d) Stock options outstanding account

Stock options outstanding account is used to record the fair value of equity-settled share based payment transactions. The amounts recorded in this account are transferred to share premium net of face value upon exercise of stock options. In case of cancellation of options, corresponding balance is transferred to retained earnings.

(e) Retained earnings

Retained earning represents undistributed accumulated earnings of the Company as on the Balance Sheet date.

The accompanying notes including Material Accounting Policies from 1 to 32 are an integral part of the standalone financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Standalone Statement of Cash Flows

For the year ended March 31, 2026

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
CONTINUING OPERATIONS		
Cash flow from operating activities		
Profit / (loss) before tax	608	(150)
Adjustments for:		
Depreciation and amortization expense	461	434
Share based payments	84	276
Finance costs	69	143
Provision for doubtful debts	3	-
Interest income on deposits	(97)	(75)
Interest income on loans	(1,270)	(804)
Interest income on debentures	(137)	(193)
Interest income on security deposits	(6)	(12)
Interest income - others	(57)	-
Interest on income tax refund	(6)	(61)
Income on investments measured at fair value	(598)	(541)
Profit on sale of current investments	(324)	(24)
Reversal of provisions	-	(259)
Gain on foreign currency transactions and translations	(15)	(2)
Operating profit before working capital changes	**(1,285)**	**(1,268)**
Changes in working capital:		
(Increase) in trade receivables	(87)	(41)
Increase in non-current and current financial assets	62	221
Increase in non-current and current other assets	178	308
(Decrease) / increase in non-current and current other financial liabilities	10	(33)
(Decrease) / increase in trade payables	15	(133)
Increase / (decrease) in non-current and current other current liabilities	(19)	11
Cash used in operations	**(1,127)**	**(935)**
Income tax refund (net)	65	1,133
Interest income on income tax refund	6	61
Net cash flow generated from operating activities (A)	**(1,056)**	**260**
Cash flow from investing activities		
Payment for property, plant and equipment	313	71
Payment for intangible assets under development	(248)	(283)
Proceeds from sale of property, plant and equipment	(8)	-
Payment for acquisition of subsidiary companies	(3,479)	(2,058)
Proceeds from financial assets - non-current investments	724	(700)
(Investment in) financial assets - current investments	(14,280)	-
Proceeds from financial assets - current investments	12,845	(1,200)
Loan given to subsidiary companies	(5,131)	(4,986)
Loan repaid by subsidiary companies	1,357	2,316
Net (Investment in) / proceeds from deposits	(4,163)	212
Interest received	1,316	866
Net cash flow used in investing activities (B)	**(10,754)**	**(5,762)**

Standalone Statement of Cash Flows
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from financing activities		
Proceeds from issue of equity shares (net)	13,590	12,218
Proceeds from loan - related parties	317	1,597
Repayment of loan - related parties	(1,914)	(5,230)
Proceeds from borrowings - bank	-	145
Repayment of borrowings - bank	(170)	(4,400)
Repayment of lease liability, net of interest	(211)	(219)
Interest and other finance charges paid	(53)	(236)
Net cash flow generated from financing activities (C)	**11,559**	**3,876**
DISCONTINUED OPERATIONS		
Cash flow from operating activities	840	495
Cash flow from investing activities	556	(257)
Cash flow from financing activities	(715)	1,442
Net cash flow from discontinuing opeartions (D)	**681**	**1,680**
Net increase in cash and cash equivalents (A+B+C+D)	**436**	**55**
Cash and cash equivalents at the beginning of the year	102	47
Cash and cash equivalents at the end of the year	**538**	**102**
Cash and cash equivalents comprise (Refer note 4.e)		
Balances with banks		
Current accounts	538	102
Fixed deposit with orginal maturity for less than 3 months	-	-
Total cash and cash equivalents at the end of the year	**538**	**102**

1. The above cash flow statement has been prepared under the 'Indirect Method' as set out in Ind AS-7 " Statement of Cash Flows".
2. Figures in brackets indicate cash outflow.
3. Previous year figures have been regrouped or reclassified wherever necessary.

The accompanying notes including Material Accounting Policies from 1 to 32 are an integral part of the standalone financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
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DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Notes Forming Part of the Standalone Financial Statements

For the year ended March 31, 2026

Note 1. Corporate information

Aurum PropTech Limited ("the Company") is a public limited company having registered office at Aurum Q1, Aurum Q1 Parc, Thane Belapur Road, Navi Mumbai, Thane, Maharashtra 400710, domiciled in India and is listed on the BSE Limited (BSE) and National Stock Exchange of India Limited (NSE). The Company is in the business of PropTech (property and technology) development for the real estate and other services relating to real estate. The Company's goal is to build an integrated ecosystem that will enhance consumer experiences and optimize efficiencies across the entire real estate value chain. This ecosystem aims to connect and streamline all aspects of the real estate industry, from property search and transactions to investment opportunities through its investment in subsidiaries. The Company has been incorporated on June 27, 2013.

The standalone financial statements are approved for issue by the Company's Board of Directors on August 14, 2026.

Note 2. Material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of these standalone financial statements. These policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in accounting policy hitherto in use.

Note 2(1) - Basis of preparation and presentation

(a) Statement of compliance with Ind AS

The standalone financial statements of the Company have been prepared on accrual and going concern basis, in accordance with Indian Accounting Standards (Ind-AS) notified under Section 133 of the Companies Act, 2013 (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other relevant provisions of the Act.

(b) Basis of measurement

The standalone financial statements have been prepared on a historical cost convention on accrual basis, except for the following material items that have been measured at fair value as required by relevant Ind AS:-

i) Certain financial assets and liabilities measured at fair value (refer accounting policy 2(15) on financial instruments);

ii) Share based payment transactions;and

iii) Defined benefit and other long-term employee benefits- plan assets measured at fair value.

(c) Classification between current and non-current

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle, paragraph 66 and 69 of Ind-AS 1 and other criteria as set out in Division II of Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:

i) Expected to be realized or intended to be sold or consumed in normal operating cycle

ii) Held primarily for the purpose of trading

iii) Expected to be realized within twelve months after the reporting period, or

iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is treated as current when:

i) It is expected to be settled in normal operating cycle

ii) It is held primarily for the purpose of trading

iii) It is due to be settled within twelve months after the reporting period, or

iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Company classifies all other liabilities as non-current.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

(d) Presentation currency and rounding off

The financial statements are presented in ₹ and all values are rounded to nearest lakhs (₹ 00,000), unless otherwise stated.

(e) Going concern

The Company has prepared the standalone financial statements on the basis that it will continue to operate as a going concern.

(f) Use of estimates

The preparation of standalone financial statements in conformity with Ind AS requires the Management to make estimate and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amount of revenue and expenses for the year and disclosures of contingent liabilities as at the Balance Sheet date. The estimates and assumptions used in the accompanying standalone financial statements are based upon the Management's evaluation of the relevant facts and circumstances as at the date of the standalone financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates, if any, are recognized in the year in which the estimates are revised and in any future years if the revision effects such periods. Also key sources of estimation uncertainty is mentioned below:

i) Useful lives of property, plant and equipment and intangible assets:

As described in the material accounting policy, the Company reviews the estimated useful lives of property, plant and equipment and intangible assets at the end of each reporting period.

ii) The fair value measurements and valuation processes:

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Company uses market-observable data to the extent it is available. Where level 1 input are not available, the Company engages third party valuers, where required, to perform the valuation. Information about the valuation techniques and inputs, used in determining the fair value of various assets, liabilities and share based payments are disclosed in notes to standalone financial statements.

iii) Actuarial valuation:

The determination of Company's liability towards defined benefit obligation to employees is made through independent actuarial valuation including determination of amounts to be recognized in the statement of profit or loss and in other comprehensive income. Such valuation depend upon assumptions determined after taking into account inflation, seniority, promotion and other relevant factors such as supply and demand factors in the employment market. Information about such valuation is provided in notes to standalone financial statements.

Note 2(2) - Property, plant and equipment

Property, plant and equipment are stated at cost of acquisition less accumulated depreciation and accumulated impairment losses, if any. Direct costs are capitalized until the assets are ready for use and include inward freight, and expenses incidental to acquisition and installation. Subsequent expenditures related to an item of Property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.The carrying amount of any component accounted for as a separate asset is derecognized when replaced.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Depreciation methods, estimated useful lives

Depreciation on Property, plant and equipment is provided when the assets are ready for use on the straight line method, on a pro rata basis, over the estimated useful lives of assets, in order to reflect the period over which the depreciable asset is expected to be used by the Company. Based on technical evaluation the management estimates the useful lives of significant items of property, plant and equipment as follows:

Property, plant and equipment	Useful economic life
Buildings	28 years
Computers	1 -3 years
Plant and equipment	3 - 5 years
Furniture and fixtures	5 - 7 years
Electrical fittings and installations	5 years
Office equipment	3 - 5 years
Leasehold land	Lease term ranging from 95-99 years

The leasehold improvements are depreciated over the assets' useful life or over the shorter of the assets useful life and the lease term.

Based on technical evaluation, the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence the useful lives for these assets is different from the useful lives as prescribed under Part C of schedule II of the Companies Act, 2013.

Depreciation on addition to property plant and equipment is provided on pro-rata basis from the date of acquisition.

Depreciation on sale/deduction from property plant and equipment is provided up to the date preceding the date of sale, deduction as the case may be. Losses arising from the retirement of, and gains or losses arising from disposal of Property, plant and equipment measured as the difference between amount realized and net carrying value which are carried at cost are recognized in the Standalone Statement of Profit and Loss. under 'Other Income/Other Expenses.

Depreciation methods, useful lives and residual values are reviewed periodically at each financial year end and adjusted prospectively, as change in accounting estimates.

Note 2(3) - Intangible assets and amortization

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost of acquisition less accumulated amortization and impairment, if any.

Intangible assets are recognized when the asset is identifiable, is within the control of the Company, probable that future economic benefits attributable to the asset will flow to the Company and the cost of the asset can be reliably measured. Expenditure on research activities is recognized in the Standalone Statement of Profit and Loss as incurred. Development expenditure is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to complete development and to use or sell the asset.

The Company amortized intangible assets over their estimated useful lives using the straight line method. The estimated useful lives of intangible assets are as follows:

Intangible assets	Useful economic life
Software	3 - 7 years
Web Applications	3 - 7 years

Research costs are expensed as incurred. Software product development costs are expensed as incurred unless technical and commercial feasibility of the project is demonstrated, future economic benefits are probable, the Company has an intention and ability to complete and use or sell the software and the costs can be measured reliably. The costs which can be capitalized include the cost of material, direct labour or employee cost, professional fees paid to consultants, overhead costs that are directly attributable to preparing the asset for its intended use. Research and development costs and software development costs incurred under contractual arrangements with customers are accounted as expenses in the Standalone Statement of Profit and Loss.

Internally generated intangible assets (development costs)

Expenditure on internally developed products is capitalized if it can be demonstrated that:

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(i) it is technically feasible to develop the product for it to be sold

(ii) adequate resources are available to complete the development

(iii) there is an intention to complete and sell the product

(iv) the Company is able to sell the product

(v) sale of the product will generate future economic benefits, and

(vi) expenditure on the project can be measured reliably.

Capitalized development costs are amortized over the periods (3- 7 years) the Company expects to benefit from selling the products developed. The amortization expense is included within the 'depreciation and amortization expense' in the Standalone Statement of Profit and Loss.

Development expenditure not satisfying the above criteria and expenditure on the research phase of internal projects are recognized in the Standalone Statement of Profit and Loss as incurred.

Note 2(4) - Intangible assets under development

Intangibles which are not ready for intended use as on the date of Balance Sheet are disclosed as Intangible assets under development.

Intangible assets under development include costs associated with the development of Software/Web Applications for internal use and external sale. These assets are recognized when all the following conditions are met:

- The technical feasibility of completing the Software/Web Applications so that it will be available for use or sale is demonstrated.
- Management intends to complete the Software / Web Applications and use or sell it.
- There is an ability to use or sell the Software /Web Applications.
- It can be demonstrated how the Software / Web Applications will generate probable future economic benefits.
- Adequate technical, financial, and other resources to complete the development and to use or sell the Software/Web Applications are available.
- The expenditure attributable to the Software/Web Applications during its development can be reliably measured.

The costs capitalized include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. These costs typically include:

- Salaries and wages of employees directly involved in the development.
- Cost directly incurred for employees involved in the development.
- Costs of materials and services consumed in development.
- Depreciation of tools and equipment (if any) used in development.

Subsequent to initial recognition, intangible assets under development are carried at cost less any accumulated impairment losses. They are tested for impairment annually, and whenever there is an indication that the asset may be impaired. Upon completion, these assets are reclassified as intangible assets and are amortized on a systematic basis over their estimated useful life from the date they are available for use.

Note 2(5) - Impairment of non-financial assets

The Company assesses at each year end whether there is any objective evidence that a non financial asset or a group of non financial assets is impaired. If any such indication exists, the Company estimates the asset's recoverable amount and the amount of impairment loss.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in Standalone Statement of Profit and Loss and reflected in an allowance account. When the Company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through Standalone Statement of Profit and Loss.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash in flows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the “cash-generating unit”).

Note 2(6) - Leases

Company as a lessee:

The Company's lease asset classes primarily consist of leases for office premises. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether: (i) the contract involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use asset (“ROU”) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term. The lease liability is initially measured at amortized cost at the present value of the future lease payments. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Company as a lessor:

At the inception of the lease the Company classifies each of its leases as either an operating lease or a finance lease. The Company recognizes lease payments received under operating leases as income on a straight-line basis over the lease term. In case of a finance lease, finance income is recognized over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease.

Note 2(7) - Employee benefits

(a) Short-term obligations

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized in the year during which the employee rendered the services. These benefits comprise salaries, wages and performance incentives.

(b) Other long-term employee benefit obligations

(i) Defined contribution plan

The Company has defined contribution plans for post employment benefits in the form of provident fund, employees' state insurance, labour welfare fund, pension fund (NPS) and superannuation fund in India which are administered through Government of India

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

and/or Life Insurance Corporation of India (LIC).

(ii) Defined benefit Plan

Gratuity: The Company has defined benefit plans for post employment benefits in the form of gratuity for its employees in India. The gratuity scheme of the Company is administered through Life Insurance Corporation of India (LIC). The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. Actuarial gains and losses are recognized immediately in the Other Comprehensive Income (OCI) as income or expense (net of taxes).

An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds where remaining maturity of such bond correspond to expected term of defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

(c) Share based payments

Stock options granted to employees of the Company and its subsidiaries (direct and step down) under the stock option scheme covered by Securities and Exchange Board of India (Share based employee benefits) Regulations, 2014 are accounted using the fair value method. Under the equity settled share-based payment, the fair value on the grant date of the award given to employees is recognized int the Standalone Statement of Profit and Loss with a corresponding increase in equity over the vesting period.

The fair value of the options at the grant date is calculated by an independent valuer basis 'Black Scholes model'. At the end of each reporting period, apart from the non-market vesting condition, the expense is reviewed and adjusted to reflect changes to the level of options expected to vest. When the options are exercised, the Company issues fresh equity shares.The fair value of options granted to the employees of its subsidiaries are accounted as "Investment in subsidiaries" on a graded vesting basis over the vesting period of the option.

Note 2(8) - Foreign currency transactions

i) Functional and presentation currency:

Items included in the standalone financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The standalone financial statements are presented in Indian rupee (₹), which is the Company's functional and presentation currency.

ii) Foreign currency transactions and balances:

a) On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/losses arising out of fluctuation in foreign exchange rates between the transaction date and settlement date are recognized in the Standalone Statement of Profit and Loss.

b) Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date and the exchange differences are recognized in the Standalone Statement of Profit and Loss.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

c) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in OCI or profit or loss are also recognized in OCI or profit or loss, respectively).

Note 2(9) - Fair value measurement

The Company measures financial instruments, such as, investments at fair value at each Balance Sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Company.

All assets and liabilities for which fair value is measured or disclosed in the standalone financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The management determines the policies and procedures for both recurring fair value measurement and disclosure. For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Note 2(10) - Revenue from contracts with customers

Revenue from contracts with customers is recognized when control of the services are transferred (performance obligation), to the customer at an amount that reflects the consideration, to which the Company expects to be entitled in exchange for those goods or services.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company has concluded that it is the principal in its revenue arrangements since it is the primary obligor in the revenue arrangements as it has pricing latitude and is also exposed to credit risks.

Rental income receivable under operating lease is recognized on straight-line basis over the term of lease, except where alternative basis is more representative of pattern of benefit to be derived from leased asset. leased incentive granted are recognized as integral part of total rental income to be received. Contingent rental are recognized as income in accounting period in which they are earned.

Income from Information technology services is recognized on rendering of services based on agreements / arrangements with the concerned parties over the period of time.

Revenues recognized in excess of invoicing are classified as contract assets (which is classified as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which is classified as unearned revenues).

Note 2(11) - Other Income

Dividend income from investments is recognized when the right to receive payment is established.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 2(12) - Taxes

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

(a) Current income tax

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and liabilities are offset when there is a legally enforceable right to offset the recognized amount and there is an intention to settle the asset and liability on a net basis.

(b) Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from initial recognition of Goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries where the Company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing the current tax and where the deferred tax assets and liabilities relate to taxes on income levied by the same governing taxation laws.

Note 2(13) - Provisions and contingent liabilities

A provision is recognized when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognized nor disclosed in the standalone financial statements.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 2(14) - Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Note 2(15) - Financial instruments

All financial instruments are recognized initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset (other than financial assets recorded at fair value through profit or loss) are included in the fair value of the financial assets. Purchase or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trade) are recognized on trade date. While, loans and borrowings and payables are recognized net of directly attributable transaction costs.

For the purpose of subsequent measurement, financial instruments of the Company are classified in the following categories: non derivative financial assets comprising amortized cost, debt instruments at fair value through other comprehensive income (FVTOCI), equity instruments at FVTOCI or fair value through profit and loss account (FVTPL) and non derivative financial liabilities at amortized cost or FVTPL.

The classification of financial instruments depends on the objective of the business model for which it is held. Management determines the classification of its financial instruments at initial recognition.

a) Non-derivative financial assets

(i) Financial assets at amortized cost

A financial asset is measured at amortized cost if both of the following conditions are met:

(a) the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and

(b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. Financial assets are measured initially at fair value plus transaction costs and subsequently carried at amortized cost using the effective interest method, less any impairment loss.

Amortized cost are represented by trade receivables, security deposits, cash and cash equivalents, employee and other advances and eligible current and non-current assets.

(ii) Debt instruments at FVTOCI

A debt instrument is measured at fair value through other comprehensive income if both of the following conditions are met:

(a) the objective of the business model is achieved by both collecting contractual cash flows and selling financial assets and

(b) the asset's contractual cash flow represent SPPI

Debt instruments included within FVTOCI category are measured initially as well as at each reporting period at fair value plus transaction costs. Fair value movements are recognized in other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain/(loss) in Standalone Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Interest earned is recognized under the effective interest rate (EIR) model.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(iii) Equity instruments at FVTOCI

All equity instruments are measured at fair value. Equity instruments held for trading is classified as FVTPL. For all other equity instruments, the Company may make an irrevocable election to present subsequent changes in the fair value in OCI. The Company makes such election on an instrument-by-instrument basis.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividend are recognized in OCI which is not subsequently recycled to statement of profit and loss.

(iv) Financial assets at FVTPL

FVTPL is a residual category for financial assets. Any financial asset which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as FVTPL.

In addition the Company may elect to designate the financial asset, which otherwise meets amortized cost or FVTOCI criteria, as FVTPL if doing so eliminates or significantly reduces a measurement or recognition inconsistency. The Company has not designated any financial asset as FVTPL. Financial assets included within the FVTPL category are measured at fair values with all changes in the Standalone Statement of Profit and Loss.

b) Non-derivative financial liabilities

(i) Financial liabilities at amortized cost

Financial liabilities at amortized cost represented by borrowings, trade and other payables are initially recognized at fair value, and subsequently carried at amortized cost using the effective interest rate method.

(ii) Financial liabilities at FVTPL

Financial liabilities at FVTPL represented by contingent consideration are measured at fair value with all changes recognized in the statement of profit and loss.

c) Investment in subsidiaries

Investment in subsidiaries are carried at cost plus additional fair value of share options granted to employees of subsidiaries net of impairment, if any.

Note 2(16) - Contributed equity

Equity shares are classified as equity share capital.

Incremental costs directly attributable to the issue of new shares are shown in other equity under securities premium as a deduction, net of tax, from the proceeds.

Note 2(17) - Earnings per share

Basic earnings per share (EPS) are calculated by dividing the net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by adjusting the number of shares used for basic EPS with the weighted average number of shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the year, unless they have been issued at a later date. The diluted potential equity shares have been adjusted for the proceeds receivable had the shares been actually issued at fair value i.e. average market value of outstanding shares.

The number of shares and potentially dilutive shares are adjusted for share splits and bonus shares, as appropriate. In calculating diluted earnings per share, the effects of anti dilutive potential equity shares are ignored. Potential equity shares are anti-dilutive when their conversion to equity shares would increase earnings per share or decrease loss per share.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 3.a Property, plant and equipment

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Gross carrying amount					Accumulated depreciation					Net carrying amount	
	As at April 1, 2025	Additions	Derecognized - assets held for sale	Adjustment	As at March 31, 2026	As at April 1, 2025	For the year	Derecognized - assets held for sale	Adjustment	As at March 31, 2026	As at March 31, 2026	As at April 1, 2025
A) Owned assets												
Computers	236	15	-		250	218	12	-		230	21	18
Plant and equipment	3	-	-		3	1	1	-		2	1	2
Furniture and fixtures	56	-	-		56	43	7	-		49	6	13
Electrical fittings and installations	14	-	-		14	8	3	-		11	3	6
Office equipment	47	2	-		49	37	7	-		44	5	10
Total (A)	**355**	**17**	**-**	**-**	**372**	**306**	**29**	**-**	**-**	**335**	**37**	**49**
B) Leased assets												
Leasehold improvements	365	-	-		365	283	82	-		365	-	82
Total (B)	**365**	**-**	**-**	**-**	**365**	**283**	**82**	**-**	**-**	**365**	**-**	**82**
Total (A + B)	**720**	**17**	**-**	**-**	**737**	**589**	**111**	**-**	**-**	**701**	**37**	**131**

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Gross carrying amount					Accumulated depreciation					Net carrying amount	
	As at April 1, 2024	Additions	Derecognized - assets held for sale	Transfer from investment property	As at March 31, 2025	As at April 1, 2024	For the year	Derecognized - assets held for sale	Transfer from investment property	As at March 31, 2025	As at March 31, 2025	As at April 1, 2024
A) Owned assets												
Computers	214	22	-		236	200	18	-		218	18	12
Plant and equipment	12	1	(10)		3	3	2	(4)		1	2	8
Furniture and fixtures	98	-	(43)		56	42	16	(16)		43	14	56
Electrical fittings and installations	28	-	(14)		14	10	3	(5)		8	6	18
Office equipment	98	0	(52)		47	55	14	(32)		37	10	44
Total (A)	**450**	**23**	**(118)**	**-**	**355**	**310**	**53**	**(57)**	**-**	**305**	**50**	**138**
B) Leased assets												
Leasehold improvements	404	2	(41)		365	187	109	(13)		283	82	217
Total (B)	**404**	**2**	**(41)**	**-**	**365**	**187**	**109**	**(13)**	**-**	**283**	**82**	**217**
Total (A + B)	**854**	**25**	**(160)**	**-**	**720**	**497**	**162**	**(71)**	**-**	**589**	**131**	**355**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 3.b Right-of-use assets

Company as lessee:

The Company has taken office premises under lease arrangements.

i) The details of the right-of-use assets held by the Company is as follows:

Particulars	Building
Balance as at April 01, 2024	**525**
Additions / (deletions)	(240)
Depreciation charged during the year	(174)
Balance as at March 31, 2025	**111**
Balance as at April 01, 2025	**111**
Additions / (deletions)	869
Depreciation charged during the year	(154)
Balance as at March 31, 2026	**826**

ii) Set out below are the carrying amounts of lease liabilities and the movement during the year:

Particulars	Amount
Balance as at April 01, 2024	590
Additions	-
Deletions	(272)
Accretion of interest	26
Payment of interest	(26)
Payment of principal	(187)
Closing as at March 31, 2025	**131**
Current portion	131
Non current portion	-
Opening as at April 01, 2025	131
Additions	840
Deletions	-
Accretion of interest	22
Payment of interest	(22)
Payment of principal	(159)
Closing as at March 31, 2026	**812**
Current portion	123
Non current portion	689

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

iii) Maturity analysis on lease liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Less than one year	123	131
One to five years	689	-
Total	**812**	**131**

iii) Amount recognized in Statement of Profit and Loss:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest expenses on lease liabilities	22	26
Depreciation expenses on right-of-use assets	154	174
Expenses relating to short-term leases	7	7

iv) Amount recognized in Statement of Cash Flows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Total cash outflow for leases (including short term lease)	211	220

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 3.c Intangible assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Gross block				Amortization				Net block	
	As at April 1, 2025	Additions	Deductions	As at March 31, 2026	As at April 1, 2025	For the year	Deductions	As at March 31, 2026	As at March 31, 2026	As at April 1, 2025
Owned assets										
Software	1,144	425	-	1,569	240	199	-	440	1,129	904
Total	**1,144**	**425**	**-**	**1,569**	**240**	**199**	**-**	**440**	**1,129**	**904**

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Gross block				Amortization				Net block	
	As at April 1, 2024	Additions	Deductions	As at March 31, 2025	As at April 1, 2024	For the year	Deductions	As at March 31, 2025	As at March 31, 2025	As at April 1, 2024
Owned assets										
Software	747	397	-	1,144	133	107	-	240	904	614
Total	**758**	**397**	**-**	**1,144**	**133**	**107**	**-**	**240**	**904**	**731**

3.d Intangible assets under development

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at April 1, 2025	Additions	Transfer to intangible assets	As at March 31, 2026	As at April 1, 2024	Additions	Transfer to intangible assets	As at March 31, 2025
Software	313	247	(425)	135	427	283	(397)	313
Total	**313**	**247**	**(425)**	**135**	**427**	**283**	**(397)**	**313**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(i) **Ageing schedule**

(Amount in ₹ lakhs, unless otherwise stated)

As at March 31, 2025	As at March 31, 2026					As at March 31, 2025				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	TOTAL	Less than 1 year	1-2 years	2-3 years	More than 3 years	TOTAL
Projects in progress	106		29	-	135	169	144	-	-	313
Total	**106**	**-**	**29**	**-**	**135**	**169**	**144**	**-**	**-**	**313**

(ii) There are no projects as Intangible assets under development as at March 31, 2026 and March 31, 2025, whose completion is overdue or cost of which has exceeded in comparison to its original plan.

Note:

(a) Intangible assets as at March 31, 2026 and March 31, 2025 includes software's being developed internally.

(b) The Company is in the process of developing new products whose feasibility has been established and enhancing and increasing functionality of existing technology / software with a clear objective of deriving future economic benefit from the same. In the process the Company during the year ended March 31, 2026, has capitalized ₹ 247 lakhs (₹ 283 lakhs) in Intangible assets under development mainly on account of cost incurred on its own product team and management team directly involved. These are initially treated as Intangible assets under development and on completion transferred to Intangible assets.

(c) The Company has not revalued its Intangible assets during the current year and previous year.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.a - Financial assets- investments

Note 4.a.1 - Financial assets- non current investments

(A) Investment in Subsidiaries

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
In equity shares (at cost)						
(i) Unquoted, fully paid-up, face value in ₹						
K2V2 Technologies Private Limited	42,054	10	2,546	38,228	10	1,912
Liv Real Solutions Private Limited (formerly Aurum RealTech Services Private Limited)	1,60,00,000	10	1,730	1,60,00,000	10	1,726
Integrow Asset Management Private Limited	-	-	-	67,89,438	10	2,473
Helloworld Technologies India Private Limited	1,07,000	10	5,874	1,07,000	10	5,872
Aurum Analytica Private Limited (formerly known as Blink Advisory Services Private Limited)	1,80,000	10	2,171	1,80,000	10	2,171
YieldWiseX Technologies Private Limited (formerly known as Vartaman Consultants Private Limited)	73,000	100	963	73,000	100	963
Monk Tech Ventures Private Limited	51,000	10	6	51,000	10	5
NestAway Technologies Private Limited	6,08,092	1	8,686	6,08,092	1	8,685
Cuneate Services Private Limited	10,000	10	100	10,000	10	1
Bonds Brain Technologies Private Limited	10,000	10	7	10,000	10	1
Nestaway Proptech Mena Real Estate L.L.C.	554	1	546	-	-	-
Proptiger Marketing Services Private Limited	7,74,587	10	8,645	-	-	-
(ii) Unquoted, fully paid-up, face value in USD						
Monk Tech Labs Pte. Limited	13,868	0.005	771	13,868	0.005	771
Total			**32,045**			**24,580**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(B) Investment in Associates

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
In equity shares (at cost)						
Unquoted, fully paid-up, Face value in ₹						
Integrow Asset Management Private Limited	67,23,819	10	2,449	-	-	-
Total of investments measured at cost			**34,494**			**24,580**

(C) Investment in Subsidiaries

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
In debentures (at amortized cost)						
Unquoted, fully paid-up, Face value in ₹						
10% Fully Convertible Debentures of Monk Tech Labs Pte. Limited	100	10,000	838	100	10,000	838
1.50% Unsecured Compulsory Convertible Debentures of Bonds Brain Technologies Private Limited	2,200	1,00,000	2,200	-	-	-
Total			**3,038**			**838**

(D) Investment in Others

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
In debentures (at amortized cost)						
Unquoted, fully paid-up, face value in ₹						
15% Non- Convertible Debentures of Pranami Neev Realty Limited	-	-	-	70	10,00,000	700
Total			**-**			**700**
Total of investments measured at amortized cost			**3,038**			**1,538**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(E) Investment in others

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
In equity shares at fair value through other comprehensive income						
Unquoted, fully paid-up, face value in ₹						
Kylas Technologies Private Limited	1,500	10	0	1,500	10	0
Imogentechno Delta Park Private Limited	10,000	10	1	10,000	10	1
Wisetechno Private Limited	10,000	10	1	10,000	10	1
Total of investments at fair value through other comprehensive income			**2**			**2**
Total			**37,534**			**26,120**
Aggregate amount of:						
Unquoted investments			37,534			26,120
Quoted investmemts and market value thereof			-			-
Impairment in value of investments			-			-

Note 4.a.2 - Financial assets- current investments

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of units	Face value per unit (₹)	Amount	Number of units	Face value per unit (₹)	Amount
In units measured at fair value through Profit and Loss						
(i) In mutual funds						
Aditya Birla Sun Life Money Manager Fund - Regular Plan - Growth	1,39,579	387	540	-	-	-
HDFC Liquid Fund - Regular Plan - Growth	1,885	5,348	101	-	-	-
Nippon India Liquid Fund - Regular Plan - Growth	9,026	6,652	600	-	-	-
ICICI Prudential Liquid Fund - Regular Plan - Growth	1,48,797	403	600	-	-	-
ICICI Prudential Money Market Fund - Regular Plan - Growth	1,69,676	397	673	-	-	-

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of units	Face value per unit (₹)	Amount	Number of units	Face value per unit (₹)	Amount
(ii) In other funds						
Unquoted, fully paid-up						
Integrow Real Estate Special Situation Fund	2,647	1,00,000	2,849	2,647	1,00,000	3,217
Total			**5,363**			**3,217**

Note 4.a.3 - Disclosure pursuant to Ind AS 27 'Separate Financial Statements' for investment in equity instruments of subsidiary companies and associates:

Name of entity	Principal place of business	Proportion of voting rights held by the Company	
		As at March 31, 2026	As at March 31, 2025
K2V2 Technologies Private Limited	India	90.14%	81.94%
Liv Real Solutions Private Limited	India	100.00%	100.00%
(formerly Aurum RealTech Services Private Limited)			
Monk Tech Labs Pte. Limited	Singapore	40.00%	40.00%
Helloworld Technologies India Private Limited	India	100.00%	100.00%
Integrow Asset Management Private Limited	India	48.54%	49.13%
Aurum Analytica Private Limited (formerly known as Blink Advisory Services Private Limited)	India	100.00%	100.00%
Monk Tech Venture Private Limited	India	51.00%	51.00%
YieldWiseX Technologies Private Limited	India	100.00%	100.00%
(formerly known as Vartaman Consultants Private Limited)			
Cuneate Services Private Limited	India	100.00%	100.00%
NestAway Technologies Private Limited	India	98.72%	98.72%
Bonds Brain Technologies Private Limited	India	100.00%	100.00%
Nestaway Proptech Mena Real Estate L.L.C.	UAE	100.00%	-
Proptiger Marketing Services Private Limited	India	100.00%	-

Notes :

(i) K2V2 Technologies Private Limited (K2V2)

The Company invested ₹ 1,800 lakhs in FY 2021-22 for a 44.44% equity stake in K2V2. During the FY 2024-25, the Company acquired an additional 37.50% of K2V2's equity shares for a consideration of ₹ 112 lakhs, increasing its total holding to 81.94%. During the the year, the Company acquired an additional 8.20% of K2V2's equity shares for a consideration of ₹ 634 lakhs, increasing its total holding to 90.14%.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(ii) Liv Real Solutions Private Limited (LIV)

Under its ESOP plan, the Company granted stock options to LIV employees. The cost associated with these options, amounting to ₹ 4 lakhs for FY 2025-26 (previous year ₹ 9 lakhs) has been recorded by the Company as an Investment in LIV.

(iii) Integrow Asset Management Private Limited (Integrow)

The Company was holding 49.13% of the equity share capital of Integrow Asset Management Private Limited (Integrow), and by virtue of its right to exercise majority control in the Board of Integrow, consolidates its financial results as a subsidiary in accordance with IND AS 110. However considering a prospective restructuring of the equity of Integrow, the Company w.e.f. July 1, 2025 has kept the right to exercise majority control in the Board of Integrow in abeyance until March 31, 2027. Accordingly in the consolidated financial statements of the Company, Integrow has been treated as a 'subsidiary' for the quarter ended June 30, 2025 and as an 'investment in associate' from July 1, 2025.

As approved by the Board of Directors of the Company in its meeting held on October 16, 2025, the Company during the year ended March 31, 2026, has sold 0.97% of its holding in Integrow, for a consideration of ₹ 65.62 lakhs and made a profit of ₹ 41.72 lakhs, which has been shown under Other Income. The Company as on March 31, 2026 holds 48.16% of the equity share capital of Integrow.

(iv) Helloworld Technologies India Private Limited (HWTL)

In FY 2022-23, the Company acquired 100% of the equity shares of HWTL for a consideration of ₹ 3,811 lakhs. Subsequently, in FY 2023-24, loans and accrued interest on outstanding loans provided by the Company to HWTL, totaling ₹ 1,733 lakhs, were converted into equity investments.

Under its ESOP plan, the Company granted stock options to HWTL employees. The cost associated with these options, amounting to ₹ 2 lakhs for FY 2025-26 has been recorded by the Company as an Investment in HWTL.

(v) Aurum Analytica Private Limited (Analytica)

In FY 2022-23, the Company acquired 100% of the equity shares of Analytica for a consideration of ₹ 1,850 lakhs. During the FY 2024-25, the Company made a further investment of ₹ 17 lakhs in the equity shares of Analytica.

Under its ESOP plan, the Company granted stock options to Analytica employees. The cost associated with these options, amounting to ₹ 0 lakhs for FY 2025-26 has been recorded by the Company as an Investment in Analytica.

(vi) Monk Tech Ventures Private Limited (MTVL)

In FY 2023-24, the Company invested ₹ 5 lakhs for a 51% equity stake in MTVL.

Under its ESOP plan, the Company granted stock options to Monk Tech Ventures employees. The cost associated with these options, amounting to ₹ 1 lakhs for FY 2025-26 has been recorded by the Company as an Investment in MTVL.

(vii) NestAway Technologies Private Limited (NTPL)

In FY 2023-24, the Company acquired 93.64% of the equity shares of NTPL for a consideration of ₹ 7,791 lakhs. During the FY 2024-25, the Company made a further investment of ₹ 892 lakhs in the equity shares of NTPL, increasing its holding to 98.72%.

Under its ESOP plan, the Company granted stock options to NTPL employees. The cost associated with these options, amounting to ₹ 1 lakhs for FY 2025-26 has been recorded by the Company as an Investment in NTPL.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(viii) Bonds Brain Technologies Private Limited (Bonds Brain)

In FY 2024-25, the Company invested ₹ 1 lakh for a 100% equity stake in Bonds Brain. During the year, the Company has invested ₹ 2,200 lakhs in 1.50% Unsecured compulsory convertible debentures of Bonds Brain.

Under its ESOP plan, the Company granted stock options to Bonds Brain employees. The cost associated with these options, amounting to ₹ 6 lakhs for FY 2025-26 has been recorded by the Company as an Investment in Bonds Brain.

(ix) Nestaway Proptech Mena Real Estate L.L.C.

The Company in FY 2023-24 has incorporated a subsidiary in Dubai, UAE namely Nestaway PropTech MENA Real Estate LLC (formerly known as Aurum PropTech MENA LLC). The Company during the quarter ended September 30, 2025 invested ₹ 313.92 lakhs as equity capital and the subsidiary started its business operations. During the quarter ended March 31, 2026, the Company has further invested ₹ 232.46 lakhs as equity capital in the subsidiary.

(x) Proptiger Marketing Services Private Limited

During the year, the Company acquired 100% of the equity shares of PropTiger Marketing Services Private Limited for a consideration of ₹ 8,645 lakhs through an all stock equity swap by issuance of 42,42,537 fully paid-up equity shares (face value ₹ 5/-) of the Company on a preferential basis.

(xi) Merger of Aurum Software and Solutions Private Limited with Liv Real Solutions Private Limited

On March 06, 2026, two wholly owned Subsidiaries of the Company viz Aurum Softwares and Solutions Private Limited (ASSL) and Liv Real Solutions Private Limited (LIV) have filed a scheme of Arrangement with Regional Director II, Western Region (Mumbai), Ministry of Corporate Affairs, having Appointed date of April 01, 2025, wherein ASSL will be merged into LIV. The confirmation order of scheme of merger between the two subsidiaries has been received from Regional Director II, Western Region (Mumbai), Ministry of Corporate Affairs, on May 15, 2026, with the Scheme becoming effective on June 12, 2026. The effect of the order is given in the individual financial statements of ASSL and LIV.

Accordingly, the standalone financial results for the year ended March 31 , 2026, originally approved by the Board of Directors and filed with the stock exchange on April 23, 2026, have been updated to give effect to the Scheme and also the previous year's figures have been restated as per Ind AS 103- Business Combinations. There is no financial impact on the results and balances on the standalone financial statements of the Company for the year ended March 31, 2026 and comparative periods on account of this.

Note 4.b - Financial assets - loans

Note 4.b.1 - Loans (non-current)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Loans (Refer note 21)	524	581
Total	**524**	**581**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Notes:

(i) Loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and the Related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person are as below:

(Amount in ₹ lakhs, unless otherwise stated)

Type of Borrower	As at March 31, 2026		As at March 31, 2025	
	Amount outstanding	% of Total	Amount outstanding	% of Total
Promoter	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	524	100%	581	100%
Total	**524**	**100%**	**581**	**100%**

(ii) Loans to related parties carries a interest rate of 10-15% per annum and tenure between 2-4 years.

Note 4.b.2 - Loans (current)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Loans (Refer note 21)	11,473	7,642
Total	**11,473**	**7,642**

Notes:

(i) Loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and the Related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person are as below:

(Amount in ₹ lakhs, unless otherwise stated)

Type of Borrower	As at March 31, 2026		As at March 31, 2025	
	Amount outstanding	% of Total	Amount outstanding	% of Total
Promoter	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	11,473	100%	7,642	100%
Total	**11,473**	**100%**	**7,642**	**100%**

(ii) Loans to related parties are given for business purposes, carries a interest rate of 10-15% per annum and tenure between 2-4 years or on demand.

Note 4.c - Non-current financial assets - Others

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Long term deposits with bank	323	90
Security deposits	64	76
Total	**387**	**166**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.d - Trade receivables

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Considered good (Refer note 21)	110	345
Significant increase in credit risk	10	8
Less : Provision for trade receivables which have significant increase in credit risk	(10)	(8)
Total	**110**	**345**

Trade receivables ageing Schedules for the year ended March 31, 2026 and year ended March 31, 2025 outstanding from the due date of payment:

Unsecured, considered good

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Less than 6 months	108	32
6 months - 1 year	2	14
1-2 year	0	226
2- 3 years	-	73
More than 3 years	-	-
Total	**110**	**345**

Unsecured, significant increase in credit risk

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Not due	-	-
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 year	-	-
2- 3 years	10	8
More than 3 years	-	-
Total	**10**	**8**

The Company does not have any disputed trade receivables.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.e - Cash and cash equivalents

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents consists of the followings:		
Balances with banks		
Current accounts	538	102
Total	**538**	**102**

Note 4.f - Bank balances other than cash and cash equivalents

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Fixed deposits with original maturity for more than 3 months but less than 12 months	4,554	625
Earmarked balances with banks		
Unclaimed dividend account	684	713
ESOP deposits and call money received on Rights issue	14	87
Total	**5,252**	**1,425**

Note 4.g - Current financial assets - others

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Interest accrued on deposits	49	27
Interest accrued on loan (Refer note 21)	457	235
Security deposits	1	1
Total	**507**	**263**

Note 5.a - Deferred tax assets

(a) Deferred tax relates to the following:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax assets		
On property, plant and equipment	77	69
On business loss	526	890
On provision for employee benefits	3	4
Total	**606**	**963**
Deferred tax liabilities		
On net temporary differences relating to right-of-use assets and lease liabilities	55	82
On Other temporary differences	13	10

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Total	**68**	**92**
Deferred tax assets, net	**538**	**871**

(b) Reconciliation of deferred tax assets / (liabilities) (net):

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	871	881
Tax (liabilities) / assets recognized in Statement of Profit and Loss	(333)	(8)
On re-measurement gain / (loss) of post employment benefit obligation	0	(2)
Closing balance	**538**	**871**

(c) Deferred tax assets / (liabilities) to be recognized in Balance Sheet :

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax assets	606	963
Deferred tax liabilities	(68)	(92)
Total	**538**	**871**

(d) Income tax expense:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current tax	115	-
Taxation in respect of earlier years	-	12
Deferred tax (credit) / charge	333	8
Total	**448**	**20**

(e) Reconciliation of tax charge:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Profit / loss before tax	2,258	(255)
Statutory Income tax rate	25.17%	25.17%
Income tax (credit) / expense on the same at tax rates applicable	568	(64)
Tax effects of :		
Items not deductible to tax	-	128
Deferred tax asset not recognized on previous years tax losses	(38)	-
Impact of lower effective tax rates on rent income	5	(55)
Effect of lower tax rate on capital gains	(87)	
Tax of earlier years	-	12
Income tax expense / (credit)	**448**	**20**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 5.b - Income tax assets (net)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance income tax including tax deducted at source	-	113
Total	**-**	**113**

Note 5.c - Current tax liabilities (net)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Current tax liabilities (net of advance tax ₹ 48 lakhs, previous year Nil)	67	-
Total	**67**	**-**

Note 6 - Other non-current assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Prepaid expenses	0	2
Lease equalization	-	0
Total	**0**	**2**

Note 7 - Other current assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with statutory authorities	60	23
Advance to vendors	12	13
Unbilled revenue	26	26
Prepaid expenses	15	42
Others	28	6
Total	**141**	**110**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 8 - Equity share capital

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized share capital		
20,00,00,000 Equity shares of ₹ 5 each (March 31, 2025 : 20,00,00,000 Equity shares of ₹ 5 each)	10,000	10,000
Total	**10,000**	**10,000**
Issued, subscribed and paid up capital		
7,66,58,527 Equity shares of ₹ 5 each fully paid (March 31, 2025 : 2,92,73,456 Equity shares of ₹ 5 each fully paid)	3,833	1,463
Less : Calls unpaid	(12)	-
Equity shares of ₹ 5 each, partly paid-up (March 31, 2025 : 4,29,44,533 Equity shares of ₹ 5 each, ₹ 3.12 paid-up)	-	1,341
Less : Calls unpaid	-	(48)
(Refer note c below)		
Total	**3,821**	**2,756**

(a) Reconciliation of equity shares outstanding at the beginning and at the end of the year

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Outstanding at the beginning of the year	7,22,17,989	2,756	7,20,74,889	1,993
Add: Shares issued on exercise of employee stock options	1,98,001	10	1,43,100	8
Add: Preferential issue of shares (Refer note 8 (d))	42,42,537	212	-	-
Add : Call money received	-	843	-	755
Outstanding at the end of the year	**7,66,58,527**	**3,821**	**7,22,17,989**	**2,756**

(b) Rights, preferences and restrictions attached to shares:

Equity Shares: The Company has only one class of equity shares having par value of ₹ 5 per share. The holder of the equity share is entitled to dividend right and voting right in the same proportion as the capital paid-up on such equity share bears to the total paid-up equity share capital of the Company. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in the same proportion as the capital paid-up on the equity shares held by them bears to the total paid-up equity share capital of the Company.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(c) Issue of shares under Rights Issue:

The Company had issued 4,29,44,533 equity shares of face value of ₹ 5/- each on right basis ('Rights Equity Shares'). In accordance with the terms of issue, ₹ 20/- (including a premium of ₹ 18.75 per share) i.e. 25% of the Issue Price per Rights Equity Share, was received from the concerned allottees on application and shares were allotted. The Company has made First call of ₹ 30/- per Rights Equity Share (including a premium of ₹ 28.13 per share) in March 2024. As on March 31, 2025, an aggregate amount of ₹ 764 lakhs (including premium amount of ₹ 716 lakhs) is unpaid. The trading of 4,03,99,270 partly paid shares were effective from May 7, 2024.

The Company has made Second and Final call of ₹ 30/- per Rights Equity Share (including a premium of ₹ 28.12 per share) in March 2025 alongwith a reminder for the first call unpaid.

During the year ended March 31, 2026, the Company received ₹ 12,771.54 lakhs (including premium of ₹ 11,971.19 lakhs) on account of 4,25,71,789 shares against the Second and Final call money. The Company also received ₹ 677.68 lakhs (including premium of ₹ 635.44 lakhs) on account of 22,58,944 shares against the First call money. These 4,25,71,789 shares are now fully and available for trading on the BSE and NSE stock exchanges. The balance 3,72,744 shares which are not fully paid due to unpaid call money are not available for trading. The calls that remained unpaid (i) both the first and second call - ₹ 171.79 lakhs (including premium of ₹ 161.05 lakhs) for 2,86,319 shares at ₹ 60/- per share (ii) only the second call - ₹ 25.93 lakhs (including premium of ₹ 24.31 lakhs) for 86,425 shares at ₹ 30/- per share.

The Company has further received ₹ 13.85 lakhs from the Rights issue, corporate action for allotment of shares against this is under process.

The Company has also received ₹ 56.87 lakhs as interest for late payment of call money, which has been considered as Other income in the Profit and Loss statement for the year ended March 31, 2026.

Utilization of funds received under Rights Issue :

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Source of funds				
Opening unutilized fund	-	-	415	-
Proceeds from issue	13,449	12,120	-	8,589
Interest earned	323	8	-	59
Utilization of funds				
Payment towards :				
Issue expenses	10	3	-	397
Product development	460	89	40	287
Product marketing	238	63	20	-
Identified Investments	8,735	2,150	355	5,698
Funding inorganic growth initiavites and general corporate purpose	182	9,823	-	1,850
Unutilized funds	**4,147**	**-**	**-**	**415**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(d) Preferential issue of shares:

The Company on September 25, 2025, approved the allotment of 42,42,537 fully-paid equity shares of the Company having a face value of ₹ 5/- each at an issue price of ₹ 203.77 per equity share (including a premium of ₹ 198.77) on a preferential basis to REA India Pte Limited, Singapore, in order to acquire100% stake in PropTiger Marketing Services Private Limited, Bangalore, India, with the cost of acqusition at ₹ 8,645 lakhs.

The preferential issue of equity shares are in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018 read with Companies Act 2013 and rules made thereunder. These shares are subject to such lock-in restriction as prescribed under Chapter V of SEBI (ICDR) Regulation.

These equity shares rank pari-passu with the existing fully paid equity shares of the Company in all respects.

(e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Aurum RealEstate Developers Limited (formerly known as Aurum Platz IT Private Limited)	3,63,42,455	47.41%	3,60,32,859	49.90%
REA India Pte Ltd	42,42,537	5.53%	-	-
Total	**4,05,84,992**	**52.94%**	**3,60,32,859**	**49.90%**

(f) Change in shareholding of promoters are disclosed below:

Name of Promoters	Number of shares	% Total shares	% Changes during the year
Year ended March 31, 2026			
Aurum RealEstate Developers Limited (formerly known as Aurum Platz IT Private Limited)	3,63,42,455	47.41%	(2.49%)
Year ended March 31, 2025			
Aurum RealEstate Developers Limited (formerly known as Aurum Platz IT Private Limited)	3,60,32,859	49.90%	(0.35%)

(f) No class of shares have been issued as bonus shares or for consideration other than cash by the Company in last 5 years, except as mentioned in Note 8. (d) above.

(g) Shares reserved for issue under options as at March 31, 2026 and March 31,2025, were 13,36,989 and 15,89,615 respectively (Refer note 15.b)

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 9 - Other equity

(Amount in ₹ lakhs, unless otherwise stated)

Particulars		As at March 31, 2026	As at March 31, 2025
(A)	**Securities premium**		
	Opening balance	33,414	21,862
	On exercise of Employee stock options	146	106
	Transfer from Stock options outstanding account	141	97
	Received on Rights issue	12,592	11,349
	On issue of shares under share swap arrangement	8,433	-
	Closing balance	**54,726**	**33,414**
(B)	**ESOP deposits and share call money account**		
	Opening balance	87	-
	Received on Rights issue - pending allotment	14	85
	Allotment and refund of proceeds from Rights issue	(85)	-
	Received on exercise of ESOPs - pending allotment	-	2
	Allotment of shares against ESOPs exercised	(2)	-
	Closing balance	**14**	**87**
(C)	**Capital redemption reserve**	**79**	**79**
(D)	**Stock options outstanding account**		
	Opening balance	1,022	786
	Employee stock options granted to employees	84	276
	Employee stock options granted to employees of subsidiary companies	15	57
	Transferred to Securities premium	(141)	(97)
	Closing balance	**980**	**1,022**
(E)	**Retained earnings**		
	Opening balance	(1,110)	(842)
	Net profit/ (loss) for the current year	1,809	(275)
	Other comprehensive income / (loss)	(1)	7
	Closing balance	**698**	**(1,110)**
Total		**56,497**	**33,492**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 10.a. Borrowings

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Non-current	Current	Non-current	Current
Secured - at amortized cost				
OD FD -ICICI Bank (refer note 10.a.1)	-	88	-	89
OD FD - Axis Bank (refer note 10.a.1)	-	-	-	152
Total (A)	**-**	**88**	**-**	**241**
Unsecured				
Loan from related parties (refer note 10.a.2)	-	-	1,597	-
Total (B)	**-**	**-**	**1,597**	**-**
Total (A+B)	**-**	**88**	**1,597**	**241**

10.a.1 - Overdraft against fixed deposit (OD FD)

(i) ICICI Bank

The Company has taken OD facility from ICICI Bank amounting ₹ 90 lakhs.

Interest rate:

7.75% p.a

Security details:

Secured by Fixed deposit ₹ 112 lakhs.

(ii) Axis Bank

The Company has taken OD facility from ICICI Bank amounting ₹ 180 lakhs.

Interest rate:

7.25% p.a

Security details:

Secured by Fixed deposit ₹ 230 lakhs.

10.a.2 - Unsecured loan :

Loan from related parties carries interest rate of 10.30% p.a, repaid during the year

Note 10.b - Other financial liabilities

Note 10.b.1 - Other non-current financial liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits	7	(0)
Total	**7**	**(0)**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 10.b.2 - Other financial liabilities - current

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Capital creditors	1	1
Employee related payables	55	56
Interest accrued on borrowings	1	23
Provision for expenses	39	31
Unclaimed special dividend*	684	713
Security deposits	1	-
Other payables	3	3
Total	**784**	**827**

*During the year, the Company has transferred ₹ 2 lakhs (FY 2024-25 ₹ 2 lakhs) to Investor's Education and Protection Fund (IEPF) and there is no amount due and outstanding as at Balance Sheet date to be credited to the fund.

Note 10.c - Trade payables

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprises (Refer note 21)	-	20
Total outstanding dues of creditors other than micro and small enterprises	50	14
Total	**50**	**34**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the Company:

Based on the information available with the Company, the Company has following balances due to suppliers registered under the "The Micro, Small and Medium Enterprises Development Act, 2006"('MSMED Act'). The disclosures pursuant to the said MSMED Act are as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Amount remaining unpaid to supplier at the end of each accounting year:		
Principal	-	20
Interest	-	-
Total	**-**	**20**
(b) Principal amount paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	-	-
(c) Interest paid, other than under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the day	-	-
(d) Interest paid, under Section 16 of MSMED Act to suppliers registered under the MSMED Act, beyond the appointed day during the day	-	-
(e) Interest due and payable towards suppliers registered under MSMED Act, for payments already made	-	-
(f) Further interest remaining due and payable for earlier years	-	-

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Trade payable ageing schedule for other than MSME

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Not due	2	5
Less than 1 year	43	6
1-2 Years	4	2
2-3 Years	-	1
More than 3 Years	1	-
Total	**50**	**14**

Trade payable ageing schedule for MSME

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unbilled	-	-
Not due	-	3
Less than 1 year	-	17
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	**-**	**20**

Note:- There are no disputed trade payables.

Note 11 - Provisions

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits (Refer note15.a)		
Provision for gratuity (funded)	11	14
Total	**11**	**14**

Note 12 - Other current liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory dues payable	42	40
Total	**42**	**40**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 13 - Revenue from operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Information technology services (Refer note 21)	40	20
Rent income (Refer note 21)	-	93
Total	**40**	**113**

Note 13.a - Disaggregate revenue information

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2026 and March 31, 2025 by offerings and contract-type. The Company believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of our revenues and cash flows are affected by industry, market and other economic factors.

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue by offerings :		
Information technology services	40	20
Rent and related income	-	93
Services transferred over time	**40**	**113**

Note 14 - Other income

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest income from financial assets at amortized cost :		
deposits (Refer note 21)	97	75
loans (Refer note 21)	1,270	804
debentures (Refer note 21)	137	193
security deposits	6	12
Interest income - others[1]	57	-
Interest on income tax refund[2]	6	61
Income on investments measured at fair value	598	541
Profit on sale of current investments (mutual funds)	324	24
Support services income (Refer note 21)	30	176
Reversal of provisions	-	259
Gain on foreign currency transactions and translations	15	2
Miscellaneous income	1	3
Total	**2,541**	**2,150**

1. During the financial year the Company received ₹ 57 lakhs as interest towards late payment of call money which has been recognized as other income.
2. Interest on income tax refund pertains to A. Y. 2025-26, received during the financial year. The same has been recognized as other income on receipt basis.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 15 - Employee benefit expense

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, wages, bonus and other allowances	465	528
Contribution to provident fund, ESI and other funds (Refer note 15.a)	34	45
Gratuity expenses (Refer note 15.a)	10	15
Share based payments (Refer note 15.b)	83	276
Staff welfare expenses	52	48
Total	**644**	**912**

Note 15.a - Employee benefits

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(A) Defined contribution plans		
During the year, the Company has recognized the following amounts in the Standalone Statement of Profit and Loss		
Contribution to provident fund	25	29
Contribution to superannuation fund	2	2
Contribution to national pension scheme	7	14
Total	**34**	**45**

(B) Defined benefit plan - Gratuity

The Company sponsors funded defined benefit plans for qualifying employees. The defined benefit plans are administered by Life Insurance Corporation of India (LIC) and every year the required contribution amount is paid to LIC. Under the Gratuity plan, the eligible employees are entitled to post-retirement benefit at the rate of 15 days salary for each year of service until the retirement age of 58. The vesting period for Gratuity as payable under The Payment of Gratuity Act is 5 years. The employee defined plan assets/ (liability) has been determined by actuary as per the provisions of IND AS 19 “Employee benefits”.

i) Actuarial assumptions

The principal assumptions used for the purposes of actuarial valuation were as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Discount rate (per annum)	6.62%	6.56%
Rate of increase in salary	Next year 13%, thereafter 7%	Next year 13%, thereafter 7%
Expected average remaining working lives of employees (years)	5.42	4.51
Attrition rate (across various age groups)	10% - 30%	10% - 30%
Expected rate of return on plan assets	10-30%	10-50%

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

ii) Changes in the present value of defined benefit obligation

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Present value of obligation at the beginning of the year	51	44
Current service cost	9	13
Interest on defined benefit obligation	3	3
Actuarial (gain)/loss on obligations	1	(9)
Benefits paid	-	-
Present value of obligation at the end of the year	**64**	**51**

iii) Change in fair value of assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Fair value of plan assets at the beginning of the year	37	25
Expected return on plan assets	2	2
Employer's contribution	14	10
Benefits paid	-	-
Actuarial (loss)/gain on plan assets	0	0
Fair value of plan assets at the end of the year	**53**	**37**

iv) Expense recognized as employee benefits expense in the Standalone Statement of Profit and Loss

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current service cost	9	13
Interest on net defined benefit liability/(asset)	1	2
Total	**10**	**15**

v) Income recognized as OCI in the Standalone Statement of Profit and Loss

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Remeasurements during the year due to:		
Changes in financial assumptions	(0)	4
Experience adjustments	(0)	(9)
Demographic assumption changes	2	(4)
Actual return on plan assets less expected interest on plan assets	-	-
Total	**2**	**(9)**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

vi) Assets and liabilities recognized in the Standalone Balance Sheet:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Present value of funded defined benefit obligation	64	51
Fair value of plan assets	(53)	(37)
Net liability	**11**	**14**

vii) Expected contribution to the fund in the next year	**11**	**10**

viii) Sensitivity analysis

Gratuity is a lump sum plan and the cost of providing these benefits is typically less sensitive to small changes in demographic assumptions. The key actuarial assumptions to which the benefit obligation results are particularly sensitive to are discount rate and expected salary increase. A quantitative sensitivity analysis for significant assumptions is furnished below :

(Amount in ₹ lakhs, unless otherwise stated)

Impact on defined benefit obligation	As at March 31, 2026		As at March 31, 2025	
	In (%)	In ₹	In (%)	In ₹
Discount rate				
0.5% increase	(2.76)%	63	(4)	50
0.5% decrease	3.06%	67	0	53
Rate of increase in salary				
0.5% increase	3.44%	67	0	54
0.5% decrease	(3.18)%	63	(4)	49

ix) Maturity profile of defined benefit obligations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Expected future cashflows		
Year 1	40	4
Year 2	4	5
Year 3	4	8
Year 4	3	33
Year 5	3	2
Years 6 to 10	12	8
Years 10 and above	17	7

x) The major categories of plan assets are as follows:

The plan asset for the funded gratuity plan is administered by Life Insurance Corporation of India ('LIC') as per the investment pattern stipulated for Pension and Group Schemes fund by Insurance Regulatory and Development Authority regulations i.e. 100% of plan assets are invested in insurer managed fund. Quoted price of the same is not available in active market.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

xi) Risk exposure

Through its defined benefit plans, the Company is exposed to a number of risks, the most significant of which are detailed below:

Investment risk

The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to market yields at the end of the reporting period on government bond; if the return on plan asset is below this rate, it will create a plan deficit. Currently the plan has a relatively balanced investment in equity securities and debt instruments.

Interest risk

A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.

Longevity risk

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary risk

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

Note 15.b - Share based payments

(a) Scheme details

The Company has Employee Stock Option scheme i.e. ESOP 2021, under which options have been granted on the basis of performance and other eligibility criterias at the exercise price of ₹ 5 to ₹ 80 per share to be vested from time to time.

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	WAEP (₹)	Number	WAEP (₹)
Options outstanding at beginning of the year	15,89,615	78	17,07,375	78
Options granted during the year	1,45,000	80	38,840	80
Options exercised during the year	(1,98,001)	79	(1,43,100)	79
Options cancelled during the year	(1,99,625)	78	(13,500)	77
Options outstanding at the end of the year	**13,36,989**	**78**	**15,89,615**	**78**
Options exercisable at the end of the year	**11,24,439**	**78**	**8,57,000**	**78**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

The fair value of each option is estimated on the date of grant using the Black Scholes model. The following tables list the inputs used on the date of grant for the years ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average fair value of the options at the grant dates (₹)	122	152
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.24 to 6.44%	6.84 - 7.00%
Expected life of share options (years)	4.5 - 5 years	2.5 - 5 Years
Expected volatility (%)	40.20 to 45.20%	37.77 - 44.29%

(b) Stock options exercised during the year :

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options exercised during the year	1,98,001	1,43,100
Weighted average share price at the date of exercise (₹)	165	160

(c) For stock options outstanding at the end of the year, the range of exercise prices and weighted average remaining contractual life (vesting period and exercise period)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Options outstanding	13,36,989	15,89,615
Range of exercise price (₹)	77 - 80	77 - 80
Weighted average exercise price (₹)	78	78
Weighted average remaining contractual life (years)	4	3

(d) Information on stock options granted during the year ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options granted during the year	1,45,000	38,840
Option pricing model used	Black Scholes	Black Scholes
Weighted average share price (₹)	178	209
Exercise price (₹)	80	80
Expected volatility (%)	40.20 to 45.20%	37.77 - 44.29%
Option life (vesting period and exercise period)	4.5 - 5 years	2.5 - 5 Years
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.24 to 6.44%	6.84 - 7.00%

(e) Effect of share-based payment plan on the Standalone Balance Sheet and Standalone Statement of Profit and Loss :

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Stock option outstanding account (Refer note 9D)	980	1,022
Share based payments (Refer note 15)	83	276

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 16 - Finance costs

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest on :		
borrowings - bank	13	50
lease liabilities (Refer note 3.b)	22	26
borrowings (Refer note 21)	34	67
security deposits	(0)	(0)
Total	**69**	**143**

Note 17 - Depreciation and amortization expenses

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation on property, plant and equipment (Refer note 3.a)	108	154
Depreciation on right of use assets (Refer note 3.b)	154	174
Amortization of intangible assets (Refer note 3.c)	199	107
Total	**461**	**434**

Note 18 - Other expenses

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
a. Operating expenses		
Electricity	0	14
Utilities	16	12
Rent	-	4
Loss on sale of property, plant and equipment	-	35
Loss on termination of lease	-	5
	16	**70**
b. Establishment expenses		
Advertisement and publicity	116	111
Professional fees (Refer note (a) below)	183	178
Repairs and maintenance - buildings	51	50
Hardware and software expenses	32	18
Travelling and conveyance	30	24
Rent	7	7
Electricity	41	13
Membership and subscription	43	29
Stock exchange listing fees	43	39
Rates and taxes	26	28
Seminar and conference	10	88

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Communication charges	3	3
Printing and stationery	3	4
Provision for bad debts	3	14
Insurance	0	-
Advances written off	-	248
Miscellaneous expenses	192	-
	783	**854**
Total	**799**	**924**

*Note : (a) The following is the break-up of auditors remuneration (exclusive of GST)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
i. Statutory audit fees	27	23
ii. Other matters- other professional and certification fees	7	6
Total	**34**	**29**

Note 19 - Discontinued operations

The Board of Directors of the Company, at its meeting held on March 12, 2026, approved the sale of Buildings owned by the Company at Navi Mumbai, for a consideration of approximately ₹ 11,200 lakhs. The Company is in the process of obtaining clearances from statutory authorities to close the sale transaction, which is expected to be closed by June 30, 2026. The Company has transferred the possession of a floor in the buildings to the buyer during the quarter ended March 31, 2026, and consequently recognized a gain of ₹ 1,772 lakhs attributable to the floor in the buildings as Other Income from Discontinued operations. The balance transaction will be recognized once clearances from statutory authorities are received and sale transaction is concluded.

The Buildings derive Rental income, and the financial performance from its operations is shown under the Rental segment. As required by IND AS 105, Non-current Assets Held for Sale and Discontinued Operations, the financial performance of the Buildings and the assets/liabilities have been shown separately in these financial statements, for the year ended March 31, 2026 and March 31, 2025.

a. Statement of financial results of the discontinued operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Income		
Revenue from operations	1,098	1,108
Other income	1,806	26
Total income	**2,904**	**1,134**
Expenses		
Finance costs	520	581
Depreciation and amortization expense	264	226
Other expenses	470	433
Total expenses	**1,254**	**1,240**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Profit/(loss) before tax	**1,650**	**(106)**
Tax (credit)/expenses	416	(27)
Profit/(loss) after tax	**1,234**	**(79)**
Other comprehensive income		
(i) Items that will not be reclassified subsequently to profit or loss	-	-
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	-
(iii) Items that will be reclassified subsequently to profit or loss	-	-
Total other comprehensive income, net of tax	**-**	**-**
Total comprehensive income	**1,234**	**(79)**
Earning per share of ₹ 5/- each		
Basic (₹)	2.00	(0.15)
Diluted (₹)	1.96	(0.14)

b. Statement of Balance Sheet items of the discontinued operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current assets	2,829	3,139
Current assets	1,269	80
Total assets	**4,098**	**3,219**
Non-current liabilities	5,945	6,249
Current liabilities	468	255
Total liabilities	**6,413**	**6,504**

c. Statement of cash flows of the discontinued operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from operating activities	840	495
Cash flow from investing activities	556	(257)
Cash flow from financing activities	(715)	1,442

Note:

The total liabilities of the discontinued operations include loan outstanding, details as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Non-current	Current	Non-current	Current
Secured - at amortized cost				
Term loan - LRD from Axis Bank (refer note a below)	3,739	183	3,922	150
Term loan - LRD from Axis Bank (Refer note b below)	1,995	80	2,075	66
Total	**5,734**	**263**	**5,997**	**216**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

a. **Secured Term Loan under Lease Rental Discounting (LRD) from Axis Bank**

The Company has taken loan from Axis Bank amounting ₹ 4,263 lakhs in 2023-24

Interest rate:

Repo rate + 2.50% p.a

Security details:

Hypothecation of entire current assets and lease rentals, both present and future on exclusive basis and collateral of commercial property located at plot no P-136 and P-136 1, MIDC TTC Industrial Area, Thane Belapur Road, Navi Mumbai, Thane, Maharshtra owned by the Company.

b. **Secured Term Loan under Lease Rental Discounting (LRD) from Axis Bank**

The Company has taken loan from Axis Bank amounting ₹ 2,192 lakhs in 2024-25

Interest rate:

Repo rate + 2.50% p.a

Security details:

Hypothecation of entire current assets and lease rentals, both present and future on exclusive basis and collateral of commercial property located at plot no P-136 and P-136 1, MIDC TTC Industrial Area, Thane Belapur Road, Navi Mumbai, Thane, Maharshtra owned by the Company.

Note 20 - Earnings per share

Basic earnings per share amounts are calculated by dividing the profit/(loss) for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share amounts are calculated by dividing the profit/(loss) attributable to equity holders after adjusting by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on outstanding stock options.

The components of basic and diluted earnings per share for total operations are as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
CONTINUING OPERATIONS		
(a) Profit/(loss) for the year attributable to equity shareholders	575	(197)
(b) Weighted average number of outstanding equity shares considered for basic EPS	6,17,08,311	5,41,90,584
Effect of dilutive potential equity shares arising from outstanding employee stock options	14,31,150	7,56,686
Number of shares considered for diluted EPS*	6,31,39,461	5,49,47,270
(c) Earnings per share (Face value per share ₹ 5/- each (Previous year ₹ 5/- each))		
Basic (₹)	0.93	(0.36)
Diluted (₹)**	0.91	(0.36)

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
DISCONTINUED OPERATIONS		
(a) Profit/(loss) for the year attributable to equity shareholders	1,234	(79)
(b) Weighted average number of outstanding equity shares considered for basic EPS	6,17,08,311	5,41,90,584
Effect of dilutive potential equity shares arising from outstanding employee stock options	14,31,150	7,56,686
Number of shares considered for diluted EPS*	6,31,39,461	5,49,47,270
(c) Earnings per share (Face value per share ₹ 5/- each (Previous year ₹ 5/- each))		
Basic (₹)	2.00	(0.15)
Diluted (₹)**	1.96	(0.15)
Total		
(a) Profit/(Loss) for the year attributable to equity shareholders	1,809	(276)
(b) Weighted average number of outstanding equity shares considered for basic EPS	6,17,08,311	5,41,90,584
Effect of dilutive potential equity shares arising from outstanding employee stock options	14,31,150	7,56,686
Number of shares considered for diluted EPS*	6,31,39,461	5,49,47,270
(c) Earnings per share (Face value per share ₹ 5/- each (Previous year ₹ 5/- each))		
Basic (₹)	2.93	(0.51)
Diluted (₹)**	2.87	(0.51)

*The weighted average number of shares takes into account the weighted average effect of changes arising from issue of new shares and ESOP transactions during the year.

** Where the effect is anti dilutive, Diluted earnings per share is the same as basic earning per share.

There have been no transactions involving equity shares or potential equity shares between the reporting date and the date of authorization of these financial statements.

Note 21 - Related party disclosures

(A) Names of related parties and description of relationship with whom the Company had transactions during the year

Name of the Related Party	Country	Relationship
1. Aurum RealEstate Developers Limited	India	Promoter
(formerly known as Aurum Platz IT Private Limited)		
2. Aurum Facility Management Private Limited	India	Promotor and its Group Company
(formerly known as Orize Property Management Private Limited)		
3. Aurum Platz (Goregaon) Private Limited	India	Promotor and its Group Company

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Name of the Related Party	Country	Relationship
4. K2V2 Technologies Private Limited	India	Subsidiary
5. Liv Real Solutions Private Limited	India	Wholly Owned Subsidiary
(formerly known as Aurum RealTech Services Private Limited)		
6. Monk Tech Labs Pte. Limited	Singapore	Subsidiary
7. Integrow Asset Management Private Limited	India	Associate company (From July 1, 2025)
8. Helloworld Technologies India Private Limited	India	Wholly Owned Subsidiary
9. Aurum Analytica Private Limited	India	Wholly Owned Subsidiary
(formerly known as Blink Advisory Services Private Limited)		
10. Monk Tech Venture Private Limited	India	Subsidiary
11. Cuneate Services Private Limited	India	Wholly Owned Subsidiary
12. YieldWiseX Technologies Private Limited	India	Wholly Owned Subsidiary
(formerly known as Vartaman Consultants Private Limited)		
13. NestAway Technologies Private Limited	India	Subsidiary
14. Bonds Brain Technologies Private Limited	India	Wholly Owned Subsidiary
15. Nestaway Proptech Mena Real Estate L.L.C.	UAE	Wholly Owned Subsidiary
16. Proptiger Marketing Services Private Limited	India	Wholly Owned Subsidiary (From September 25, 2025)
17. HelloWorld Living Private Limited	India	Wholly Owned step-down Subsidiary (From November 24, 2025)

(B) Other related parties with whom the Company had transactions during the year

List of Key management personnel:	
Vasant Gujarathi	Non-Executive Independent Director
Ajit Joshi	Non-Executive Independent Director
Padma Deosthali	Non-Executive Independent Director
Ramashrya Yadav	Non-executive Director
Srirang Athalye	Non-executive Director (till July 31, 2025)
Ashish Deora	Non-executive Director (from April 30, 2025)
Onkar Shetye	Executive Director
Kunal Karan	Chief Financial Officer
Sonia Jain	Company Secretary & Compliance Officer

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(C) Details of transactions with related party in the ordinary course of business:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
I. Revenue from operations		
i. Information technology services		
Liv Real Solutions Private Limited	20	20
(formerly known as Aurum RealTech Services Private Limited)		
Nestaway Proptech Mena Real Estate LLC	20	-
Total	**40**	**20**
ii. Rent income		
K2V2 Technologies Private Limited	-	60
Liv Real Solutions Private Limited	-	33
(formerly known as Aurum RealTech Services Private Limited)		
Total	-	93
Total	**40**	**113**
II. Other income		
i. Interest income on deposits		
Aurum Platz (Goregaon) Private Limited	-	23
Total	**-**	**23**
ii. Interest income on loans		
Aurum RealEstate Developers Limited	65	-
(formerly known as Aurum Platz IT Private Limited)		
K2V2 Technologies Private Limited	75	79
Liv Real Solutions Private Limited	0	2
(formerly known as Aurum RealTech Services Private Limited)		
Monk Tech Labs Pte. Limited	4	-
Integrow Asset Management Private Limited	97	126
Helloworld Technologies India Private Limited	363	153
Aurum Analytica Private Limited	38	43
(formerly known as Blink Advisory Services Private Limited)		
Monk Tech Venture Private Limited	44	24
Cuneate Services Private Limited	0	-
YieldWiseX Technologies Private Limited	237	188
(formerly known as Vartaman Consultants Private Limited)		
Nestaway Technologies Private Limited	320	154
Bonds Brain Technologies Private Limited	2	0
Proptiger Marketing Services Private Limited	1	-
Total	**1,268**	**795**
iii. Interest income on debentures		
Monk Tech Labs Pte. Limited	89	75
Integrow Asset Management Private Limited	-	48
Bonds Brain Technologies Private Limited	25	-
Total	**114**	**123**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
iv. Support services income		
Liv Real Solutions Private Limited	9	18
Helloworld Technologies India Private Limited	-	12
Aurum Analytica Private Limited	22	18
YieldWiseX Technologies Private Limited	-	127
(formerly known as Vartaman Consultants Private Limited)		
Total	31	177
Total	**1,412**	**1,118**
III. Employee benefit expense		
i. Salaries, wages, bonus and other allowances		
Remuneration to key management personnel :		
Onkar Sunil Shetye	72	66
Kunal Karan	103	96
Sonia Jain	14	13
Total	**189**	**175**
ii. Contribution to provident fund, ESI and other funds		
Onkar Sunil Shetye		
Provident Fund	4	3
Total	**4**	**3**
Kunal Karan		
Provident Fund	6	5
National Pension Scheme	4	4
Superannuation	2	2
Total	**12**	**11**
Sonia Jain		
Provident Fund	1	1
National Pension Scheme	1	1
Total	2	2
Total	**18**	**16**
iii. Share based payments		
Onkar Sunil Shetye	21	52
Kunal Karan	8	21
Sonia Jain	9	14
Total	38	87
Total	**244**	**279**
IV. Finance costs		
i. Interest on borrowings		
Aurum RealEstate Developers Limited	17	62
(formerly known as Aurum Platz IT Private Limited)		
Liv Real Solutions Private Limited	16	5
(formerly known as Aurum RealTech Services Private Limited)		
Total	**33**	**67**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
V. Other expenses		
a. Establishment expenses		
i. Rent		
Helloworld Technologies India Private Limited	9	-
Total	**9**	**-**
ii. Professional fees		
Directors sitting fees :		
Vasant Gujarathi	8	9
Ajit Joshi	7	7
Ramshrya Yadav	3	4
Padma Deosthali	3	5
Ashish Deora	3	-
Srirang Athalye	3	9
Total	27	34
Total	**36**	**34**
VI. Other transactions during the financial year		
A. Investments		
i. Investments - in Equity shares		
a. For new equity shares		
K2V2 Technologies Private Limited	634	112
Cuneate Services Private Limited	99	-
Aurum Analytica Private Limited	-	17
(formerly known as Blink Advisory Services Private Limited)		
Nestaway Technologies Private Limited	-	892
Bonds Brain Technologies Private Limited	-	1
Nestaway Proptech Mena Real Estate L.L.C.	546	-
Proptiger Marketing Services Private Limited	8,645	-
Total	**9,924**	**1,022**
b. Fair value of Share based payment to employees of subsidiary companies		
Liv Real Solutions Private Limited	4	9
(formerly known as Aurum RealTech Services Private Limited)		
Monk Tech Labs Pte. Limited	-	3
Helloworld Technologies India Private Limited	2	4
Aurum Analytica Private Limited	0	38
(formerly known as Blink Advisory Services Private Limited)		
Monk Tech Venture Private Limited	1	-
Nestaway Technologies Private Limited	1	2
Bonds Brain Technologies Private Limited	6	-
Total	14	56
Total	**9,938**	**1,078**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
ii. Investments - in Debentures		
Monk Tech Labs Pte. Limited	-	212
Integrow Asset Management Private Limited	-	824
Bonds Brain Technologies Private Limited	2,200	-
Total	**2,200**	**1,036**
iii Debenture of Subsidiaries, associates converted in Equity		
Integrow Asset Management Private Limited	-	1,474
Total	**-**	**1,474**
B. Loans		
i. Loans - given to related parties during the year		
Liv Real Solutions Private Limited	-	338
(formerly known as Aurum RealTech Services Private Limited)		
K2V2 Technologies Private Limited	-	65
Monk Tech Labs Pte. Limited	69	-
Integrow Asset Management Private Limited	-	345
Helloworld Technologies India Private Limited	1,695	1,745
Aurum Analytica Private Limited	560	60
(formerly known as Blink Advisory Services Private Limited)		
Monk Tech Venture Private Limited	201	90
Cuneate Services Private Limited	7	-
YieldWiseX Technologies Private Limited	115	767
(formerly known as Vartaman Consultants Private Limited)		
Nestaway Technologies Private Limited	2,005	1,505
Bonds Brain Technologies Private Limited	45	6
Proptiger Marketing Services Private Limited	435	-
Total	**5,132**	**4,986**
ii. Loans - repaid by related parties during the year		
Liv Real Solutions Private Limited	308	91
(formerly known as Aurum RealTech Services Private Limited)		
K2V2 Technologies Private Limited	69	121
Integrow Asset Management Private Limited	-	678
Aurum Analytica Private Limited	310	310
(formerly known as Blink Advisory Services Private Limited)		
Cuneate Services Private Limited	7	-
YieldWiseX Technologies Private Limited	88	-
(formerly known as Vartaman Consultants Private Limited)		
Nestaway Technologies Private Limited	360	0
Bonds Brain Technologies Private Limited	51	-
Proptiger Marketing Services Private Limited	85	-
Helloworld Technologies India Private Limited	80	-
Total	1,358	2,316
Total	**3,774**	**2,670**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
C. Borrowings		
i. Borrowings - during the year		
Aurum RealEstate Developers Limited	-	1,597
(formerly known as Aurum Platz IT Private Limited)		
Liv Real Solutions Private Limited	317	-
(formerly known as Aurum RealTech Services Private Limited)		
Total	**317**	**1,597**
ii. Borrowings - repaid during the year		
Aurum RealEstate Developers Limited	1,597	4,660
(formerly known as Aurum Platz IT Private Limited)		
Liv Real Solutions Private Limited	317	570
(formerly known as Aurum RealTech Services Private Limited)		
Total	1,914	5,230
Total	**(1,597)**	**(3,633)**

(D) Amount due to/from related party

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
i. Investments		
K2V2 Technologies Private Limited	2,546	1,912
Liv Real Solutions Private Limited	1,730	1,726
(formerly known as Aurum RealTech Services Private Limited)		
Monk Tech Labs Pte. Limited	1,609	1,609
Integrow Asset Management Private Limited	2,449	2,473
Helloworld Technologies India Private Limited	5,874	5,872
Aurum Analytica Private Limited	2,171	2,171
(formerly known as Blink Advisory Services Private Limited)		
Monk Tech Venture Private Limited	6	5
Cuneate Services Private Limited	100	1
YieldWiseX Technologies Private Limited	963	963
(formerly known as Vartaman Consultants Private Limited)		
NestAway Technologies Private Limited	8,686	8,685
Bonds Brain Technologies Private Limited	2,207	1
Nestaway Proptech Mena Real Estate L.L.C.	546	-
Proptiger Marketing Services Private Limited	8,645	-
Total	**37,534**	**25,420**
ii. Loans		
K2V2 Technologies Private Limited	546	614
Liv Real Solutions Private Limited	-	308
(formerly known as Aurum RealTech Services Private Limited)		
Monk Tech Labs Pte. Limited	69	-
Integrow Asset Management Private Limited	717	717

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Helloworld Technologies India Private Limited	3,715	2,100
Aurum Analytica Private Limited	335	85
(formerly known as Blink Advisory Services Private Limited)		
Monk Tech Venture Private Limited	496	295
YieldWiseX Technologies Private Limited	2,025	1,998
(formerly known as Vartaman Consultants Private Limited)		
NestAway Technologies Private Limited	3,510	1,865
Bonds Brain Technologies Private Limited	-	6
Proptiger Marketing Services Private Limited	350	-
Total	**11,998**	**8,223**
iii. Trade payable		
Helloworld Technologies India Private Limited	4	-
Total	**4**	**-**
iv. Trade receivables		
Nestaway Proptech Mena Real Estate L.L.C.	10	-
K2V2 Technologies Private Limited	-	298
Total	**10**	**298**
v. Financial assets - others		
Interest accrued on loans and investments		
K2V2 Technologies Private Limited	54	6
Liv Real Solutions Private Limited	-	0
(formerly known as Aurum RealTech Services Private Limited)		
Monk Tech Labs Pte. Limited	114	137
Integrow Asset Management Private Limited	0	8
Helloworld Technologies India Private Limited	0	20
Aurum Analytica Private Limited	-	1
(formerly known as Blink Advisory Services Private Limited)		
Monk Tech Venture Private Limited	44	2
YieldWiseX Technologies Private Limited	235	18
(formerly known as Vartaman Consultants Private Limited)		
NestAway Technologies Private Limited	-	18
Bonds Brain Technologies Private Limited	0	0
Proptiger Marketing Services Private Limited	0	-
Total	**458**	**233**
vi. Other current assets		
Unbilled revenue		
YieldWiseX Technologies Private Limited	26	26
(formerly known as Vartaman Consultants Private Limited)	-	-
Total	**26**	**26**

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Other receivables		
Integrow Asset Management Private Limited	98	-
Aurum Analytica Private Limited	-	20
(formerly known as Blink Advisory Services Private Limited)		
Monktech Venture Private Limited	2	-
Total	100	20
Total	**126**	**46**
vii. Borrowings		
Aurum RealEstate Developers Limited	-	1,597
(formerly known as Aurum Platz IT Private Limited)		
Total	**-**	**1,597**
viii. Other current liabilities - Interest accrued but not due on borrowings		
Aurum RealEstate Developers Limited	-	22
(formerly known as Aurum Platz IT Private Limited)		
Total	**-**	**22**
ix. Other current liabilities - Employee related payables		
Payables to KMP		
Onkar Sunil Shetye	18	16
Kunal Karan	27	25
Sonia Jain	0	0
Total	**45**	**41**

(E) Terms and conditions of transactions with related parties

Outstanding balances at the year-end are unsecured and interest free except loans. There have been no guarantees provided or received for any related party receivables or payables. For the year ended March 31, 2026 and March 31, 2025, the Company has not recorded any impairment of receivables relating to amounts owed by related parties. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Note 22 - Commitments and contingencies

The Company does not have any commitments and contingencies

Note 23 - Segment reporting

As per Ind AS 108- "Operating Segment", segment information has been provided under the Notes to Consolidated Financial Statements

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 24.a - Financial instruments

Fair value measurements

(Amount in ₹ lakhs, unless otherwise stated)

Fair Value and Carrying Amount	As at March 31, 2026			As at March 31, 2025		
	Fair value through Profit and loss	Fair value through Other comprehensive income	Amortized Cost	Fair value through Profit and loss	Fair value through Other comprehensive income	Amortized Cost
Financial assets- non current						
Investments	-	2	-	-	2	1,538
Loans	-	-	524	-	-	581
Other financial assets	-	-	387	-	-	166
Financial assets- current						
Investments	5,363	-	-	3,217	-	-
Cash and cash equivalents	-	-	538	-	-	102
Trade receivables	-	-	110	-	-	345
Bank balances other than cash and cash equivalents	-	-	5,252	-	-	1,425
Loans	-	-	11,473	-	-	7,642
Other financial assets	-	-	507	-	-	263
Financial liabilities- non current						
Borrowings	-	-	-	-	-	1,597
Lease liabilities	-	-	689	-	-	-
Other financial liabilities	-	-	7	-	-	0
Financial liabilities- current						
Borrowings	-	-	88	-	-	241
Lease liabilities	-	-	123	-	-	131
Trade payables	-	-	50	-	-	35
Other financial liabilities	-	-	784	-	-	827

Note 24.b - Fair value hierarchy

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are measured at amortized cost and for which fair values are disclosed in the financial statement.

Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Level 3 (Unobservable inputs)		
Investment in Integrow Real Estate Special Situation Fund carried at fair value through profit and loss	2,849	3,217
Investments in equity shares measured at fair value through other comprehensive income	2	2

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

The fair value of current investments, cash and cash equivalents, trade receivables, bank balances other than cash and cash equivalents, current loans, other financial assets, current borrowings, lease liabilities, trade payables and other financial liabilities approximates their fair market value due to the relatively short period of time of original maturity tenure of these instruments.

The fair values for security deposits, investment in debentures, lease liabilities and borrowings are calculated based on cash flows discounted using a current lending rate, however the change in current rate does not have any significant impact on fair values as at the current period end.

Note 24.c - Financial risk management objectives and policies

The Company is exposed to various financial risks. These risks are categorized into market risk, credit risk and liquidity risk. The Company's risk management is coordinated by the Board of Directors and focuses on securing long term and short term cash flows. The Company does not engage in trading of financial assets for speculative purposes.

(A) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates and other market changes.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a different currency from the Company's functional currency).

Foreign currency sensitivity

The Company is not exposed to Foreign currency sensitivity.

(B) Credit risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analysing credit limits and credit worthiness of customers on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit.

Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash and cash equivalents, time deposits and investment in mutual fund. The Company maintains its cash and cash equivalents, time deposits and investment in mutual fund, with banks and mutual fund houses having good reputation, good past track record, and who meet the minimum threshold requirements under the counterparty risk assessment process, and reviews their credit-worthiness on a periodic basis.

(C) Liquidity risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company consistently generated sufficient cash flows from operations to meet its financial obligations as and when they fall due.

The Company's current assets aggregate to ₹ 23,384 lakhs (March 31, 2025 - ₹ 13,104 lakhs) including current investments, Loans, cash and cash equivalents and bank balances against aggregate current liability of ₹ 1,154 lakhs (March 31, 2025 - ₹ 1,273 lakhs) and non current liabilities ₹ 707 lakhs (March 31, 2025 - ₹ 1,611 lakhs) including borrowings on the reporting date. While the Company's total equity stands at ₹ 60,318 lakhs (March 31, 2025 - ₹ 36,248 lakhs). Hence liquidity risk or risk that the Company may not be able to settle or meet its obligations as they become due does not exist.

Note 24.d - Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximize the shareholder value and to ensure the Company's ability to continue as a going concern.

The Company monitors gearing ratio i.e. total debt in proportion to its overall financing structure, i.e. equity and debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

(Amount in ₹ lakhs, unless otherwise stated)

Particulars		As at March 31, 2026	As at March 31, 2025
Total equity	(i)	60,318	36,248
Borrowings		-	310
Net debt	(ii)	**-**	**310**
Overall financing	(iii) = (i) + (ii)	60,318	36,559
Gearing ratio	(ii)/ (iii)	-	0.01

No changes were made in the objectives, policies or processes for managing capital during the years ended March 31, 2026 and March 31, 2025.

Note 25 - Corporate social responsibility expenditure

As per Section 135 of the Companies Act, 2013 ("the Act"), a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities. A CSR committee has been formed by the Company as per the Act. The funds were primarily allocated to a corpus and utilised through the year on these activities which are specified in Schedule VII of the Companies Act, 2013.

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	March 31, 2026	March 31, 2025
Gross amount required to be spent as per Section 135 of the Act	-	6
Add: amount unspent from previous years	-	-
Total gross amount required to be spent during the year	**-**	**6**
Amount approved by the Board to be spent during the year	-	6

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026			As at March 31, 2025		
	In Cash	Yet to be paid in cash	Total	In Cash	Yet to be paid in cash	Total
1. Construction/acquisition of any asset	-	-	-	-	-	-
2. On purpose other than (1) above	-	-	-	6	-	6
3. Shortfall/ (excess) at the end of the year	-	-	-	-	-	-
4. Reason for shortfall			NA			NA

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 26 - Ratios analysis and its elements

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025	% change from March 31, 2025 to March 31, 2026
Current ratio	20.27	10.29	96.94
Debt-equity ratio	0.00	0.05	(97.12)
Debt service coverage ratio	0.47	0.04	1,125.14
Return on equity ratio	0.01	(0.01)	(281.87)
Trade receivables turnover ratio	0.18	0.35	(49.84)
Net capital turnover ratio	0.00	0.01	(81.18)
Net profit ratio	14.38	(1.74)	(926.11)
Return on capital employed	0.01	(0.00)	(6,021.89)
Return on investment	0.14	0.20	(29.72)

Reasons for significant variance in above ratio

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	% change from March 31, 2025 to March 31, 2026
Current ratio	The % increase in current ratio is attributable to increase in current assets on account of grant of loans to subsidiaries and reduction of current liabilities on account of reduction of borrowings.
Debt-equity ratio	The debt-equity ratio reduced significantly primarily due to repayment of borrowings relating to the discontinued operations during the year. In addition, the equity base increased on account of profit earned during the year, resulting in a lower leverage position.
Debt service coverage ratio	Debt Service Coverage Ratio (DSCR) for the year ended March 31, 2026, is 0.47 (previous year: 0.04). The debt service coverage ratio improved primarily due to higher earnings and lower finance costs following repayment of borrowings during the year, including borrowings relating to the discontinued operations
Return on equity ratio	The % change is attributable to the Company reporting a profit during the current year as against a loss in the previous year, resulting in a positive return on the shareholders' funds.
Net capital turnover ratio	The % change is net capital turnover ratio is primarily attributable to an increase in working capital, mainly on account of loans granted to subsidiaries, while revenue from operations declined during the year.
Net profit ratio	The % change in net profit ratio is primarily due to higher profitability arising from an increase in other income, reduction in operating expenses and finance costs, resulting in the Company reporting a profit during the current year despite lower revenue from operations.
Return on capital employed	The % change is primarily on account of positive earnings before interest and tax during the current year. The improvement was supported by higher other income, reduction in operating expenses and finance costs, along with repayment of borrowings during the year.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Formula for computation of ratios are as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Ratios	Numerator	Denominator	As at March 31, 2026		As at March 31, 2025	
			Numerator	Denominator	Numerator	Denominator
Current ratio	Current assets	Current liabilities	23,384	1,154	13,104	1,273
Debt-equity ratio	Total debt	Total equity	88	60,318	1,838	36,248
Debt service coverage ratio	Net profit after taxes + Depreciation and other amortizations + Interest	Interest + principle repayment of loans	1,105	2,363	381	9,991
Return on equity ratio	Net profit after taxes	Average total equity	575	48,283	(197)	30,062
Trade receivables turnover ratio	Net credit sales	Average trade receivables	40	228	113	323
Trade payables turnover ratio	Net credit purchases	Average trade payables	NA	NA	NA	NA
Net capital turnover ratio	Net sales	Working capital	40	22,231	113	11,831
Net profit ratio	Net profit after taxes	Net sales	575	40	(197)	113
Return on capital employed	Earning before interest and taxes	Net worth + total debt	677	60,406	(7)	38,086
Return on investment	Income generated from invested funds	Average invested funds in treasury investments	1,019	7,086	639	3,125

Note 27 - Additional regulatory information

i) Details of Benami property Held

No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) Wilful defaulter

The Company has never been declared as wilful defaulter by any bank or financial institution or government or any government authority

(iii) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(iv) Registration of charges or satisfaction with registrar of companies

The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

(v) Compliance with number of layers of companies

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

(vi) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vii) Utilization of borrowed funds and share premium:

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(viii) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(ix) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Title deed of immovable properties

The Company does not hold any immovable property whose lease deed is not in the name of Company.

(xi) Valuation of property, plant and equipment and intangible asset

The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

(xii) The borrowings obtained by the Company from banks and financial institutions have been applied for the purposes for which such loans were was taken.

(xiii) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

Notes Forming Part of the Standalone Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 28 - The Code on social security, 2020

On November 21, 2025, the Government of India notified provisions of 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, (Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages. The Company has assessed that there is no material financial implication of these changes to the Company.

Note 29 - Events after the reporting period

No significant subsequent events have been observed which may require an adjustments to the financial statements.

Note 30 - There are no recent accounting pronouncements having significant impact on the financial statements of the Company.

Note 31 - Previous year figures have been regrouped/reclassified to confirm presentation as per Ind AS as required by Schedule III of the act.

Note 32 - '0' denotes amount less than ₹ 0.5 lakhs.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi,
Non-Executive and Independent Director
DIN 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Independent Auditors' Report

To The Members of

Aurum PropTech Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Aurum PropTech Limited ("the Company") and its subsidiaries, (the Company and its subsidiaries together referred to as "the Group") which comprise the Consolidated Balance Sheet as at March 31, 2026, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of Material accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate financial statements of the subsidiaries referred to in the Other Matters section below the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS') and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, and their consolidated Profit, their consolidated total comprehensive income, their consolidated cash flows and their consolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated Financial Statements 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditor in terms of their reports referred to in the Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Emphasis of Matter

We draw attention to Note 6 of the Consolidated Financial Statements which fully explains that Scheme of Merger ("Scheme") under Section 233 of the Companies Act, 2013, of two wholly owned subsidiaries of the Company, viz. of Aurum Softwares and Solutions Private Limited ("Transferor Company") with Liv Real Solutions Private Limited ("Transferee Company"), has been approved by the Regional Director, Western Region II, Ministry of Corporate Affairs, vide order dated May 15, 2026. Consequently, the Consolidated Financial Statements approved by Board on April 23, 2026 have been updated to give the effect of merger in accordance with Appendix C to Ind AS 103 read with related accounting pronouncements, as set out in the aforesaid note. There is no financial impact on the Consolidated Financial Statements and balances of the Company for the year ended March 31, 2026 and comparative periods on account of this.

Consequently, our report on the Consolidated Financial Statements dated April 23, 2026 having UDIN 26121162KZLKKB4621 stands superseded by current audit report.

Our opinion on Consolidated Financial Statements is not modified in respect of the above matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report.

We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Consolidated financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Sr. No.	Key Audit Matter	How our audit addressed the key audit matter
1.	**Intangible Assets** Refer to Note 3.d. and Note 17 to the consolidated financial statements During the year ended March 31, 2026, the Group has capitalised ₹ 3,006 lakhs (considering before adjustment/ deduction) towards internally developed technical know-how and had ₹ 669 lakhs under development as at year-end, primarily relating to software development for its business. We identified the recognition, measurement, and impairment assessment of these intangible assets as a key audit matter due to the inherent judgement involved in evaluating whether the costs incurred meet the recognition criteria under the applicable financial reporting framework. This includes assessment of technical feasibility, intention and ability to complete and use or sell the intangible asset, and the expected future economic benefits. Given the level of judgement and estimation uncertainty involved, this area was considered a key focus in our audit.	Our procedures included, but were not limited to, the following: • Evaluating the Company's accounting policy in relation to the capitalisation of internally generated intangible assets and assessing its compliance with applicable accounting standards. • Assessing the process and controls over the identification and capitalisation of development costs. • Testing a sample of capitalised costs to underlying documentation to verify whether they met the recognition criteria. • Inquiring with project teams and reviewing documentation to assess the stage of development and technical feasibility of the projects. • Assessing the adequacy of related disclosures in the Consolidated financial statements.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other

Independent Auditors' Report (Contd.)

information identified above and in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiaries, is traced from their financial statements audited by other auditors. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Responsibilities of Management and Board of Directors for the Consolidated Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in Section 134 (5) of the Act with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the respective 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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of those Companies

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 financial statements.

As a 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 consolidated financial statements, 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 financial controls 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 on whether the Company and its subsidiaries which are companies incorporated in India, have adequate internal financial controls system 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 made by the management.
- Conclude on the appropriateness of management's 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 financial statements 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 financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of Subsidiaries of the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the consolidated financial statements of which we are the independent auditors.

For the other entities or business activities included in the consolidated financial statements, which have been audited by the branch auditors or other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

a. The accompanying Statement includes the audited financial results/statements and other financial information, in respect of 2 Subsidiaries, whose financial results/statements include total assets of Rs. 21,205.50 lakhs as at March 31, 2026, total income of Rs. 23,097.90 lakhs, total net profit/ (loss) after tax of Rs. (669.90) lakhs, total comprehensive income of Rs. (663.04) lakhs and net cash inflow of Rs. 547.71 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors. All above figures are before consolidation adjustments.

Independent Auditors' Report (Contd.)

The independent auditor's report on the financial results/statements and other financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of such auditor and the procedures performed by us as stated above.

b. The consolidated audited financial results include the Group's share of Total Comprehensive Income of Rs. (388) lakhs for the Year ended March 31, 2026, as considered in the Statement, in respect of one associate.

The independent auditor's report on the financial results/statements and other financial information of this entity have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of such auditor and the procedures performed by us as stated above.

c. Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

A. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the separate financial statements of the subsidiaries referred to in the Other Matters section above we report, to the extent applicable that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors except for matters stated in the paragraph h(vi) below on reporting under Rule 11(g).

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

d) In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

e) On the basis of the written representations received from the directors of the Company for the year ended March 31, 2026 taken on record by the Board of Directors of the Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" which is based on the auditors' reports of the Company, subsidiary companies incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

Independent Auditors' Report (Contd.)

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors for the financial year ended as at March 31, 2026 is in accordance with the provisions of section 197 read with Schedule V to the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197 (16) which are required to be commented upon by us.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note 22 of the consolidated financial statements.

ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There is no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Group.

iv. With respect to clause (e) of Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended

(a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and to the other auditors of such subsidiaries, that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any such subsidiaries to or in any other person or entity, including foreign entity ('Intermediaries') with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us and to the other auditors of such subsidiaries, that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any such subsidiaries from any other person or entity, including foreign entity ('Intermediaries') with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Independent Auditors' Report (Contd.)

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and those performed by the auditors of the subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our attention or other auditor's notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11 (e) as provided under (a) and (b) above, contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks and that performed by the respective Auditors of the subsidiaries, which are incorporated in India:

a. The Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company and Service Organisation as per the statutory requirements for record retention.

b. In respect of the subsidiaries incorporated in India, the accounting software used for maintaining books of account has a feature of recording an audit trail (edit log) and the same has been operational throughout the year for all relevant transactions. There was no instance observed of the audit trail feature being tampered with during the year except as reported further in clause (c) and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

c. Two of the subsidiary companies, being incorporated outside India, is not required to comply with the provisions of Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, and accordingly, testing of the audit trail (edit log) feature is not applicable to such foreign subsidiary.

Independent Auditors' Report (Contd.)

B. With the respect to matters specified in Paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/"CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the companies included in the consolidated financial statements except as follows:

Sr. No.	Name	CIN	Holding Company/ subsidiary	Clause number of the CARO report which is qualified or adverse
1	Monk Tech Ventures Private Limited	U70200KA2023PTC172074	Subsidiary Company	vii (a)
2	Nestaway Technologies Private Limited	U72400KA2014PTC078018	Subsidiary Company	vii (a)
3	K2V2 Technologies Private Limited	U72900PN2019PTC182955	Subsidiary Company	vii (a)
4	Proptiger Marketing Services Private Limited	U74900KA2014FTC072864	Subsidiary Company	vii (a)

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162
UDIN: 26121162YMDERQ8540

Place: Navi Mumbai
Date: August 14, 2026

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

In conjunction with our audit of the consolidated financial statements of Aurum PropTech Limited (hereinafter referred to as "the Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to financial statements of the Company and such companies incorporated in India under the Act which are its subsidiary companies as of that date, except for the subsidiaries internal financial controls with reference to financial statements is not applicable pursuant to MCA notification GSR 583(E) dated 13th June 2017.

In our opinion and based on the consideration of reports of the other auditors on internal financial controls with reference to financial statements of such subsidiary companies, the Company and such subsidiary companies incorporated in India have, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal financial controls with reference to financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note"), to the extent applicable.

Management's and Board of Director's Responsibility for Internal Financial Controls with reference to Consolidated Financial Statements

The respective Management and Board of Directors of the Company, its subsidiary companies which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company and its subsidiary companies which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by other auditors of the subsidiary companies, which are companies

incorporated in India, in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company and its subsidiary companies which are companies incorporated in India.

Meaning of Internal Financial Controls Over Financial Reporting with reference to Consolidated Financial Statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to Consolidated Financial Statement, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Consolidated Financial Statement to future periods are subject to the risk that the internal financial control with reference to Consolidated Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Other Matters

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to the subsidiaries which are companies incorporated in India, is based solely on the corresponding reports of the auditors of the Subsidiaries incorporated in India. Our opinion is not modified in respect of the above matters.

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162
UDIN: 26121162YMDERQ8540

Place: Navi Mumbai
Date: August 14, 2026

Consolidated Balance Sheet

As at March 31, 2026

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3.a	675	742
Right of use assets	3.b	20,688	17,723
Goodwill on consolidation	3.c	20,717	17,425
Intangible assets	3.d	9,098	6,052
Capital work in progress		79	-
Intangible assets under development	3.e	669	1,178
Financial assets			
Investments	4.a.1	1,893	702
Other financial assets	4.b	2,949	3,645
Deferred tax assets (net)	5.a	2,766	2,873
Income tax assets (net)	5.b	1,250	551
Other non-current assets	6	53	42
Total non-current assets		**60,837**	**50,934**
Current assets			
Financial assets			
Investments	4.a.2	5,996	4,267
Trade receivables	4.c	5,222	2,885
Cash and cash equivalents	4.d	1,754	965
Bank balances other than cash and cash equivalents	4.e	6,346	1,554
Loans	4.f	952	234
Other financial assets	4.g	2,713	759
Income tax assets (net)	5.b	2	114
Other current assets	7	6,883	2,520
Total current assets		**29,868**	**13,298**
Assets of Disposal group - classified as held for sale	19	**4,098**	**3,219**
Total assets		**94,803**	**67,451**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	8	3,821	2,756
Other equity	9	46,804	24,679
Total equity attributable to equity holders of the Company		**50,625**	**27,435**
Non-controlling interest		381	1,012
Total equity		**51,006**	**28,447**
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	10.a	45	1,652
Lease liabilities	3.b	15,018	12,742
Other financial liabilities	10.b.1	102	1
Provisions	11	655	505
Other non-current liabilities	12.a	-	0
Total non-current liabilities		**15,820**	**14,900**
Current liabilities			
Financial liabilities			
Borrowings	10.a	128	280
Lease liabilities	3.b	7,285	6,491
Trade payables	10.c		
a) Dues of micro and small enterprises		83	104
b) Dues of creditors other than micro and small enterprises		3,132	3,127
Other financial liabilities	10.b.2	9,552	6,495
Provisions	11	327	98
Current tax liabilities	5.b	170	80
Other current liabilities	12.b	887	924
Total current liabilities		**21,564**	**17,600**
Total liabilities		**37,384**	**32,500**
Liabilities directly associated with Assets of Disposal group - classified as held for sale	19	**6,413**	**6,504**
Total equity and liabilities		**94,803**	**67,451**

The accompanying notes including Material Accounting Policies 1 to 37 are an integral part of the consolidated financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Consolidated Statement of Profit and Loss

For the year ended March 31, 2026

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
CONTINUING OPERATIONS			
Income			
Revenue from operations	13	38,109	25,277
Other income	14	3,134	2,089
Total income		**41,243**	**27,366**
Expenses			
Employee benefit expense	15	10,078	7,860
Finance costs	16	2,686	2,343
Depreciation and amortization expense	17	10,374	8,010
Other expenses	18	19,213	13,493
Total expenses		**42,351**	**31,706**
Loss before share of loss of an associate and tax		**(1,108)**	**(4,340)**
Share of loss of an associate		(388)	-
Loss before tax		**(1,496)**	**(4,340)**
Tax expense	5.a		
Current tax		397	212
Taxation in respect of earlier years		-	(17)
Deferred tax		(730)	(492)
Total tax expense		**(333)**	**(297)**
Loss for the year from continuing operations		**(1,163)**	**(4,043)**
DISCONTINUED OPERATIONS	19		
Profit/(loss) from discontinued operations		1,650	(106)
Tax expenses/(credit) of discontinued operations		416	(27)
Profit/(loss) after tax from discontinued operations		**1,234**	**(80)**
Net profit/(loss) for the year		**72**	**(4,123)**
Other comprehensive income:			
CONTINUING OPERATIONS			
Items that will not be reclassified subsequently to profit or loss:			
Remeasurement of post-employment benefit obligations			
Income tax relating to above		21	(32)
Items that will reclassified subsequently to profit or loss:		(7)	4
Exchange difference on translation of foreign operation		(23)	(1)
Total other comprehensive income for the year from continuing operations		**(9)**	**(29)**
DISCONTINUED OPERATIONS			
Items that will not be reclassified subsequently to profit or loss:			
Remeasurement of post-employment benefit obligations			
Income tax relating to above		-	-
Items that will reclassified subsequently to profit or loss:		-	-
Exchange difference on translation of foreign operation			
Total other comprehensive income for the year from discontinued operations		**-**	**-**
Total other comprehensive income, net of tax		**(9)**	**(29)**
Total comprehensive income		**63**	**(4,152)**
Loss from continuing operations attributable to:			
Equity shareholders of the Company		(1,045)	(3,257)
Non-controlling interest		(118)	(786)
Profit/(loss) from discontinued operations attributable to:			
Equity shareholders of the Company		1,234	(80)
Non-controlling interest		-	-
Other comprehensive income from continuing operations attributable to:			
Equity shareholders of the Company		7	(25)
Non-controlling interest		(16)	(4)
Other comprehensive income from discontinued operations attributable to:			
Equity shareholders of the Company		-	-
Non-controlling interest		-	-
Total comprehensive income from continuing operations attributable to:			
Equity shareholders of the Company		(1,038)	(3,282)
Non-controlling interest		(134)	(790)
Total comprehensive income from discontinued operations attributable to:			
Equity shareholders of the Company		1,234	(80)
Non-controlling interest		-	-
Earning per share of ₹ 5/- each	20		
CONTINUING OPERATIONS			
Basic (₹)		(1.69)	(6.01)
Diluted (₹)		(1.69)	(6.01)
DISCONTINUED OPERATIONS			
Basic (₹)		2.00	(0.15)
Diluted (₹)		1.96	(0.15)
Total			
Basic (₹)		0.31	(6.16)
Diluted (₹)		0.26	(6.16)

The accompanying notes including Material Accounting Policies 1 to 37 are an integral part of the consolidated financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Consolidated Statement of Changes in Equity

For the year ended March 31, 2026

(A) Equity share capital

(Amount in ₹ lakhs, unless otherwise stated)

	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Equity shares of ₹ 5 each issued, subscribed and fully paid				
Opening Balance	2,92,73,456	1,464	2,91,30,356	1,456
Add: Shares issued on exercise of employee stock options	1,98,001	10	1,43,100	8
Add: Preferential issue of shares (Refer note 8 (d))	42,42,537	212	-	-
Add: Transfer of partly paid shares to fully paid on final call	4,29,44,533	2,147	-	-
Less: Calls unpaid (Refer note 8 (c))	-	(12)	-	-
Closing Balance	**7,66,58,527**	**3,821**	**2,92,73,456**	**1,464**
Equity shares of ₹ 5/- each issued, subscribed and partly paid-up				
Opening Balance	4,29,44,533	1,292	4,29,44,533	537
Add: Call money received	-	843	-	755
Less: Transfer of partly paid shares to fully paid on final call	(4,29,44,533)	(2,135)	-	-
Closing Balance	**-**	**-**	**4,29,44,533**	**1,292**
Total Equity share capital at the end of the year	**7,66,58,527**	**3,821**	**7,22,17,989**	**2,756**

(B) Other equity

Particulars	Securities premium	ESOP deposits and share call money account	Capital redemption reserve	Stock options outstanding account	Retained earnings	Foreign currency translation reserve	Total
Balance as at April 01, 2025	**33,750**	**87**	**79**	**1,600**	**(10,840)**	**3**	**24,679**
Profit for the year	-	-	-	-	189		189
Other comprehensive income for the year	-	-	-	-	17	(10)	7
Total comprehensive income for the year					**206**	**(10)**	**196**
On exercise of employee stock options	**147**	**-**	**-**	**-**	**-**	-	**147**
Transfer from Stock options outstanding account	141	-	-	(141)	-	-	-
Received on Rights issue	12,592	-	-	-	-	-	12,592

Consolidated Statement of Changes in Equity
For the year ended March 31, 2026 (Contd.)

Particulars	Securities premium	ESOP deposits and share call money account	Capital redemption reserve	Stock options outstanding account	Retained earnings	Foreign currency translation reserve	Total
Received on Preferential issue of shares (Refer note 8 (d))	8,433	-	-	-	-	-	8,433
Investment in subsidiary			-	-	(584)	-	(584)
Subsidiaries no longer consolidated	-	-	-	-	1,253	-	1,253
Received on Rights issue - pending allotment	-	14	-	-	-	-	14
Received on exercise of ESOPs - pending allotment	-	-	-	-	-	-	-
Allotment of proceeds from Rights issue	**-**	**(85)**	**-**	**-**	**-**	-	**(85)**
Allotment of shares against ESOPs exercised	**-**	**(2)**	**-**	**-**	**-**	-	**(2)**
Share based payment to employees	**-**	**-**	**-**	**161**	**-**	-	**161**
Balance as at March 31, 2026	**55,063**	**14**	**79**	**1,620**	**(9,965)**	**(7)**	**46,804**

Particulars	Securities premium	ESOP deposits and share call money account	Capital redemption reserve	Stock options outstanding account	Retained earnings	Foreign currency translation reserve	Total
Balance as at April 01, 2024	**22,199**	**-**	**79**	**1,083**	**(7,320)**	**4**	**16,045**
Loss for the year	-	-	-	-	(3,337)	-	(3,337)
Other comprehensive income for the year	-	-	-	-	(25)	(1)	(26)
Total comprehensive income for the year	**-**	**-**	**-**	**-**	**(3,362)**	**(1)**	**(3,363)**
On exercise of employee stock options	106	-	-	-	-	-	106
Transfer from Stock options outstanding account	97	-	-	(97)	-	-	-
Received on Rights issue	11,348	-	-	-	-	-	11,348
Investment in subsidiaries	-	-	-	-	(65)	-	(65)
Subsidiaries no longer consolidated	-	-	-	-	(93)	-	(93)
Received on Rights issue - pending allotment	-	85	-	-	-	-	85
Received on exercise of ESOPs - pending allotment	-	2	-	-	-	-	2
Share based payment to employees	-	-	-	614	-	-	614
Balance as at March 31, 2025	**33,750**	**87**	**79**	**1,600**	**(10,840)**	**3**	**24,679**

Consolidated Statement of Changes in Equity
For the year ended March 31, 2026 (Contd.)

Nature and purpose of reserve:

(a) Securities premium

Amounts received on issue of shares in excess of the par value has been classified as securities premium.

(b) ESOP deposits and share call money account

Amounts received on exercise of ESOPs and calls on partly paid shares, pending allotment and corporate action.

(c) Capital redemption reserve

As per Companies Act, 2013, capital redemption reserve is created when company purchases its own shares out of free reserves or securities premium. A sum equal to the nominal value of the shares so purchased is transferred to capital redemption reserve. The reserve is utilized in accordance with the provisions of Section 69 of the Companies Act, 2013.

(d) Stock options outstanding account

Stock options outstanding account is used to record the fair value of equity-settled share based payment transactions. The amounts recorded in this account are transferred to share premium upon exercise of stock options. In case of cancellation of options, corresponding balance is transferred to retained earnings.

(e) Retained earnings

Retained earning represents undistributed accumulated earnings of the Company as on the balance sheet date.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Consolidated Statement of Cash Flows

For the year ended March 31, 2026

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
CONTINUING OPERATIONS		
Cash flow from operating activities		
Loss before share of loss of an associate and tax	(1,108)	(4,340)
Adjustments for:		
Depreciation and amortization expense	10,374	8,010
Share based payments	226	613
Finance costs	2,686	2,342
Provision for doubtful debts	1,043	-
Interest income on deposits	(187)	(135)
Interest income on loans	(161)	-
Interest income on debentures	(307)	(193)
Interest income on security deposits	(188)	(144)
Interest income - others	(57)	-
Interest on income tax refund	(72)	(78)
Gain on lease terminated and lease liability no longer required written back	(1,349)	(1,028)
Income on investments measured at fair value	(28)	-
Profit on sale of current investments (mutual funds)	(329)	(38)
(Gain)/loss on sale of property, plant and equipment	(14)	(1)
Reversal of provisions	(341)	(441)
Gain on foreign currency transactions and translations	(58)	(11)
Operating profit before working capital changes	**10,130**	**4,555**
Changes in working capital:		
Increase in trade receivables	(2,093)	(128)
Increase in non-current and current financial assets	254	(1,357)
Increase in non-current and current other assets	(3,555)	167
(Decrease)/increase in non-current and current other financial liabilities	1,290	(903)
(Decrease)/increase in trade payables	227	(76)
Decrease in non-current and current other current liabilities	(807)	(244)
Cash generated from operations	**5,446**	**2,014**
Income tax refund/(paid) (net)	(65)	182
Interest on income tax refund	72	78
Net cash flow generated from operating activities (A)	**5,453**	**2,274**
Cash flow from investing activities		
Payment for property, plant and equipment	(111)	(692)
Payment for intangible assets and intangible assets under development	(1,474)	(989)
Proceeds from sale of property, plant and equipment		344
Payment for acquisition of equity shares in subsidiary companies	(634)	(644)
(Investment in)/proceeds from financial assets - non-current investments	724	(1,169)
Investment in financial assets - current investments	(15,719)	(1,249)
Proceeds from financial assets - current investments	13,784	-
Net proceeds from deposits	(5,605)	102
Interest received	464	328
Net cash flow used in investing activities (B)	**(8,571)**	**(3,970)**

Consolidated Statement of Cash Flows
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from financing activities		
Proceeds from issue of equity shares (net)	13,591	12,218
Proceeds from issue of equity shares by subsidiary	-	1,507
Proceeds from loan - related parties	-	1,597
Repayment of loan - related parties	(1,597)	(4,660)
Proceeds from borrowings- banks	-	2,052
Repayment of borrowings - banks	(178)	(4,879)
Repayment of lease liability, net of interest	(8,891)	(5,038)
Interest and other finance charges paid	(148)	(2,393)
Net cash flow generated from financing activities (C)	**2,777**	**404**
DISCONTINUED OPERATIONS		
Cash flow from operating activities	840	495
Cash flow from investing activities	556	(257)
Cash flow from financing activities	(715)	1,442
Net cash flow from discontinuing operations (D)	**681**	**1,680**
Net increase/ (decrease) in cash and cash equivalents (A+B+C+D)	**341**	**388**
Cash and cash equivalents at the beginning of the year	965	726
Cash and cash equivalents on acquisition of subsidiary	492	-
Cash and cash equivalents on subsidiaries derecognition	(44)	(149)
Cash and cash equivalents at the end of the year	**1,754**	**965**
Cash and cash equivalents comprise (Refer note 4.d)		
Balances with banks:		
Current accounts	1,605	562
Fixed deposit with original maturity for less than 3 months	149	404
Total cash and cash equivalents at end of the year	**1,754**	**965**

1. The above cash flow statement has been prepared under the 'Indirect Method' as set out in Ind AS-7 " Statement of Cash Flows".
2. Figures in brackets indicate cash outflow.

The accompanying notes including Material Accounting Policies 1 to 37 are an integral part of the consolidated financial statements.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
Executive Director
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DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026

Note 1. Corporate Information

Aurum PropTech Limited is a public limited company domiciled in India and is listed on the BSE Limited (BSE) and National Stock Exchange of India Limited (NSE). The Group is in the business of software development for real estate and other services relating to real estate.

Date of incorporation	:	June 27, 2013
CIN	:	L72300MH2013PLC244874
Registered Office address	:	Aurum Q1, Aurum Q Parc, Thane Belapur Road, Navi Mumbai, Thane, Maharashtra, India, 400710

The details of subsidiaries and associates, considered in these consolidated financial statements are:

Name of entity	Principal place of business	Proportion of voting rights held	
		As at March 31, 2026	As at March 31, 2025
K2V2 Technologies Private Limited	India	90.13%	81.94%
Liv Real Solutions Private Limited	India	100.00%	100.00%
(formerly known as Aurum RealTech Services Private Limited)			
Monk Tech Labs Pte. Limited	Singapore	40.00%	40.00%
Hello World Technologies Private Limited	India	100.00%	100.00%
Integrow Asset Management Private Limited	India	48.50%	49.13%
Aurum Analytica Private Limited	India	100.00%	100.00%
(formerly known as Blink Advisory Services Private Limited)			
Monk Tech Venture Private Limited	India	51.00%	51.00%
YieldWiseX Technologies Private Limited	India	100.00%	100.00%
(formerly known as Vartaman Consultants Private Limited)			
Cuneate Services Private Limited	India	100.00%	100.00%
NestAway Technologies Private Limited	India	98.72%	98.72%
Bonds Brain Technologies Private Limited	India	100.00%	100.00%
NestAway PropTech Meena Real Estate LLC	UAE	100.00%	-
PropTiger Marketing Services India Private Limited	India	100.00%	-
Hello World Living Private Limited	India	100.00%	-

Note 2. Material Accounting Policies

This note provides a list of the material accounting policies adopted in the preparation of these consolidated financial statements. These policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in accounting policy hitherto in use.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 2.(1) Basis of preparation and presentation

(a) Statement of compliance with Ind AS

The consolidated financial statements of the Company have been prepared on accrual and going concern basis, in accordance with Indian Accounting Standards (Ind-AS) notified under Section 133 of the Companies Act, 2013 (the "Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other relevant provisions of the Act.

Accounting policies have been consistently applied except where newly issued accounting standard or revision to existing accounting standards requires changes in the existing accounting policies.

The consolidated financial statements are approved for issue by the Company's Board of Directors on August 14, 2026.

(b) Basis of measurement

The consolidated financial statements have been prepared on a historical cost convention on accrual basis, except for the following material items that have been measured at fair value as required by relevant Ind AS:-

i) Certain financial assets and liabilities measured at fair value;

ii) Share based payment transactions; and

iii) Defined benefit and other long-term employee benefits- plan assets measured at fair value.

(c) Classification between Current and Non-current

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle, paragraph 66 and 69 of Ind-AS 1 and other criteria as set out in Division II of Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:

i) Expected to be realized or intended to be sold or consumed in normal operating cycle

ii) Held primarily for the purpose of trading

iii) Expected to be realized within twelve months after the reporting period, or

iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is treated as current when:

i) It is expected to be settled in normal operating cycle

ii) It is held primarily for the purpose of trading

iii) It is due to be settled within twelve months after the reporting period, or

iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The terms of the liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

(d) Presentation currency and rounding off

The consolidated financial statements are presented in ₹ and all values are rounded to nearest lakhs (₹ 00,000), unless otherwise stated.

(e) Going concern

The Company has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern

(f) Use of estimates

The preparation of consolidated financial statements in conformity with Ind AS requires the Management to make estimate and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amount of revenue and expenses for the year and disclosures of contingent liabilities as at the Balance Sheet date. The estimates and assumptions used in the accompanying consolidated financial statements are based upon the Management's evaluation of the relevant facts and circumstances as at the date of the consolidated financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates, if any, are recognized in the year in which the estimates are revised and in any future years if the revision effects such periods. Also key sources of estimation uncertainty is mentioned below:

i) Useful lives of property, plant and equipment and intangible assets:

As described in the material accounting policy, the Group reviews the estimated useful lives of property, plant and equipment and intangible assets at the end of each reporting period.

ii) The fair value measurements and valuation processes:

Some of the Group's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Group uses market-observable data to the extent it is available. Where level 1 input are not available, the Group engages third party valuers, where required, to perform the valuation. Information about the valuation techniques and inputs, used in determining the fair value of various assets, liabilities and share based payments are disclosed in notes to consolidated financial statements.

iii) Actuarial valuation:

Some of the Group's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or liability, the Group uses market-observable data to the extent it is available. Where level 1 input are not available, the Group engages third party valuers, where required, to perform the valuation. Information about the valuation techniques and inputs, used in determining the fair value of various assets, liabilities and share based payments are disclosed in notes to consolidated financial statements.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 2.(2) Property, plant and equipment

Property, plant and equipment are stated at cost of acquisition less accumulated depreciation and accumulated impairment losses, if any. Direct costs are capitalized until the assets are ready for use and include inward freight, and expenses incidental to acquisition and installation. Subsequent expenditures related to an item of Property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. The carrying amount of any component accounted for as a separate asset is derecognized when replaced.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net and disclosed within other income or expenses in the Statement of Profit and Loss.

Depreciation methods, estimated useful lives

Depreciation on Property, plant and equipment is provided when the assets are ready for use on the straight line method, on a pro rata basis, over the estimated useful lives of assets, in order to reflect the period over which the depreciable asset is expected to be used by the Group. Based on technical evaluation the management estimates the useful lives of significant items of property, plant and equipment as follows:

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Property, plant and equipment	Useful economic life
Buildings	28 years
Computers	1 -3 years
Plant and equipment	3 - 5 years
Furniture and fixtures	5 - 7 years
Electrical fittings and installations	5 years
Office equipment	3 - 5 years
Leasehold land	Lease term ranging from 95-99 years

The leasehold improvements are depreciated over the assets' useful life or over the shorter of the assets useful life and the lease term.

Based on technical evaluation, the management believes that the useful lives as given above best represent the period over which management expects to use these assets. Hence the useful lives for these assets is different from the useful lives as prescribed under Part C of schedule II of the Companies Act, 2013.

Depreciation on addition to property plant and equipment is provided on pro-rata basis from the date of acquisition.

Depreciation on sale/deduction from property plant and equipment is provided up to the date preceding the date of sale, deduction as the case may be. Losses arising from the retirement of, and gains or losses arising from disposal of Property, plant and equipment measured as the difference between amount realized and net carrying value which are carried at cost are recognized in the Consolidated Statement of Profit and Loss. under 'Other Income/Other Expenses.

Depreciation methods, useful lives and residual values are reviewed periodically at each financial year end and adjusted prospectively, as change in accounting estimates.

Note 2.(3) Intangible assets and amortization

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost of acquisition less accumulated amortization and impairment, if any.

Intangible assets are recognized when the asset is identifiable, is within the control of the Group, probable that future economic benefits attributable to the asset will flow to the Group and the cost of the asset can be reliably measured. Expenditure on research activities is recognized in the Consolidated Statement of Profit and Loss as incurred. Development expenditure is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Group intends to complete development and to use or sell the asset.

The Group amortized intangible assets over their estimated useful lives using the straight line method. The estimated useful lives of intangible assets are as follows:

Intangible assets	Useful economic life
Software/Licenses	3 - 7 years
Customer relationships	5-10 years
Brand/Trade name	10 years
Web Applications	3 - 7 years

Research costs are expensed as incurred. Software product development costs are expensed as incurred unless technical and commercial feasibility of the project is demonstrated, future economic benefits are probable, the Group has an intention and ability to complete and use or sell the software and the costs can be measured reliably. The costs which can be capitalized include the cost of material, direct labour or employee cost, professional fees paid to consultants, overhead costs that are directly attributable to preparing the asset for its intended use. Research and development costs and software development costs incurred under contractual arrangements with customers are accounted as expenses in the Consolidated Statement of Profit and Loss.

Internally generated intangible assets (development costs)

Expenditure on internally developed products is capitalized if it can be demonstrated that:

(i) it is technically feasible to develop the product for it to be sold

(ii) adequate resources are available to complete the development

(iii) there is an intention to complete and sell the product

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(iv) the Group is able to sell the product

(v) sale of the product will generate future economic benefits, and

(vi) expenditure on the project can be measured reliably.

Capitalized development costs are amortized over the periods (3- 7 years) the Group expects to benefit from selling the products developed. The amortization expense is included within the 'depreciation and amortization expense' in the Consolidated Statement of Profit and Loss.

Development expenditure not satisfying the above criteria and expenditure on the research phase of internal projects are recognized in the Consolidated Statement of Profit and Loss as incurred.

Note 2.(4) Intangible assets under development

Intangibles which are not ready for intended use as on the date of Balance Sheet are disclosed as Intangible assets under development.

Intangible assets under development include costs associated with the development of Software/Web Applications for internal use and external sale. These assets are recognized when all the following conditions are met:

- The technical feasibility of completing the Software/Web Applications so that it will be available for use or sale is demonstrated.
- Management intends to complete the Software / Web Applications and use or sell it.
- There is an ability to use or sell the Software /Web Applications.
- It can be demonstrated how the Software / Web Applications will generate probable future economic benefits.
- Adequate technical, financial, and other resources to complete the development and to use or sell the Software/Web Applications are available.
- The expenditure attributable to the Software/Web Applications during its development can be reliably measured.

The costs capitalized include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. These costs typically include:

- Salaries and wages of employees directly involved in the development.
- Cost directly incurred for employees involved in the development.
- Costs of materials and services consumed in development.
- Depreciation of tools and equipment (if any) used in development.

Subsequent to initial recognition, intangible assets under development are carried at cost less any accumulated impairment losses. They are tested for impairment annually, and whenever there is an indication that the asset may be impaired. Upon completion, these assets are reclassified as intangible assets and are amortized on a systematic basis over their estimated useful life from the date they are available for use.

Note 2.(5) Impairment of non-financial assets

The Group assesses at each year end whether there is any objective evidence that a non financial asset or a group of non financial assets is impaired. If any such indication exists, the Group estimates the asset's recoverable amount and the amount of impairment loss.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in Consolidated Statement of Profit and Loss and reflected in an allowance account. When the Group considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through Consolidated Statement of Profit and Loss.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash in flows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

Note 2.(6) Leases

Group as a lessee

The Group's lease asset classes primarily consist of leases for office premises. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (i) the contract involves the use of an identified asset (ii) the Group has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the lease term. The lease liability is initially measured at amortized cost at the present value of the future lease payments. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Group changes its assessment if whether it will exercise an extension or a termination option.

Group as a lessor

At the inception of the lease the Group classifies each of its leases as either an operating lease or a finance lease. The Group recognizes lease payments received under operating leases as income on a straight- line basis over the lease term. In case of a finance lease, finance income is recognized over the lease term based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the lease.

Note 2.(7) Employee benefits

(a) Short-term obligations

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized in the year during which the employee rendered the services. These benefits comprise salaries, wages and performance incentives.

(b) Other long-term employee benefit obligations

(i) Defined contribution plan

The Group has defined contribution plans for post employment benefits in the form of provident fund, employees' state insurance, labour welfare fund, pension fund (NPS) and superannuation fund in India which are administered through Government of India and/ or Life Insurance Corporation of India (LIC).

(ii) Defined benefit plan

Gratuity: The Group has defined benefit plans for post employment benefits in the form of gratuity for its employees in India. The gratuity scheme of some of the employees of the Group is administered through Life Insurance Corporation of India (LIC). The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. Actuarial gains and losses are recognized immediately in the Other Comprehensive Income (OCI) as income or expense (net of taxes).

An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds where remaining maturity of such bond correspond to expected term of defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

Compensated absenses: Certain employees of the Group are also entitled for other long-term benefit in the form of compensated absences as per the policy of the Company. Leave encashment vests with employees on an annual basis for leave balance above the upper limit as per the Company's policy. At the time of retirement, death while in employment or on termination of employment leave encashment vests equivalent to salary payable for number of days of accumulated leave balance subject to an upper limit as per the Company's policy. Liability for such benefit is provided on the basis of actuarial valuation, as at the Balance Sheet date, carried out by an independent actuary. The actuarial valuation method used by independent actuary for measuring the liability is the projected unit credit method. Actuarial gains and losses are recognized immediately in the Profit and Loss Statement as income or expense.

(c) Share based payments

Stock options granted to employees of the Company and its subsidiaries (direct and step down) under the stock option scheme covered by Securities and Exchange Board of India (Share based employee benefits) Regulations, 2014 are accounted using the fair value method. Under the equity settled share-based payment, the fair value on the grant date of the award given to employees is recognized int the Consolidated Statement of Profit and Loss with a corresponding increase in equity over the vesting period.

The fair value of the options at the grant date is calculated by an independent valuer basis 'Black Scholes model'. At the end of each reporting period, apart from the non-market vesting condition, the expense is reviewed and adjusted to reflect changes to the level of options expected to vest. When the options are exercised, the Company issues fresh equity shares. The fair value of options granted to the employees of its subsidiaries are accounted as "Investment in subsidiaries" on a graded vesting basis over the vesting period of the option.

Note 2.(8) Foreign currency transactions

i) Functional and presentation currency:

Items included in the consolidated financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian rupee (₹), which is the Group's functional and presentation currency.

ii) Foreign currency transactions and balances:

a) On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/losses arising out of fluctuation in foreign

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

exchange rates between the transaction date and settlement date are recognized in the Consolidated Statement of Profit and Loss.

b) Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date and the exchange differences are recognized in the Consolidated Statement of Profit and Loss.

c) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in OCI or profit or loss are also recognized in OCI or profit or loss, respectively).

Note 2.(9) Fair value measurement

The Group measures financial instruments, such as, investments at fair value at each Balance Sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Group.

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The management determines the policies and procedures for both recurring fair value measurement and disclosure. For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Note 2.(10) Revenue from contracts with customers

Revenue from contracts with customers is recognized when control of the services are transferred (performance obligation), to the customer at an amount that reflects the consideration, to which the Group expects to be entitled in exchange for those goods or services.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Group has concluded that it is the principal in its revenue arrangements since it is the primary obligor in the revenue arrangements as it has pricing latitude and is also exposed to credit risks.

Rental income receivable under operating lease is recognized on straight-line basis over the term of lease, except where alternative basis is more representative of pattern of benefit to be derived from leased asset. leased incentive granted are recognized as integral part of total rental income to be received. Contingent rental are recognized as income in accounting period in which they are earned. Income from Information technology services is recognized on rendering of services based on agreements/arrangements with the concerned parties over the period of time.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Revenues recognized in excess of invoicing are classified as contract assets (which is classified as unbilled revenue) while invoicing in excess of revenues are classified as contract liabilities (which is classified as unearned revenues).

Note 2.(11) Other Income

Dividend income from investments is recognized when the right to receive payment is established.

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument.

Note 2.(12) Taxes

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

(a) Current income tax

Current income tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the current income tax is also recognized in other comprehensive income or directly in equity, respectively

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and liabilities are offset when there is a legally enforceable right to offset the recognized amount and there is an intention to settle the asset and liability on a net basis.

(b) Deferred tax

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from initial recognition of Goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized. Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing the current tax and where the deferred tax assets and liabilities relate to taxes on income levied by the same governing taxation laws.

Note 2.(13) Provisions and contingent liabilities

A provision is recognized when the Group has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognized nor disclosed in the consolidated financial statements.

Note 2.(14) Cash and cash equivalents

The Group considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Note 2.(15) Financial instruments

All financial instruments are recognized initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset (other than financial assets recorded at fair value through profit or loss) are included in the fair value of the financial assets. Purchase or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trade) are recognized on trade date. While, loans and borrowings and payables are recognized net of directly attributable transaction costs.

For the purpose of subsequent measurement, financial instruments of the Group are classified in the following categories: non derivative financial assets comprising amortized cost, debt instruments at fair value through other comprehensive income (FVTOCI), equity instruments at FVTOCI or fair value through profit and loss account (FVTPL) and non derivative financial liabilities at amortized cost or FVTPL.

The classification of financial instruments depends on the objective of the business model for which it is held. Management determines the classification of its financial instruments at initial recognition.

a) Non-derivative financial assets

(i) Financial assets at amortized cost

A financial asset is measured at amortized cost if both of the following conditions are met:

(a) the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and

(b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. Financial assets are measured initially at fair value plus transaction costs and subsequently carried at amortized cost using the effective interest method, less any impairment loss.

Amortized cost are represented by trade receivables, security deposits, cash and cash equivalents, employee and other advances and eligible current and non-current assets.

(ii) Debt instruments at FVTOCI

A debt instrument is measured at fair value through other comprehensive income if both of the following conditions are met:

(a) the objective of the business model is achieved by both collecting contractual cash flows and selling financial assets and

(b) the asset's contractual cash flow represent SPPI

Debt instruments included within FVTOCI category are measured initially as well as at each reporting period at fair value plus transaction costs. Fair value movements are recognized in other comprehensive income (OCI). However, the Group recognizes interest income, impairment losses & reversals and foreign exchange gain/(loss) in Consolidated Statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Interest earned is recognized under the effective interest rate (EIR) model.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(iii) Equity instruments at FVTOCI

All equity instruments are measured at fair value. Equity instruments held for trading is classified as FVTPL. For all other equity instruments, the Group may make an irrevocable election to present subsequent changes in the fair value in OCI. The Group makes such election on an instrument-by-instrument basis.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividend are recognized in OCI which is not subsequently recycled to statement of profit and loss.

(iv) Financial assets at FVTPL

FVTPL is a residual category for financial assets. Any financial asset which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as FVTPL.

In addition the Group may elect to designate the financial asset, which otherwise meets amortized cost or FVTOCI criteria, as FVTPL if doing so eliminates or significantly reduces a measurement or recognition inconsistency. The Group has not designated any financial asset as FVTPL. Financial assets included within the FVTPL category are measured at fair values with all changes in the Consolidated Statement of Profit and Loss.

b) Non-derivative financial liabilities

(i) Financial liabilities at amortized cost

Financial liabilities at amortized cost represented by borrowings, trade and other payables are initially recognized at fair value, and subsequently carried at amortized cost using the effective interest rate method.

(ii) Financial liabilities at FVTPL

Financial liabilities at FVTPL represented by contingent consideration are measured at fair value with all changes recognized in the statement of profit and loss.

Note 2.(16) Contributed equity

Equity shares are classified as equity share capital.

Incremental costs directly attributable to the issue of new shares are shown in other equity under securities premium as a deduction, net of tax, from the proceeds.

Note 2.(17) Earnings per share

Basic earnings per share (EPS) are calculated by dividing the net profit/(loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by adjusting the number of shares used for basic EPS with the weighted average number of shares that could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the year, unless they have been issued at a later date. The diluted potential equity shares have been adjusted for the proceeds receivable had the shares been actually issued at fair value i.e. average market value of outstanding shares.

The number of shares and potentially dilutive shares are adjusted for share splits and bonus shares, as appropriate. In calculating diluted earnings per share, the effects of anti dilutive potential equity shares are ignored. Potential equity shares are anti-dilutive when their conversion to equity shares would increase earnings per share or decrease loss per share.

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Note 3.a Property, plant and equipment

(Amount in ₹ lakhs, unless otherwise stated)

	Particulars	Gross carrying amount							Accumulated depreciation							Net carrying amount	
		As at April 01, 2025	Additions	Disposals	Acquisition of subsidiary	Derecognition of subsidiary	Adjustments	As at March 31, 2026	As at April 01, 2025	For the year	Disposals	Acqusition of subsidiary	Derecognition of subsidiary	Adjustments	As at March 31, 2026	As at March 31, 2026	As at April 01, 2025
A)	**Owned assets**																
	Land	-	44	-	-	-	-	44	-	-	-	-	-	-	-	44	-
	Computers	617	80	(14)	194	(17)	(18)	842	494	86	(11)	156	(12)	2	713	129	123
	Plant and equipment	302	87	(117)	-	-	85	358	225	54	(99)	-	-	101	280	78	78
	Furniture and fixtures	1,957	143	(211)	-	-	67	1,955	1,685	79	(170)	-	-	33	1,627	329	272
	Electrical fittings and installations	574	23	(14)	-	-	25	608	537	11	(13)	-	-	25	559	49	37
	Office equipment	280	14	(1)	12	(15)	(162)	129	247	14	()	10	(8)	(159)	104	24	33
	Total (A)	**3,730**	**391**	**(357)**	**206**	**(32)**	**(3)**	**3,936**	**3,188**	**244**	**(293)**	**165**	**(20)**	**2**	**3,283**	**652**	**543**
B)	**Leased assets**																
	Leasehold improvements	576	2	-	-	(124)	4	458	377	106	-	-	(53)	4	435	23	199
	Total (B)	**576**	**2**	**-**	**-**	**(124)**	**4**	**458**	**377**	**106**	**-**	**-**	**(53)**	**4**	**435**	**23**	**199**
	Total (A + B)	**4,306**	**393**	**(357)**	**206**	**(156)**	**1**	**4,394**	**3,565**	**350**	**(293)**	**165**	**(73)**	**6**	**3,718**	**675**	**742**

	Particulars	Gross carrying amount							Accumulated depreciation							Net carrying amount	
		As at April 01, 2024	Additions	Disposals	Acqusition of subsidiary	Derecognition of subsidiary	Adjustments	As at March 31, 2025	As at April 01, 2024	For the year	Disposals	Acqusition of subsidiary	Derecognition of subsidiary	Adjustments	As at March 31, 2025	As at March 31, 2025	As at April 01, 2024
A)	**Owned assets**																
	Land and buildings	10,350	99	-	(3,141)	(7,308)	-	-	818	157	-	(920)	(55)	-	-	-	9,532
	Computers	855	87	(325)	(0)	-	-	617	732	65	(303)	(0)	-	-	494	123	123
	Plant and equipment	664	1	(10)	(353)	-	-	302	419	68	(4)	(258)	-	-	225	78	245
	Furniture and fixtures	2,020	335	(131)	(267)	-	-	1,957	1,710	120	(83)	(62)	-	-	1,685	272	310
	Electrical fittings and installations	701	23	(131)	(19)	-	-	574	630	27	(117)	(3)	-	-	537	37	71
	Office equipment	341	63	(102)	(22)	-	-	280	259	87	(80)	(19)	-	-	247	33	82
	Total (A)	**14,931**	**608**	**(699)**	**(3,802)**	**(7,308)**	**-**	**3,730**	**4,568**	**524**	**(587)**	**(1,262)**	**(55)**	**-**	**3,188**	**543**	**10,363**
B)	**Leased assets**																
	Leasehold land	170	-	-	(170)	-	-	-	35	2	-	(37)	-	-	-	-	135
	Leasehold improvements	608	8	(40)	-	-	-	576	243	150	-	-	-	(16)	377	199	365
	Total (B)	**778**	**8**	**(40)**	**(170)**	**-**	**-**	**576**	**278**	**152**	**-**	**(37)**	**-**	**(16)**	**377**	**199**	**500**
	Total (A + B)	**15,709**	**616**	**(739)**	**(3,972)**	**(7,308)**	**-**	**4,306**	**4,846**	**676**	**(587)**	**(1,299)**	**(55)**	**(16)**	**3,565**	**742**	**10,863**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 3.b - Right of use assets

A. Group as lessee:

The Group has taken office premises under lease arrangements.

i) The details of the right of use assets held by the Group is as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Building
Balance as at April 01, 2025	17,723
Additions (net)	11,073
Depreciation charged during the year	(8,108)
Balance as at March 31, 2026	**20,688**
Balance as at April 01, 2024	**11,552**
Additions (net)	12,364
Depreciation charged during the year	(6,193)
Balance as at March 31, 2025	**17,723**

ii) Set out below are the carrying amounts of lease liabilities and the movement during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Amount
Balance as at April 01, 2025	**19,233**
Recognized during the year	16,301
Unwinding of discount on lease liabilities	(6,327)
Accretion of interest	2,620
Payments during the year	(8,867)
Written back during the year	(657)
Balance as at March 31, 2026	**22,303**
Current portion	7,285
Non current portion	15,018
Balance as at April 01, 2024	**12,934**
Recognized during the year	12,902
Unwinding of discount on lease liabilities	1,872
Accretion of interest	130
Payments during the year	(7,156)
Written back during the year	(1,449)
Balance as at March 31, 2025	**19,233**
Current portion	6,491
Non current portion	12,742

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(iii) Maturity analysis of lease liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Less than one year	7,285	6,491
One to five years	14,461	12,185
More than five years	557	557
Total	**22,303**	**19,233**

(iv) Amounts recognized in Consolidated Statement of Profit and Loss account

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Interest on lease liabilities	2,639	2,046
Depreciation expenses on right of use assets	8,108	6,193
Expenses relating to short-term leases	3,069	1,862
Rent concession and liabilities no longer required written back	(1,349)	(1,028)
Total	**12,467**	**9,073**

(v) Amounts recognized in Consolidated Statement of Cash Flows

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Total cash outflow for leases (including short term lease)	11,960	7,050
Total	**11,960**	**7,050**

B. Group as lessor

The Group has given certain premises on lease.

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Rent income	20,602	16,547
Total	**20,602**	**16,547**

Note 3.c - Goodwill on consolidation

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Goodwill on consolidation	20,717	17,425

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Summary of acquistions on which goodwill recognized

(i) K2V2 Technologies Private Limited (K2V2) w.e.f. October 01, 2021

(ii) Monk Tech Labs Pte. Limited (MonkTech) w.e.f March 15, 2022

(iii) Helloworld Technologies India Private Limited (HelloWorld) w.e.f June 17, 2022

(iv) Aurum Analytica Private Limited (Analytica) w.e.f October 15, 2022

(v) NestAway Technologies Private Limited (NestAway) w.e.f July 13, 2023

(vi) PropTiger Marketing Services Private Limited (PropTiger) w.e.f. September 25, 2025

(A) Details of the fair value of identifiable assets and liabilities acquired, purchase consideration and goodwill are as follows:

(i) Assets and liabilities recognized as a result of acquisition

Particulars	K2V2	MonkTech	HelloWorld	Analytica	NestAway	PropTiger	Total
Fair value of assets recognized	3,006	1,377	6,795	439	5,980	7,652	25,249
Fair value of liabilities recognized	913	422	7,371	155	7,297	2,905	19,063
Net identifiable assets acquired	**2,093**	**955**	**(576)**	**284**	**(1,317)**	**4,747**	**6,186**

(ii) Purchase consideration

Particulars	K2V2	MonkTech	HelloWorld	Analytica	NestAway	PropTiger	Total
Purchase consideration paid	1,800	768	3,811	1,850	8,318	8,645	25,192
Total	**1,800**	**768**	**3,811**	**1,850**	**8,318**	**8,645**	**25,192**

(iii) Calculation of goodwill

Particulars	K2V2	MonkTech	HelloWorld	Analytica	NestAway	PropTiger	Total
Purchase consideration paid	1,800	768	3,811	1,850	8,318	8,645	25,192
Non-controlling interest in the acquired entity	1,163	563	-	-	-	-	1,726
Reversal of loss - as an associate	(15)	-	-	-	-	-	(15)
Less: Net identifiable (assets)/liabilities acquired	(2,093)	(955)	576	(284)	1,317	(4,747)	(6,186)
Goodwill on consolidation	**855**	**376**	**4,387**	**1,566**	**9,635**	**3,899**	**20,717**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(iv) Accounting policy choice for non-controlling interest

The group recognizes non-controlling interests in acquired entity either at the fair value or at the noncontrolling interests proportionate share of acquired entity's identifiable net assets. This decision is made on an acquisition to acquisition basis. The group has recognized non-controlling interest based on proportionate share of acquired entity's identifiable net assets.

(v) The assets and liabilities have been recorded at fair value based on the purchase price allocation conducted by an independent valuer. The Group has recorded these fair values and resultant goodwill and intangible assets as per Ind AS 103.

(B) Impairment test for goodwill

Goodwill is tested for impairment annually on March 31, every year. As a result of goodwill impairment test, no goodwill impairment was identified as the recoverable value of the CGUs to whom goodwill was allocated exceeded their carrying amounts.

The present value of the expected cash flows of each segment is determined by applying a suitable discount rate reflecting current market assessments of the time value of money and risks specific to the segment. The key assumptions used for the calculations are as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Long- term growth rate	4-5%	4-5%
Discount rate	13.87- 21.40%	13.87- 21.40%

Note 3.d Intangible assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Gross carrying amount					Amortization					Net carrying amount	
	As at April 01, 2025	Additions	Deductions/ Adjustments	Derecognition of subsidiary	As at March 31, 2026	As at April 01, 2025	For the year	Deductions/ Adjustments	Derecognition of subsidiary	As at March 31, 2026	As at March 31, 2026	As at April 01, 2025
Owned assets												
Web applications	304	242	-	-	546	104	87	-	-	191	355	200
Software	4,828	3,006	152	(20)	7,966	1,316	1,127	116	(10)	2,549	5,417	3,512
Licenses	-	26	-	-	26	-	3	-	-	3	23	-
Customer relationships	2,305	-	-	-	2,305	1,261	461	(1)	-	1,722	583	1,044
Brand/Trade name	1,564	1,663	-	-	3,227	268	240	()	-	507	2,720	1,297
Total	**9,001**	**4,937**	**152**	**(20)**	**14,069**	**2,948**	**1,917**	**115**	**(10)**	**4,971**	**9,098**	**6,052**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Gross carrying amount					Amortization					Net carrying amount	
	As at April 01, 2024	Additions/ Adjustments	Deductions	Derecognition of subsidiary	As at March 31, 2025	As at April 01, 2024	For the year	Deductions	Derecognition of subsidiary	As at March 31, 2025	As at March 31, 2025	As at April 01, 2024
Owned assets												
Web applications	304	-	-	-	304	43	61	-	-	104	200	261
Software	3,568	1,801	(541)	-	4,828	943	688	(315)	-	1,316	3,512	2,625
Customer relationships	2,305	-	-	-	2,305	800	461	-	-	1,261	1,044	1,505
Brand/ Trade name	1,564	-	-	-	1,564	111	157	-	-	268	1,297	1,453
Total	**7,741**	**1,801**	**(541)**	**-**	**9,001**	**1,897**	**1,367**	**(315)**	**-**	**2,949**	**6,052**	**5,843**

3.e Intangible assets under development

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at April 01, 2025	Additions	Transfer to intangible assets	As at March 31, 2026	As at April 01, 2024	Additions	Transfer to intangible assets	As at March 31, 2025
Software	1,178	1,228	(1,736)	669	1,636	1,080	(1,538)	1,178
Total	**1,178**	**1,228**	**(1,736)**	**669**	**1,636**	**1,080**	**(1,538)**	**1,178**

(i) Ageing schedule

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026					As at March 31, 2025				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	560	80	29	-		715	355	98	10	1,177
Total	**560**	**80**	**29**	**-**	**-**	**715**	**355**	**98**	**10**	**1,177**

(ii) There are no projects as Intangible assets under development as at March 31, 2026 and March 31, 2025, whose completion is overdue or cost of which has exceeded in comparison to its original plan.

Note:

(a) Intangible assets as at March 31, 2026 and March 31, 2025 includes software's being developed internally.

(b) The Group is in the process of developing new products whose feasibility has been established and enhancing and increasing functionality of existing technology/software with a clear objective of deriving future economic benefit from the same. In the process the Group during the year ended March 31, 2026, has capitalized ₹ 1,228 lakhs (₹ 1,080 lakhs in 2024-25) in Intangible assets under development mainly on account of cost incurred on its own product team and management team directly involved. These are initially treated as Intangible assets under development and on completion transferred to Intangible assets. In addition, ₹ 201 lakhs mainly on account of cost incurred on its own product team and management team have been directly capitalized as Software.

(c) The Group has not revalued its intangible assets during the current year and previous year.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.a. Financial assets - Investments

Note 4.a.1 Non - current investments

(A) Investment in associates In equity shares (at cost)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
Unquoted, fully paid-up, Face value in ₹						
Integrow Asset Management Private Limited (refer note below)	67,23,819	10	1,891	-	-	-
Total			**1,891**			**-**

(B) Investment in others In debentures (at amortized cost)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of shares/ debentures	Face value per share/ debenture	Amount	Number of shares/ debentures	Face value per share/ debenture	Amount
Unquoted, fully paid-up, Face value in ₹						
15% Non- convertible debentures of Pranami Neev Realty Limited	-	-	-	70	10,00,000	700
In equity shares at fair value through other comprehensive income						
Unquoted, fully paid-up, Face value in ₹						
Kylas Technologies Private Limited	1,500	10	0	1,500	10	0
Imogentechno Delta Park Private Limited	10,000	10	1	10,000	10	1
Wisetechno Private Limited	10,000	10	1	10,000	10	1
Total			**2**			**702**
Total (A) + (B)			**1,893**			**702**
Aggregate amount of:						
Unquoted investments			1,893			702
Quoted investmemts and market value thereof			-			-
Impairment in value of investments			-			-

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.a.2 Current investments

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of units	Face value per unit	Amount	Number of units	Face value per unit	Amount
(A) In units measured at fair value through Profit and Loss						
(i) In mutual funds - Quoted,fully paid-up, Face value in ₹						
Aditya Birla Sun Life Crisil-IBX Financial Services 3 to 6 months Debt Index Fund - Regular Plan - Growth	19,11,091.58	1,000.00	208	-	-	-
Aditya Birla Sun Life Low Duration Fund - Regular Plan - Growth	24,626.69	100.00	168	-	-	-
Aditya Birla Sun Life Money Manager Fund - Regular Plan - Growth	1,53,275.91	100.00	593	-	-	-
HDFC Liquid Fund - Regular Plan - Growth	1,884.81	1,000.00	101	-	-	-
ICICI Prudential Liquid Fund - Regular Plan - Growth	1,48,797.21	100.00	600	-	-	-
ICICI Prudential Money Market Fund - Regular Plan - Growth	1,69,675.98	100.00	673	-	-	-
ICICI Prudential Savings Fund - Regular Plan - Growth	35,755.98	10.00	204	-	-	-
Nippon India Liquid Fund - Regular Plan - Growth	9,025.61	1,000.00	601	-	-	-
(ii) In other funds - Unquoted, fully paid-up, Face value in ₹						
Integrow Real Estate Special Situation Fund	2,647.00	1,00,000.00	2,848	2,647.00	1,00,000.00	3,217
Total (A)			**5,996**			**3,217**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Particulars	As at March 31, 2026			As at March 31, 2025		
	Number of units	Face value per unit	Amount	Number of units	Face value per unit	Amount
(B) In debentures (at amortized cost)						
Unquoted, fully paid-up, Face value in ₹						
15% Non- convertible debentures of Pranami Neev Realty Limited	-	-	-	6	10,00,000	60
15% Non- convertible debentures of Peer Realty Pvt Ltd	-	-	-	99	10,00,000	990
Total (B)			**-**			**1,050**
Total (A)+(B)			**5,996**			**4,267**

Note:

1. **Imogentechno Delta Park Private Limited and Wisetechno Private Limited**

   These two entities were formed in 2023-24 with an investment of ₹ 1 lakhs each as special purpose vehicles for the Fractional Ownership business under YieldWiseX. With the onboarding of external investors during the 2024-25, the Board control of these entities has been transferred, and therefore they are no longer treated as subsidiaries.

2. **Investment in equity shares of Integrow Asset Management Private Limited**

   The Company was holding 49.13% of the equity share capital of Integrow Asset Management Private Limited (Integrow), and by virtue of its right to exercise majority control in the Board of Integrow, consolidates its financial results as a subsidiary in accordance with IND AS 110. However considering a prospective restructuring of the equity of Integrow, the Company w.e.f . July 01, 2025 has kept the right to exercise majority control in the Board of Integrow in abeyance until March 31, 2027. Accordingly in the consolidated financial statements of the Company, Integrow has been treated as a 'subsidiary' for the quarter ended June 30, 2025 and as an 'investment in associate' from July 01, 2025.

   As approved by the Board of Directors of the Company in its meeting held on October 16, 2025, the Company during the year ended March 31, 2026, has sold 0.97% of its holding in Integrow, for a consideration of ₹ 65.62 lakhs and made a profit of ₹ 41.72 lakhs, which has been shown under Other Income. The Company as on March 31, 2026 holds 48.16% of the equity share capital of Integrow.

Note 4.b - Non-current financial assets - Others

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Long term deposits with banks	863	153
Security deposits	1,750	3,414
Amount paid under dispute (Refer note 22)	336	78
Total	**2,949**	**3,645**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.c - Trade receivables

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Considered good	5,222	2,885
Trade receivables which have significant increase in credit risk	1,547	105
Less: Provision for trade receivables which have significant increase in credit risk	(1,547)	(105)
Total	**5,222**	**2,885**
Undisputed Trade receivables considered good	5,222	2,885
Undisputed Trade receivables which have significant increase in credit risk	1,428	105
Undisputed Trade receivables – Credit impaired	-	-
Disputed Trade receivables considered good	-	-
Disputed Trade receivables which have significant increase in credit risk	119	-
Disputed Trade receivables – Credit impaired	-	-
Total	**6,769**	**2,989**
Loss allowance	(1,547)	(105)
Total trade receivables	**5,222**	**2,885**
Undisputed Trade receivables considered good - ageing schedule		
Not due	316	-
Less than 6 Months	2,815	1,479
6 Months - 1 Year	511	611
1-2 Years	322	626
2-3 Years	259	160
More than 3 Years	999	9
Total	**5,222**	**2,885**

Trade receivables ageing schedules for the year ended March 31, 2026 and March 31, 2025 outstanding from the due date of payment:

Trade receivables which have significant increase in credit risk - ageing schedule

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Not due	-	-
Less than 6 months	1,083	8
6 months - 1 year	207	70
1-2 year	109	8
2- 3 years	85	19
More than 3 years	63	-
Total	**1,547**	**105**

The Company does not have any disputed trade receivables.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.d - Cash and cash equivalents

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents consists of the followings:		
Balances with banks:		
Current accounts	1,605	561
Fixed deposit with original maturity for less than 3 months	149	404
Total	**1,754**	**965**

Note 4.e - Bank balances other than cash and cash equivalents

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Fixed deposits with original maturity for more than 3 months but less than 12 months	5,648	753
Earmarked balances with banks:		
Unclaimed dividend account	684	714
ESOP deposits and call money received on Rights issue	14	87
Total	**6,346**	**1,554**

Note 4.f.- Loans (current)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Loans	952	234
Total	**952**	**234**

(i) Loans or advances in the nature of loans are granted to Promoters, Directors, KMPs and the Related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person are as below:

Type of borrower	As at March 31, 2026		As at March 31, 2025	
	Amount outstanding	% of Total	Amount outstanding	% of Total
Promoter	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	952	100%	234	100%
Total	**952**	**100%**	**234**	**100%**

(ii) Loan to related parties carries a interest rate of 13-14% per annum and tenure of 2 years

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 4.g - Current financial assets - others

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Interest accrued on deposits	56	31
Interest accrued on loan (Refer note 21 D (iv))	11	25
Security deposits	2,469	464
Other receivables	177	239
Total	**2,713**	**759**

Note 5.a - Deferred tax assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(a) Deferred tax relates to the following:		
Deferred tax assets		
On property, plant and equipment and intangible assets	204	196
On business loss	2,979	2,791
On provision for employee benefits	107	90
On lease liabilities and right of use assets	403	343
Others	60	24
Total	**3,753**	**3,444**
Deferred tax liabilities		
On lease liabilities, right of use assets and lease equalisation levy	56	83
On property, plant and equipment and intangible assets	878	488
Others	53	-
Total	**987**	**571**
Deferred tax assets/(liabilities), net	**2,766**	**2,873**
Reconciliation of deferred tax assets/ (liabilities) (net):		
Opening balance	2,873	2,349
Tax liabilities recognized on acquisition of subsidiary	(414)	-
Tax assets recognized in Consolidated Statement of Profit and Loss	314	519
On re-measurement losses of post employment benefit obligation	(7)	4
Closing balance	**2,766**	**2,873**
Deferred tax assets to be recognized in Consolidated Balance Sheet:		
Deferred tax assets	3,753	3,444
Deferred tax liabilities	(987)	(571)
Total	**2,766**	**2,873**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 5.b - Income tax assets (net)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance income tax including tax deducted at source (non current)	1,250	551
Advance income tax including tax deducted at source (current)	2	114
Total	**1,252**	**665**
Provision for income tax (current)	170	80
Total	**170**	**80**

Note 5.c - Income tax expenses

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current tax	397	212
Taxation in respect of earlier years	-	(17)
Deferred tax benefit	(315)	(519)
Total	**82**	**(324)**

Note 5.d - Reconciliation of tax charge:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Profit/(loss) before tax	543	(4,446)
Statutory Income tax rate	25.17%	25.17%
Income tax (credit)/expense on the same at tax rates applicable	137	(1,119)
Tax effects of:		
Items not deductible to tax	138	231
Deferred tax not recognized on losses during the year	236	702
Deferred tax/current tax adjustments of previous years	(457)	(90)
Others	28	(48)
Income tax credit	**82**	**(276)**

Note 6 - Other non-current assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Prepaid expenses	18	4
Balance with statutory authorities	35	39
Total	**53**	**42**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 7 - Other current assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with statutory authorities	954	725
Advance to vendors	461	353
Unbilled revenue	5,089	1,202
Loan to employees	3	1
Prepaid expenses	323	199
Others	53	40
Total	**6,883**	**2,520**

Note 8 - Equity share capital

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized share capital		
20,00,00,000 Equity shares of ₹ 5 each fully paid	10,000	10,000
(March 31, 2025: 20,00,00,000 Equity shares of ₹ 5 each fully paid)		
Total	**10,000**	**10,000**
Issued, subscribed and paid up capital		
7,66,58,527 Equity shares of ₹ 5 each fully paid	3,833	1,463
(March 31, 2025: 2,92,73,456 Equity shares of ₹ 5 each fully paid)		
Less: Calls unpaid	(12)	-
NIL Equity shares of ₹ 5 each, ₹ 3.12 paid-up	-	1,341
(March 31, 2025: 4,29,44,533 Equity shares of ₹ 5 each, ₹ 3.12 paid-up)		
Less: Calls unpaid	-	(48)
Total	**3,821**	**2,756**

(a) Reconciliation of equity shares outstanding at the beginning and at the end of the year

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Outstanding at the beginning of the year	7,22,17,989	2,756	7,20,74,889	1,993
Add: Shares issued on exercise of employee stock options	1,98,001	10	1,43,100	8
Add: Preferential issue of shares (Refer note 8 (d))	42,42,537	212	-	-
Add: Call money received	-	843	-	755
Outstanding at the end of the year	**7,66,58,527**	**3,821**	**7,22,17,989**	**2,756**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(b) Rights, preferences and restrictions attached to shares:

Equity Shares: The Company has only one class of equity shares having par value of ₹ 5 per share. The holder of the equity share is entitled to dividend right and voting right in the same proportion as the capital paid-up on such equity share bears to the total paid-up equity share capital of the Company. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in the same proportion as the capital paid-up on the equity shares held by them bears to the total paid-up equity share capital of the Company.

(c) Issue of shares under Rights Issue:

The Company had issued 4,29,44,533 equity shares of face value of ₹ 5/- each on right basis ('Rights Equity Shares'). In accordance with the terms of issue, ₹ 20/- (including a premium of ₹ 18.75 per share) i.e. 25% of the Issue Price per Rights Equity Share, was received from the concerned allottees on application and shares were allotted. The Company has made First call of ₹ 30/- per Rights Equity Share (including a premium of ₹ 28.13 per share) in March 2024. As on March 31, 2025, an aggregate amount of ₹ 764 lakhs (including premium amount of ₹ 716 lakhs) is unpaid. The trading of 4,03,99,270 partly paid shares were effective from May 07, 2024.

The Company has made Second and Final call of ₹ 30/- per Rights Equity Share (including a premium of ₹ 28.12 per share) in March 2025 alongwith a reminder for the first call unpaid.

During the year ended March 31, 2026, the Company received ₹ 12,771.54 lakhs (including premium of ₹ 11,971.19 lakhs) on account of 4,25,71,789 shares against the Second and Final call money.The Company also received ₹ 677.68 lakhs (including premium of ₹ 635.44 lakhs) on account of 22,58,944 shares against the First call money. These 4,25,71,789 shares are now fully and available for trading on the BSE and NSE stock exchanges. The balance 3,72,744 shares which are not fully paid due to unpaid call money are not available for trading. The calls that remained unpaid (i) both the first and second call - ₹ 171.79 lakhs (including premium of ₹ 161.05 lakhs) for 2,86,319 shares at ₹ 60/- per share (ii) only the second call - ₹ 25.93 lakhs (including premium of ₹ 24.31 lakhs) for 86,425 shares at ₹ 30/- per share .

The Company has further received ₹ 13.85 lakhs from the Rights issue, corporate action for allotment of shares against this is under process.

The Company has also received ₹ 56.87 lakhs as interest for late payment of call money, which has been considered as Other income in the Consolidated Profit and Loss statement for the year ended March 31, 2026.

Utilization of funds received under Rights Issue:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024	Year ended March 31, 2023
Source of funds				
Opening unutilized fund	-	-	415	-
Proceeds from issue	13,449	12,120	-	8,589
Interest earned	323	8	-	59
Utilization of funds				
Payment towards:				
Issue expenses	10	3	-	397
Product development	460	89	40	287
Product marketing	238	63	20	-
Identified Investments	8,735	2,150	355	5,698
Funding inorganic growth initiatives and general corporate purpose	182	9,823	-	1,850
Unutilized funds	**4,147**	**-**	**-**	**415**

(d) Preferential issue of shares:

The Company on September 25, 2025, approved the allotment of 42,42,537 fully-paid equity shares of the Company having a face value of ₹ 5/- each at an issue price of ₹ 203.77 per equity share (including a premium of ₹ 198.77) on a preferential basis to REA India Pte Limited, Singapore, inorder to acquire100% stake in PropTiger Marketing Services Private Limited, Bangalore, India, with the cost of acqusition at ₹ 8,645 lakhs.

The preferential issue of equity shares are in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018 read with Companies Act 2013 and rules made thereunder. These shares are subject to such lock-in restriction as prescribed under Chater V of SEBI (ICDR) Regulation.

These equity shares rank pari-passu with the existing fully paid equity shares of the Company in all respects.

(e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company:

(Amount in ₹ lakhs, unless otherwise stated)

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Aurum RealEstate Developers Limited	3,63,42,455	47.41%	3,60,32,859	49.90%
REA India Pte Limited, Singapore	42,42,537	5.53%	-	-
Total	**4,05,84,992**	**52.94%**	**3,60,32,859**	**49.90%**

(f) Change in shareholding of promoters are disclosed below:

(Amount in ₹ lakhs, unless otherwise stated)

Name of Promoters	Number of shares	% Total shares	% Changes during the year
Year ended March 31, 2026			
Aurum RealEstate Developers Limited	3,63,42,455	47.41%	(2.49%)
Year ended March 31, 2025			
Aurum RealEstate Developers Limited	3,60,32,859	49.90%	(0.35%)

(g) No class of shares have been issued as bonus shares or for consideration other than cash by the Company in last 5 years, except as mentioned in Note 8. (d) above.

(h) Shares reserved for issue under options as at March 31, 2026 and March 31,2025, were 13,36,989 and 15,89,615 (Refer note 15.b A.)

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 9 - Other equity

(Amount in ₹ lakhs, unless otherwise stated)

Particulars		As at March 31, 2026	As at March 31, 2025
(A)	**Securities premium**		
	Opening balance	33,750	22,199
	On exercise of Employee stock options	147	106
	Transfer from Stock options outstanding account	141	97
	Received on Rights issue	12,592	11,348
	Received on Preferential issue of shares (Refer note 8 (d))	8,433	
	Closing balance	**55,063**	**33,750**
(B)	**ESOP deposits and share call money account**		
	Opening balance	87	-
	Received on Rights issue - pending allotment	14	85
	Allotment of proceeds from Rights issue	(85)	-
	Received on exercise of ESOPs - pending allotment	-	2
	Allotment of shares against ESOPs exercised	(2)	-
	Closing balance	**14**	**87**
(C)	**Capital redemption reserve**	**79**	**79**
(D)	**Stock options outstanding account**		
	Opening balance	1,600	1,083
	Employee stock options granted to employees	227	614
	Employee stock options granted to employees of subsidiary companies	(66)	-
	Transferred to Securities premium	(141)	(97)
	Closing balance	**1,620**	**1,600**
(E)	**Retained earnings**		
	Opening balance	(10,840)	(7,320)
	Net profit/(loss) for the current year	189	(3,337)
	Other comprehensive income	17	(25)
	Investment in subsidiaries	(584)	(65)
	Subsidiaries no longer consolidated	1,253	(93)
	Closing balance	**(9,965)**	**(10,840)**
(F)	**Foreign currency translation reserve - OCI**		
	Opening balance	3	4
	Other comprehensive income	(10)	(1)
	Closing balance	(7)	3
	Total	**46,804**	**24,679**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 10.a. Borrowings

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Non-current	Current	Non-current	Current
Secured - at amortized cost				
OD FD -ICICI Bank (Refer note 10.a.1)	-	88	-	89
OD FD - Axis Bank (Refer note 10.a.1)	-	-	-	152
Term loan - HDFC Bank (Refer note 10.a.2)	-	10	10	9
Total (A)	**-**	**98**	**10**	**250**
Unsecured				
Loan from related parties (Refer note 10.a.3 and 21)	-	-	1,597	-
Loan from others (Refer note 10.a.4)	45	30	45	30
Total (B)	**45**	**30**	**1,642**	**30**
Total (A+B)	**45**	**128**	**1,652**	**280**

10.a.1 - Overdraft against fixed deposit (OD FD)

(i) ICICI Bank

The Company has taken OD facility from ICICI Bank amounting ₹ 90 lakhs.

Interest rate:

7.75% p.a

Security details:

Secured by Fixed deposit ₹ 112 lakhs.

(ii) Axis Bank

The Company has taken OD facility from ICICI Bank amounting ₹ 180 lakhs.

Interest rate:

7.25% p.a

Security details:

Secured by Fixed deposit ₹ 230 lakhs.

10.a.2 - Unsecured Business Loan from HDFC Bank

a. Interest rate: 16 %

b. Repayment schedule

Within one year (₹ lakhs)	8
After one year but not more than 5 years (₹ lakhs)	11
More than 5 years (₹ lakhs)	-

10.a.3 - Unsecured loan from related parties

Loan from related parties is fully repaid during the year (Interest - 10.30 % p.a. in 2024-25).

10.a.4 - Unsecured loan from others

Loan from others carries interest rate of 12.00% p.a.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 10.b - Other financial liabilities

Note 10.b.1 - Other non-current financial liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits	102	1
Total	**102**	**1**

Note 10.b.2 - Other financial liabilities - current

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Capital creditors	1	8
Advance received from tenants	918	214
Employee related payables	1,220	384
Interest accrued on borrowings (Refer note 21)	14	31
Provision for expenses	2,650	1,491
Unclaimed special dividend*	684	713
Security deposits	3,829	3,603
Other payables	236	51
Total	**9,552**	**6,495**

*During the year, the Company has transferred ₹ 2 lakhs (2024-25 ₹ 2 lakhs) to Investor's Education and Protection Fund (IEPF) and there is no amount due and outstanding as at Balance Sheet date to be credited to the fund.

Note 10.c - Trade payables

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprises	83	104
Total outstanding dues of creditors other than micro and small enterprises	3,132	3,127
Total	**3,215**	**3,231**

Trade payable ageing schedule for MSME

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Not due	3	19
Less than 1 year	71	83
1-2 Years	5	2
2-3 Years	4	-
More than 3 Years	-	-
Total	**83**	**104**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Trade payable ageing schedule for other than MSME

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Not due	335	216
Less than 1 year	2,100	2,487
1-2 years	166	365
2-3 years	197	59
More than 3 years	334	0
Total	**3,132**	**3,127**

Note:- There are no disputed trade payables.

Note 11 - Provisions

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Non-current	Current	Non-current	Current
Provision for employee benefits (Refer note 15.a)				
Provision for gratuity	557	189	460	76
Provision for leave encashment	98	138	45	22
Total	**655**	**327**	**505**	**98**

Note 12.a - Other non-current liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred income on discounting of financial instruments	-	0
Total	**-**	**0**

Note 12.b - Other current liabilities

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance from customers	279	292
Statutory dues payable	464	472
Unearned revenue	144	160
Total	**887**	**924**

Note 13 - Revenue from operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Information technology services	11,318	9,682
Rent income	18,621	14,918
Brokerage income	8,170	677
Total	**38,109**	**25,277**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 13.a - Disaggregate revenue information

The table below presents disaggregated revenues from contracts with customers for the year ended March 31, 2026 and March 31, 2025 by offerings and contract-type. The Group believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of our revenues and cash flows are affected by industry, market and other economic factors.

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue by offerings:		
Information technology services	11,318	9,682
Rent and related income	18,621	14,918
Brokerage and related income	8,170	677
Total	**38,109**	**25,277**
Timings of revenue recognition		
Services transferred at a point in time	12,411	4,645
Services transferred over time	25,698	20,631
Total	**38,109**	**25,277**

Note 14 - Other income

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest income from financial assets at amortized cost:		
Deposits	187	103
Loans	161	12
Debentures	307	214
Security deposits	188	144
Interest income - others1	57	-
Interest on income tax refund	72	78
Rent concession and liabilities no longer required written back	1,349	1,028
Reversal of compensated absences expenses	41	-
Profit on sale of property, plant and equipment	14	1
Income on investments measured at fair value	29	-
Profit on sale and revaluation of current investments (mutual funds)	329	38
Reversal of provisions	341	441
Gain on foreign currency transactions and translations	58	11
Miscellaneous income	1	20
Total	**3,134**	**2,089**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 15 - Employee benefit expense

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, wages, bonus and other allowances	9,016	6,551
Contribution to provident fund, ESI and other funds (Refer note 15.a)	305	242
Gratuity expenses (Refer note 15.a)	164	165
Compensated absence expenses (Refer note 15.a)	6	9
Share based payments (Refer note 15.b)	226	613
Staff welfare expenses	361	280
Total	**10,078**	**7,860**

Note 15.a - Employee benefits

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(A) Defined contribution plans		
During the year, the Group has recognized the following amounts in the Consolidated Statement of Profit and Loss		
Contribution to provident fund	271	203
Contribution to superannuation fund	2	2
Contribution to national pension scheme	16	30
Other contributions	16	6
Total	**305**	**242**

(B) Defined benefit plans - Gratuity

The Group has a defined benefit gratuity plan. The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the Act, every employee who has completed five years or more of service gets gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. The level of benefits provided depends on the member's length of service and salary at retirement age. The Group sponsors funded defined benefit plans for qualifying employees. The funded defined benefit plans are administered by Life Insurance Corporation of India (LIC) and every year the required contribution amount is paid to LIC. The employee defined plan assets/(liability) has been determined by actuary as per the provisions of IND AS 19 "Employee benefits".

i) Actuarial assumptions

The principal assumptions used for the purposes of actuarial valuation were as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Discount rate (per annum)	5.93% - 7.70%	6.50% - 7.00%
Rate of increase in salary	6% - 15%	7% - 25%
Expected average remaining working lives of employees (years)	1.45 - 5.42	3.17 - 35.47
Attrition rate (across various age groups)	25.57%	0 - 65.85%
Expected rate of return on plan assets	0 - 7%	0 - 7%

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

ii) Changes in the present value of defined benefit obligation

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Present value of obligation at the beginning of the year	575	467
On (disposal)/acquisition of subsidiary	151	(49)
Current service cost	128	132
Interest on defined benefit obligation	38	33
Actuarial loss on obligations	(3)	32
Benefits paid	(88)	(40)
Present value of obligation at the end of the year	**801**	**575**

iii) Change in fair value of assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Fair value of plan assets at the beginning of the year	39	25
Expected return on plan assets	3	2
Actuarial gain on plan assets	-	1
Employer's contribution	23	19
Benefits paid	(10)	(8)
Actuarial loss	0	-
Fair value of plan assets at the end of the year	**55**	**39**

iv) Expense recognized as employee benefits expense in the Consolidated Statement of Profit and Loss

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current service cost	128	132
Interest on net defined benefit liability/(asset)	36	33
Total	**164**	**165**

v) Expense/(income) recognized as OCI in the Consolidated Statement of Profit and Loss

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Remeasurements during the year due to:		
Changes in demographic assumptions	(16)	(6)
Changes in financial assumptions	(9)	27
Experience adjustments	4	11
Actual return on plan assets less expected interest on plan assets	-	-
Total	**(21)**	**32**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

vi) Assets and liabilities recognized in the Consolidated Balance Sheet

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Present value of defined benefit obligation	801	575
Fair value of plan assets	(55)	(39)
Net liability	**746**	**536**
Included in employee benefit obligation	746	536
Disclosed as Employee Benefits obligation- Non-current	557	370
Disclosed as Employee Benefits obligation- Current	189	71

vii) Expected contribution in the next year	**60**	**59**

viii) Sensitivity analysis

Gratuity is a lump sum plan and the cost of providing these benefits is typically less sensitive to small changes in demographic assumptions. The key actuarial assumptions to which the benefit obligation results are particularly sensitive to are discount rate and expected salary increase. A quantitative sensitivity analysis for significant assumptions is furnished below:

(Amount in ₹ lakhs, unless otherwise stated)

Impact on defined benefit obligation	As at March 31, 2026		As at March 31, 2025	
	In (%)	In ₹	In (%)	In ₹
Company:				
Discount rate				
0.5% increase	(2.76)%	63	(3.58)%	50
0.5% decrease	3.06%	67	3.82%	53
Rate of increase in salary				
0.5% increase	3.44%	67	4.20%	54
0.5% decrease	(3.18)%	63	(3.58)%	49
Subsidiary companies:				
Discount rate				
0.5-1% increase	(5.23)%	544	(11.30) - (3.23)%	341
0.5-1% decrease	6.00%	611	3.40 - 13.67%	423
Rate of increase in salary				
0.5-1% increase	4.55%	599	3.64 - 14.03%	411
0.5-1% decrease	(4.36)%	552	(11.80) - (3.55)%	349

ix) Maturity profile of defined benefit obligations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Expected future cashflows		
Year 1	178	78
Year 2	126	116
Year 3	103	43
Year 4	85	68
Year 5	71	36
Years 6 to 10	233	197
Years 11 and above	410	581

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

x) The major categories of plan assets are as follows:

The plan asset for the funded gratuity plan is administered by Life Insurance Corporation of India ('LIC') as per the investment pattern stipulated for Pension and Group Schemes fund by Insurance Regulatory and Development Authority regulations i.e. 100% of plan assets are invested in insurer managed fund. Quoted price of the same is not available in active market.

xi) Risk exposure

Through its defined benefit plans, the Group is exposed to a number of risks, the most significant of which are detailed below:

Investment risk

The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to market yields at the end of the reporting period on government bond; if the return on plan asset is below this rate, it will create a plan deficit. Currently the plan has a relatively balanced investment in equity securities and debt instruments.

Interest risk

A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.

Longevity risk

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary risk

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

(C) Defined benefit plans - Leave encashment

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
i) Assets and liabilities recognized in the Consolidated Balance Sheet:		
Opening Balance	67	68
On acquisition of subsidiary	234	-
Interest cost	4	3
Change in assumptions	-	(20)
Past service cost	-	10
Charged/(credited) during the year	(40)	8
Amount paid during the year	(28)	(2)
Net liability	**237**	**67**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 15.b - Share based payments

A. Aurum PropTech Limited

(a) Scheme details

The Company has Employee Stock Option scheme, ESOP 2021, under which options have been granted on the basis of performance and other eligibility criteria's at the exercise price of ₹ 5 to ₹ 80 per share to be vested from time to time.

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	WAEP (₹)	Number	WAEP (₹)
Options outstanding at beginning of the year	15,89,615	77.71	17,07,375	77.76
Options granted during the year	1,45,000	80.00	38,840	80.00
Options exercised during the year	1,98,001	78.58	1,43,100	78.99
Options lapsed during the year	1,99,625	77.53	13,500	77.00
Options outstanding at the end of the year	13,36,989	77.71	15,89,615	77.71
Options exercisable at the end of the year	**11,24,439**	**78.17**	**8,57,000**	**78.17**

The fair value of each option is estimated on the date of grant using the Black Scholes model. The following tables list the inputs used on the date of grant for the years ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average fair value of the options at the grant dates (₹)	122.26	151.76
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.24 - 6.44%	6.84 - 7.00%
Expected life of share options (years)	4.5 - 5 years	2.5 - 5 Years
Expected volatility (%)	40.20 - 45.20%	37.77 - 44.29%

(b) Stock options exercised during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options exercised during the year	1,98,001	1,43,100
Weighted average share price at the date of exercise (₹)	165.14	160.27

(c) For stock options outstanding at the end of the year, the range of exercise prices and weighted average remaining contractual life (vesting period and exercise period)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Options outstanding	13,36,989	15,89,615
Range of exercise price (₹)	77-80	77-80
Weighted average exercise price (₹)	77.86	77.71
Weighted average remaining contractual life (years)	3.56	3.00

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(d) Information on stock options granted during the year ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options granted during the year	1,45,000	38,840
Option pricing model used	Black Scholes	Black Scholes
Weighted average share price (₹)	177.57	209.33
Exercise price (₹)	80.00	77.00 - 80.00
Expected volatility (%)	40.20% - 45.20%	45.00%
Option life (vesting period and exercise period)	4.5 - 5 years	2.5 - 5 Years
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.24 - 6.44%	6.84 - 7.00%

B. K2V2 Technologies Private Limited

(a) Scheme details

The Company has Employee Stock Option scheme, ESOP 2020, under which options have been granted on the basis of performance and other eligibility criteria's at the exercise price of ₹ 10 per share to be vested from time to time.

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	WAEP (₹)	Number	WAEP (₹)
Options outstanding at beginning of the year	111	10.00	340	10.00
Options granted during the year	-	-	85	10.00
Options exercised during the year	-	-	-	78.99
Options lapsed during the year	31	10.00	314	10.00
Options outstanding at the end of the year	80	10.00	111	10.00
Options exercisable at the end of the year	**43**	**10.00**	**34**	**10.00**

The fair value of each option is estimated on the date of grant using the Black Scholes model. The following tables list the inputs used on the date of grant for the years ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average fair value of the options at the grant dates (₹)	-	356.00
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	-	7.26%
Expected life of share options (years)	-	5.55 years
Expected volatility (%)	-	43.97%

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(b) Stock options exercised during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options exercised during the year	-	-
Weighted average share price at the date of exercise (₹)	-	-

(c) For stock options outstanding at the end of the year, the range of exercise prices and weighted average remaining contractual life (vesting period and exercise period)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Options outstanding	80	111
Range of exercise price (₹)	10.00	10.00
Weighted average exercise price (₹)	10.00	10.00
Weighted average remaining contractual life (years)	2 years	3 years

(d) Information on stock options granted during the year ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options granted during the year	-	85
Option pricing model used	-	Black Scholes
Weighted average share price (₹)	-	363.00
Exercise price (₹)	-	10.00
Expected volatility (%)	-	43.97%
Option life (vesting period and exercise period)	-	3 years
Dividend yield (%)	-	Nil
Risk free interest rate (%)	-	7.26%

C. Hello World Technologies Private Limited

(a) Scheme details

The Company has Helloworld Employee Stock Option scheme, Helloworld Employees Stock Option Plan - 2023, under which options have been granted on the basis of performance and other eligibility criteria's at the exercise price of ₹ 10 per share to be vested from time to time.

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	WAEP (₹)	Number	WAEP (₹)
Options outstanding at beginning of the year	8,068	10.00	8,068	10.00
Options granted during the year	202	10.00	-	-
Options exercised during the year	-	-	-	-
Options lapsed during the year	76	10.00	-	-
Options outstanding at the end of the year	8,194	10.00	8,068	10.00
Options exercisable at the end of the year	**5,994**	**10.00**	**4,437**	**10.00**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

The fair value of each option is estimated on the date of grant using the Black Scholes model. The following tables list the inputs used on the date of grant for the years ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average fair value of the options at the grant dates (₹)	6,528.26	6,012.00
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.8 - 6.9%	6% - 8%
Expected life of share options (years)	4 years	4 years
Expected volatility (%)	50.00%	50.00%

(b) Stock options exercised during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options exercised during the year	-	-
Weighted average share price at the date of exercise (₹)	-	-

(c) For stock options outstanding at the end of the year, the range of exercise prices and weighted average remaining contractual life (vesting period and exercise period)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Options outstanding	8,194	8,068
Range of exercise price (₹)	10.00	10.00
Weighted average exercise price (₹)	10.00	10.00
Weighted average remaining contractual life (years)	3 Years	2 years

(d) Information on stock options granted during the year ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options granted during the year	202	-
Option pricing model used	Black Scholes	-
Weighted average share price (₹)	6,528.26	-
Exercise price (₹)	10.00	-
Expected volatility (%)	50.00%	-
Option life (vesting period and exercise period)	4 years	-
Dividend yield (%)	Nil	-
Risk free interest rate (%)	6.8 - 6.9%	-

D. NestAway Technologies Private Limited

(a) Scheme details

The Company has Employee Stock Option scheme, NestAway Employees Stock Option Plan -2024, under which options have been granted on the basis of performance and other eligibility criteria's at the exercise price of ₹ 1 per share to be vested from time to time.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	WAEP (₹)	Number	WAEP (₹)
Options outstanding at beginning of the year	24,697	1.00	-	-
Options granted during the year	6,225	1.00	29,054	1.00
Options exercised during the year	-	-	-	-
Options lapsed during the year	7,868	1.00	4,357	1.00
Options outstanding at the end of the year	23,054	1.00	24,697	1.00
Options exercisable at the end of the year	**10,097**	**1.00**	**-**	**-**

The fair value of each option is estimated on the date of grant using the Black Scholes model. The following tables list the inputs used on the date of grant for the years ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Weighted average fair value of the options at the grant dates (₹)	1,662.99	1,427.84
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.5 - 7.5%	6.5 - 8%
Expected life of share options (years)	4 years	4 years
Expected volatility (%)	50.00%	50.00%

(b) Stock options exercised during the year:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options exercised during the year	-	-
Weighted average share price at the date of exercise (₹)	-	-

(c) For stock options outstanding at the end of the year, the range of exercise prices and weighted average remaining contractual life (vesting period and exercise period)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Options outstanding	23,054	24,697
Range of exercise price (₹)	1.00	1.00
Weighted average exercise price (₹)	1.00	1.00
Weighted average remaining contractual life (years)	2 Years	3 Years

(d) Information on stock options granted during the year ended:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Number of options granted during the year	6,225	29,054
Option pricing model used	Black Scholes	Black Scholes
Weighted average share price (₹)	1,662.99	1,427.84
Exercise price (₹)	1.00	1.00

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Expected volatility (%)	50.00%	50.00%
Option life (vesting period and exercise period)	4 years	4 years
Dividend yield (%)	Nil	Nil
Risk free interest rate (%)	6.5 - 7.5%	6.5 - 8%

15.b. 1. Effect of share-based payment plan on the Consolidated Balance Sheet and Consolidated Statement of Profit and Loss:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Share option outstanding account (Refer note 9(D))	1,620	1,601
Share based payments (Refer note 15)	226	613

Note 16 - Finance costs

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest on:		
lease liabilities (Refer note 3.b)	2,639	2,046
borrowings (Refer note 21)	33	288
security deposits	11	-
delayed payment of statutory dues	1	4
Other finance costs	2	4
Total	**2,686**	**2,343**

Note 17 - Depreciation and amortization expense

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation on property, plant and equipment (Refer note 3.a)	349	450
Depreciation on right of use assets (Refer note 3.b)	8,108	6,193
Amortization of intangible assets (Refer note 3.d)	1,917	1,367
Total	**10,374**	**8,010**

Note 18 - Other expenses

(Amount in ₹ lakhs, unless otherwise stated)

Particulars		Year ended March 31, 2026	Year ended March 31, 2025
a.	**Operating expenses**		
	Server and laptop rent	130	145
	Repairs and maintenance	2,063	1,655
	Electricity and other utility charges	1,348	1,021
	Housekeeping and security	194	152

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars		Year ended March 31, 2026	Year ended March 31, 2025
	Food expenses	478	476
	Professional fees	786	1,256
	Advertisement and publicity	3,914	1,967
	Brokerage and commission	1,347	153
	Rates and taxes	411	196
	Hardware and software	183	252
	Rent	2,707	1,718
	Communication charges	327	194
	Other operating expenses	20	56
	Total	**13,908**	**9,240**
b.	**Selling and distribution expenses**		
	Advertisement and publicity	604	1,115
	Brokerage and commission	696	387
	Total	**1,300**	**1,502**
c.	**Establishment expenses**		
	Advertisement, commission and publicity	163	215
	Travelling and conveyance	271	195
	Professional fees	777	584
	Hardware and software	318	162
	Repairs and maintenance	207	152
	Rent	362	144
	Electricity	101	61
	Rates and taxes	70	98
	Insurance	38	29
	Communication charges	64	35
	Seminar, membership and subscription	251	135
	Assets written off	4	447
	Bad debts	25	-
	Provision for bad and doubtful debts	1,043	240
	Exchange loss (net)	1	1
	Loss on sale of property, plant and equipment	-	57
	Miscellaneous expenses	310	195
	Total	**4,005**	**2,751**
Total		**19,213**	**13,493**

Note 19 - Discontinued operations

The Board of Directors of the Company, at its meeting held on March 12, 2026, approved the sale of Buildings owned by the Company at Navi Mumbai, for a consideration of approximately ₹ 11,200 lakhs. The Company is in the process of obtaining clearances from statutory authorities to close the sale transaction, which is expected to be closed by June 30, 2026. The Company has transferred the possession of a floor in the buildings to the buyer during the quarter

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

ended March 31, 2026, and consequently recognized a gain of ₹ 1,772 lakhs attributable to the floor in the buildings as Other Income from Discontinued operations. The balance transaction will be recognized once clearances from statutory authorities are received and sale transaction is concluded.

The Buildings derive Rental income, and the financial performance from its operations is shown under the Rental segment. As required by IND AS 105, Non-current Assets Held for Sale and Discontinued Operations, the financial performance of the Buildings and the assets/liabilities have been shown separately in these financial statements, for the year ended March 31, 2026 and March 31, 2025.

a. Statement of consolidated financial results of the discontinued operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Income		
Revenue from operations	1,098	1,108
Other income	1,806	26
Total income	**2,904**	**1,134**
Expenses		
Finance costs	520	581
Depreciation and amortization expense	264	226
Other expenses	470	433
Total expenses	**1,254**	**1,240**
Profit/(loss) before tax	**1,650**	**(106)**
Tax (credit)/expenses	416	(27)
Profit/(loss) after tax	**1,234**	**(80)**
Other comprehensive income		
(i) Items that will not be reclassified subsequently to profit or loss	-	-
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	-
(iii) Items that will be reclassified subsequently to profit or loss	-	-
Total other comprehensive income, net of tax	**-**	**-**
Total comprehensive income	**1,234**	**(80)**
Earning per share of ₹ 5/- each		
Basic (₹)	2.00	(0.15)
Diluted (₹)	1.96	(0.15)

b. Statement of consolidated Balance Sheet items of the discontinued operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current assets	2,829	3,139
Current assets	1,269	80
Total assets	**4,098**	**3,219**
Non-current liabilities	5,945	6,249
Current liabilities	468	255
Total liabilities	**6,413**	**6,504**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

c. Statement of consolidated cash flows of the discontinued operations

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from operating activities	840	495
Cash flow from investing activities	556	(257)
Cash flow from financing activities	(715)	1,442

Note:

Non-current and current liabilities of discontinued operations includes Borrowings as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Non-current	Current	Non-current	Current
Secured - at amortized cost				
Term loan - LRD from Axis Bank (refer note a below)	3,739	183	3,922	150
Term loan - LRD from Axis Bank (Refer note b below)	1,995	80	2,075	66
Total	**5,734**	**263**	**5,997**	**216**

a. Secured Term Loan under Lease Rental Discounting (LRD) from Axis Bank

The Company has taken loan from Axis Bank amounting ₹ 4,263 lakhs in 2023-24

Interest rate:

Repo rate + 2.50% p.a

Security details:

Hypothecation of entire current assets and lease rentals, both present and future on exclusive basis and collateral of commercial property located at plot no P-136 and P-136 1, MIDC TTC Industrial Area, Thane Belapur Road, Navi Mumbai, Thane, Maharashtra owned by the Company.

b. Secured Term Loan under Lease Rental Discounting (LRD) from Axis Bank

The Company has taken loan from Axis Bank amounting ₹ 2,192 lakhs in 2024-25.

Interest rate:

Repo rate + 2.50% p.a

Security details:

Hypothecation of current assets and lease rentals, both present and future on exclusive basis and collateral of commercial property located at plot no P-136 and P-136 1, MIDC TTC Industrial Area, Thane Belapur Road, Navi Mumbai, Thane, Maharashtra owned by the Company.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 20 - Earnings per share

Basic earnings per share amounts are calculated by dividing the loss for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share amounts are calculated by dividing the loss attributable to equity holders after adjusting by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on outstanding stock options.

The components of basic and diluted earnings per share for total operations are as follows:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
CONTINUING OPERATIONS		
(a) Loss for the year attributable to equity shareholders	(1,045)	(3,257)
(b) Weighted average number of outstanding equity shares considered for basic EPS*	6,17,08,311	5,41,90,584
Add: Effect of dilutive potential equity shares arising from outstanding employee stock options	14,31,150	7,56,686
Number of shares considered for diluted EPS	6,31,39,461	5,49,47,270
(c) Earnings per share (Face value per share ₹ 5/- each (Previous year ₹ 5/- each))		
Basic (₹)	(1.69)	(6.01)
Diluted (₹)**	(1.69)	(6.01)
DISCONTINUED OPERATIONS		
(a) Profit/(loss) for the year attributable to equity shareholders	1,234	(80)
(b) Weighted average number of outstanding equity shares considered for basic EPS*	6,17,08,311	5,41,90,584
Add: Effect of dilutive potential equity shares arising from outstanding employee stock options	14,31,150	7,56,686
Number of shares considered for diluted EPS	6,31,39,461	5,49,47,270
(c) Earnings per share (Face value per share ₹ 5/- each (Previous year ₹ 5/- each))		
Basic (₹)	2.00	(0.15)
Diluted (₹)**	1.95	(0.15)
Total		
(a) Profit/(loss) for the year attributable to equity shareholders	189	(3,337)
(b) Weighted average number of outstanding equity shares considered for basic EPS*	6,17,08,311	5,41,90,584
Add: Effect of dilutive potential equity shares arising from outstanding employee stock options	14,31,150	7,56,686
Number of shares considered for diluted EPS	6,31,39,461	5,49,47,270

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(c) Earnings per share (Face value per share ₹ 5/- each (Previous year ₹ 5/- each))		
Basic (₹)	0.31	(6.16)
Diluted (₹)**	0.26	(6.16)

* The weighted average number of shares takes into account the weighted average effect of changes arising from issue of new shares and ESOP transactions during the year.

** Where the effect is anti dilutive, Diluted earnings per share is the same as basic earning per share.

There have been no transactions involving equity shares or potential equity shares between the reporting date and the date of authorization of these consolidated financial statements.

Note 21 - Related party disclosures

(A) Other related parties with whom the Company had transactions during the year

Name of the Related Party	Country	Relationship
1. Aurum RealEstate Developers Limited	India	Promoter
2. Aurum Facility Management Private Limited	India	Promotor and its Group Company
3. Eleven Point Two Capital Advisory Services Private Limited	India	Entity in which Director is a Director
4. Seven Springs Venture LLP	India	Entity in which Director is a Designated Partner
5. Aurum Platz (Goregaon) Private Limited	India	Promotor and its Group Company
6. Integrow Asset Management Private Limited	India	Associate Company

(B) Other related parties with whom the Company had transactions during the year

List of Key management personnel:	
Vasant Gujarathi	Non-Executive Independent Director
Ajit Joshi	Non-Executive Independent Director
Padma Deosthali	Non-Executive Independent Director
Ramashrya Yadav	Non-Executive Director
Srirang Athalye	Non-Executive Director (till July 31, 2025)
Ashish Deora	Non-Executive Director (from April 30,2025)
Onkar Shetye	Executive Director
Kunal Karan	Chief Financial Officer
Sonia Jain	Company Secretary & Compliance Officer
Ketan Prakash Sabnis	Executive Director, K2V2 Technologies Private Limited
Vinayak Katkar	Executive Director, K2V2 Technologies Private Limited
Chittoor Ananthakrishnan Ajay Kumar	Director, Monk Tech Labs Pte. Ltd.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

List of Key management personnel:	
Varadharajan Balaji	Director, Monk Tech Labs Pte. Ltd.
Jitendra Jagadeva	Director, Helloworld Technologies India Private Limited
Prakash Tejwani	Director, Aurum Analytica Private Limited
Vishal Sharma	Key managerial person, Aurum Analytica Private Limited
Sahil Rathore	Key managerial person, Aurum Analytica Private Limited
Hirenkumar Ladva	CEO (September 14, 2024 to March 10, 2025), Yieldwisex Technologies Private Limited
Ismail Shamiuralla Khan	Chief Operating Officer, NestAway Technologies Private Limited

(C) Details of transactions with related party in the ordinary course of business:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
I. Revenue from operations		
i. Information technology services		
Aurum Facility Management Private Limited	-	6
Aurum RealEstate Developers Limited	13	-
Total	**13**	**6**
II. Other income		
i. Interest income on deposits		
Aurum Platz (Goregaon) Private Limited	-	23
Total	**-**	**23**
ii. Interest income on loans		
Aurum RealEstate Developers Limited	65	-
Integrow Asset Management Private Limited	74	-
Total	**139**	**-**
III. Employee benefit expense		
i. Salaries, wages, bonus and other allowances	934	943
ii. Contribution to provident fund, ESI and other funds	18	28
iii. Share based payments	38	87
Total	**991**	**1,058**
IV. Finance costs		
i. Interest on loan		
Aurum RealEstate Developers Limited	17	62
Eleven Point Two Capital Advisory Services Private Limited	-	8
Seven Springs Venture LLP	-	27
Total	**17**	**97**
V. Other expenses		
i. Professional fees		
Professional fees to KMPs	32	88
Directors sitting fees	44	46
Total	**76**	**134**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Borrowings		
i. Borrowings from related parties - during the year		
Aurum RealEstate Developers Limited	-	1,597
Seven Springs Venture LLP	-	518
Eleven Point Two Capital Advisory Services Private Limited	-	137
Chittoor Ananthakrishnan Ajay Kumar	-	20
Total	**-**	**2,272**
ii Borrowings repaid to related parties - during the year		
Aurum RealEstate Developers Limited	1,597	4,660
Seven Springs Venture LLP	-	158
Eleven Point Two Capital Advisory Services Private Limited	-	137
Chittoor Ananthakrishnan Ajay Kumar	-	6
Total	**1,597**	**4,961**
Total	**(1,597)**	**(2,689)**
iii Borrowings - converted to equity during the year		
Seven Springs Venture LLP	-	353
Total	**-**	**353**

(D) Amount due to/from related party

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
i. Investments in equity shares		
Integrow Asset Management Private Limited	1,891	-
Total	**1,891**	**-**
ii. Trade receivables		
Aurum Realestate Developers Ltd	164	164
Total	**164**	**164**
iii. Loans given		
Integrow Asset Management Private Limited	717	-
Total	**717**	**-**
iv. Other current assets		
Other receivables		
Integrow Asset Management Private Limited	98	-
Total	**98**	**-**
v. Borrowings		
Aurum RealEstate Developers Limited	-	1,597
Chittoor Ananthakrishnan Ajay Kumar	14	14
Total	**14**	**1,611**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
vi. Other current liabilities - Interest accrued but not due on borrowings		
Aurum RealEstate Developers Limited	-	22
Total	**-**	**22**
vii. Other current liabilities - Employee related payables		
Payable to KMPs	45	41
Total	**45**	**41**

Note 22 - Commitments and contingencies:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Capital commitments		
Estimated amount of contract remaining to be executed on capital account not provided for (inclusive of GST)	-	1
Contingencies		
Income tax matters	33	41
GST matters	360	362

i) One of the subsidiary company is involved in various claims/arbitration proceedings amounting to ₹ 654.12 lakhs relating to furniture hired by the Company in prior years. During the year, the Company has received an order from Mumbai Centre of International Arbitration (MCIA) which directs the Company to pay ₹ 308.47 lakhs to one of the furniture vendor. Provisions amounting to ₹ 305.79 lakhs are carried in the books as at March 31, 2025, in this regard. Further, Company had filed an appeal with Commercial Court, Bengaluru and deposited ₹ 77.12 lakhs towards the appeal. The mentioned appeal has been rejected in the Commercial Court, Bengaluru and subsequently company has deposited the remaining amount 231.35 lakhs and appealed against the verdict in the Honourable High Court of Karnataka. The Honourable High Court of Karnataka has granted a stay and is currently hearing the appeal. Considering that the Company also has certain counter claims against the vendor, management believes that such provisions would be adequate to settle the claims that may devolve on the Company.

ii) Further the subsidiary company is involved in various claims covering commercial matters which arise from time to time in the ordinary course of business and certain claims from the electricity department against the owners of residential premises, where the Company is involved as an agent. An amount of ₹ 0.77 lakhs has been paid under dispute in this regard. However, based on legal opinion obtained and internal assessment made, the management of the Company is confident that the claim is not tenable and accordingly no adjustment has been made to the Ind AS Financial Statements.

iii) a. Further the subsidiary company had received demand notices from the Assistant Commissioner of Income Tax, for the 2019-20 amounting to ₹ 41.44 lakhs for short deduction of tax. However, based on the facts, the Company does not consider these to be payable and has filed the appeals with The Commissioner of Income Tax (Appeal) Bangalore against such demand. An amount of ₹ 8.29 lakhs has been paid under protest while filing the appeals.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

b. The Company has also received various notices from Income Tax Department for reassessment of income/ recomputation of loss and show cause notice for penalty for under reporting of income. The Company has made relevant submissions with the Income Tax Department and believes that the probability of matter being ruled in favour of the Company is high. During the year, the Company has received certain appeals in its favour and the Company is in the process of filing application to obtain the refund of ₹ 0.34 lakhs for the amounts paid under protest.

(iv) The subsidiary company had received the various demand under GST Act, 2017 amounting to ₹ 359.89 lakhs. However, the Company does not consider these to be payable and has filed the appeals with respective regulatory authorities against such orders. An amount of ₹ 26.32 lakhs has been paid under protest while filing the appeals. During the year, the Company has received certain appeals in its favour and the Company is in the process of filing application to obtain the refund of ₹ 9.54 lakhs for the amounts paid under protest.

Note 23 - Segment reporting

The Group's operations predominantly relate to providing software solutions in the real estate sector. The organizational and reporting structure of the Group is based on Strategic Business Units (SBU) concept. The SBU's are primarily cost centre segments. SBU's are the operating segments for which separate financial information is available and for which operating results are evaluated regularly by management in deciding how to allocate resources and in assessing performance. These SBU's provide end-to-end information technology solutions on time and material contracts or fixed contracts, entered into with customers. The Chief Operating Decision Maker (CODM) reviews the operations of the Group as one operating segment on the basis of SBUs.

The Group's primary reportable segments consist of the following SBUs, which are based on the risks and returns in different areas of the operations: Rental, Distribution, Capital and Others. 'Rental' operations comprise of activities where the Group derives revenue from customers for services offered though comprehensive technology based suite of solutions tailored for renters, property owners, and property managers. 'Distribution' operations comprise of activities where the Group derives revenue from customers for the data analytics offerings and the licencing of the CRM products. 'Capital' operations comprise of activities where the Group derives revenue from customers for the management of Investments though technology based platforms.

A. The following table sets forth Revenues and Results by areas of operations based on the business units under which billing to customer has been made during the reported period:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment revenue:		
CONTINUING OPERATIONS		
Rental	20,071	15,754
Distribution	17,255	7,928
Capital	784	1,594
Total	**38,110**	**25,276**
DISCONTINUED OPERATIONS		
Rental	1,098	1,108
Total	**39,208**	**26,384**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment results:		
CONTINUING OPERATIONS		
Rental	(1,854)	(1,904)
Distribution	3,230	1,101
Capital	(527)	(739)
Total	**849**	**(1,542)**
DISCONTINUED OPERATIONS		
Rental	364	450
Total	**1,213**	**(1,092)**
Finance cost	(3,206)	(2,924)
Other un-allocable expenditure - net	2,147	(430)
Profit/(loss) before tax	**154**	**(4,446)**

B. The following table sets forth the Group's total assets and total liabilities:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment assets:		
CONTINUING OPERATIONS		
Rental	47,038	40,825
Distribution	25,715	10,143
Capital	3,480	5,520
Unallocable corporate assets	14,472	7,744
DISCONTINUED OPERATIONS		
Rental	4,098	3,219
Total assets	**94,803**	**67,451**
Segment liabilities:		
CONTINUING OPERATIONS		
Rental	22,286	19,603
Distribution	6,649	2,672
Capital	186	1,047
Unallocable corporate liabilities	8,263	9,178
DISCONTINUED OPERATIONS		
Rental	6,413	6,504
Total liabilities	**43,797**	**39,004**

Geographic Information

The Group mainly caters to Indian market, accordingly, secondary information/geographical segment is not applicable.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 24.a - Financial Instruments

(Amount in ₹ lakhs, unless otherwise stated)

Fair Value and Carrying Amount	As at March 31, 2026			As at March 31, 2025		
	Fair value through Profit and loss	Fair value through Other comprehensive income	Amortized Cost	Fair value through Profit and loss	Fair value through Other comprehensive income	Amortized Cost
Financial assets- non current						
Investments	-	2	-	-	2	700
Other financial assets	-	-	2,949	-	-	3,645
Financial assets- current						
Investments	5,996	-	-	4,267	-	-
Cash and cash equivalents	-	-	1,754	-	-	965
Bank balances other than cash and cash equivalents	-	-	6,346	-	-	1,554
Trade receivables	-	-	5,222	-	-	2,885
Loans	-	-	952	-	-	234
Other financial assets	-	-	2,713	-	-	759
Financial liabilities- non current						
Borrowings	-	-	45	-	-	1,652
Lease liabilities	-	-	15,018	-	-	12,742
Other financial liabilities	-	-	102	-	-	1
Financial liabilities- current						
Borrowings	-	-	128	-	-	280
Lease liabilities	-	-	7,285	-	-	6,491
Trade payables	-	-	3,215	-	-	3,231
Other financial liabilities	-	-	9,552	-	-	6,495

Note 24.b - Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consists of the following three levels:

Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis:

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Level 1 (Observable inputs)		
Investment in Mutual Funds carried at fair value through profit and loss	3,148	-
Level 3 (Unobservable inputs)		
Investment in Integrow Real Estate Special Situation Fund carried at fair value through profit and loss	2,848	3,217
Investment in NCDs carried at fair value through profit and loss	-	1,050
Investments in equity shares measured at fair value through other comprehensive income	2	2

All financial assets and liabilities at amortized cost have been considered at carrying amount, as it approximate its fair value.

Note 24.c - Financial risk management objectives and policies

The Group is exposed to various financial risks. These risks are categorized into market risk, credit risk and liquidity risk. The Group's risk management is coordinated by the Board of Directors and focuses on securing long term and short term cash flows. The Group does not engage in trading of financial assets for speculative purposes.

(A) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates and other market changes.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the Group's operating activities (when revenue or expense is denominated in a different currency from the Group's functional currency).

Foreign currency sensitivity

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a different currency from the Company's functional currency). However, the Company's exposure to foreign currency changes for all other currencies is not material.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings. With all other variables held constant, the Group's profit before tax is affected through the impact on floating rate borrowings, as follows:

Particulars	As at	Closing balance	Effect on profit before tax	
			1% Increase	1% Decrease
Borrowings (Impact on Profit and Loss)	March 31, 2026	173	(2)	2
Borrowings (Impact on Profit and Loss)	March 31, 2025	1,932	(19)	19

(B) Credit risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analysing credit limits and credit worthiness of customers on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit.

Financial instruments that potentially subject the Group to concentrations of credit risk consist of cash and cash equivalents, time deposits and trade receivables. The Group maintains its cash and cash equivalents, time deposits and trade receivables, with banks and customers having good reputation, good past track record, and who meet the minimum threshold requirements under the counterparty risk assessment process, and reviews their credit-worthiness on a periodic basis.

(C) Liquidity risk

Liquidity risk refers to the risk that the Group cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Group consistently generated sufficient cash flows from operations to meet its financial obligations as and when they fall due.

The Group's current assets aggregate to ₹ 29,868 lakhs (March 31, 2025 - ₹ 13,298 lakhs) including current investments, Loans, cash and cash equivalents and bank balances against aggregate current liability of ₹ 21,565 lakhs (March 31, 2025 - ₹ 28,447 lakhs) and non current liabilities ₹ 15,820 lakhs (March 31, 2025 - ₹ 14,900 lakhs) including borrowings on the reporting date.

While the Group's total equity stands at ₹ 51,005 lakhs (March 31, 2025 - ₹ 17,600 lakhs). Hence liquidity risk or risk that the Group may not be able to settle or meet its obligations as they become due does not exist.

Note 24.d - Capital management

For the purpose of the Group's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Group's capital management is to maximize the shareholder value and to ensure the Group's ability to continue as a going concern.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

The Group monitors gearing ratio i.e. total debt in proportion to its overall financing structure, i.e. equity and debt. The Group manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

(Amount in ₹ lakhs, unless otherwise stated)

Particulars		As at March 31, 2026	As at March 31, 2025
Total equity	(i)	51,006	28,447
Borrowings		173	1,932
Lease liabilities		22,303	19,233
Less: Cash and cash equivalents and other bank balances		(1,754)	(965)
Net debt	(ii)	**20,722**	**20,201**
Overall financing	(iii) = (i) + (ii)	71,727	48,648
Gearing ratio	(ii)/(iii)	0.29	0.42

No changes were made in the objectives, policies or processes for managing capital during the years ended March 31, 2026 and March 31, 2025.

Note 25 - Statement of net assets, profit and loss and other comprehensive income attributable to owners and non-controlling interests

Net Assets

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	As % of consolidated net assets	Amount	As % of consolidated net assets	Amount
Parent Entity				
Aurum PropTech Limited	118%	60,318	127%	36,246
Subsidiary				
K2V2 Technologies Private Limited	3%	1,281	5%	1,386
Aurum Softwares and Solutions Private Limited	1%	647	3%	612
Liv Real Solutions Private Limited	1%	401	4%	664
Monk Tech Labs Pte. Limited	0%	(240)	0%	(156)
Helloworld Technologies India Private Limited	(6%)	(3,148)	(4%)	(1,742)
Integrow Asset Management Private Limited	(1%)	(558)	(1%)	775
Aurum Analytica Private Limited	4%	1,892	2%	1,104
Monk Tech Venture Private Limited	0%	16	0%	26
Cuneate Services Private Limited	0%	93	0%	(3)
YieldWiseX Technologies Private Limited	(2%)	(793)	1%	(375)
NestAway Technologies Private Limited	(8%)	(4,071)	(19%)	(3,608)
Bonds Brain Technologies Private limited	4%	2,032	0%	(12)
PropTiger Marketing Services India Private Limited	11%	5,520	-	-
NestAway PropTech Meena Real Estate LLC	0%	162	-	-
Helloworld Living Private Limited	0%	(92)	-	-
	124%	**63,460**	**118%**	**34,917**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	As at March 31, 2026		As at March 31, 2025	
	As % of consolidated net assets	Amount	As % of consolidated net assets	Amount
Non-controlling interest	1%	381	4%	1,012
Intercompany elimination and consolidation adjustments	(25%)	(12,835)	(22%)	(7,488)
Total	**100%**	**51,006**	**100%**	**28,441**

Share in total comprehensive income

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
	As % of comprehensive income	Amount	As % of comprehensive income	Amount
Parent Entity				
Aurum PropTech Limited	2871%	1,810	6%	(268)
Subsidiary				
K2V2 Technologies Private Limited	497%	313	(8%)	314
Aurum Softwares and Solutions Private Limited	56%	35	(1%)	22
Liv Real Solutions Private Limited	(427%)	(269)	0%	(5)
Monk Tech Labs Pte. Limited	(336%)	(212)	4%	(153)
Helloworld Technologies India Private Limited	(2302%)	(1,451)	24%	(1,015)
Integrow Asset Management Private Limited	(675%)	(425)	15%	(607)
Aurum Analytica Private Limited	1251%	788	(15%)	624
Monk Tech Venture Private Limited	(35%)	(22)	0%	10
Cuneate Services Private Limited	(7%)	(4)	0%	(3)
YieldWiseX Technologies Private Limited	(663%)	(418)	11%	(465)
NestAway Technologies Private Limited	(884%)	(557)	28%	(1,165)
Bonds Brain Technologies private Limited	(124%)	(78)	0%	(13)
Imogentechno Delta Park Private Limited	0%	-	(2%)	85
Wisetechno Private Limited	0%	-	(1%)	47
PropTiger Marketing Services India Private Limited	3202%	2,018	0%	-
NestAway PropTech Meena Real Estate LLC	(630%)	(397)	0%	-
Helloworld Living Private Limited	(148%)	(93)	0%	-
	1645%	**1,037**	**62%**	**(2,592)**
Non-controlling interest	(213%)	(134)	19%	(790)
Intercompany elimination and consolidation adjustments	(1331%)	(839)	19%	(770)
Total	**100%**	**63**	**100%**	**(4,152)**

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Share in Profit/(Loss)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
	As % of Profit/(Loss)	Amount	As % of Profit/(Loss)	Amount
Parent Entity				
Aurum PropTech Limited	2527%	1,810	7%	(275)
Subsidiary				
K2V2 Technologies Private Limited	430%	308	(8%)	314
Aurum Softwares and Solutions Private Limited	49%	35	(1%)	22
Aurum RealTech Services Private Limited	(374%)	(268)	0%	(7)
Monk Tech Labs Pte. Limited	(262%)	(188)	4%	(152)
Helloworld Technologies India Private Limited	(2032%)	(1,456)	24%	(1,009)
Integrow Asset Management Private Limited	(590%)	(423)	15%	(602)
Aurum Analytica Private Limited	1097%	786	(16%)	646
Monk Tech Venture Private Limited	(32%)	(23)	0%	9
Cuneate Services Private Limited	(6%)	(4)	0%	(3)
YieldWiseX Technologies Private Limited	(583%)	(418)	11%	(471)
NestAway Technologies Private Limited	(771%)	(552)	28%	(1,155)
Bonds Brain Technologies private limited	(104%)	(75)	0%	(13.46)
Imogentechno Delta Park Private Limited	0%		0%	85
Wisetechno Private Limited	0%		0%	47
PropTiger Marketing Services India Private Limited	2794%	2,002	0%	-
NestAway PropTech Meena Real Estate LLC	(554%)	(397)	0%	-
Helloworld Living Private Limited	(131%)	(94)	0%	-
	1458%	**1,045**	**65%**	**(2,567)**
Non-controlling interest	(165%)	(118)	19%	(786)
Intercompany elimination and consolidation adjustments	(1193%)	(855)	19%	(770)
Total	**100%**	**72**	**103%**	**(4,123)**

Share in OCI

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
	As % of OCI	Amount	As % of OCI	Amount
Parent Entity				
Aurum PropTech Limited	8%	(1)	(24%)	7
Subsidiary				

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(Amount in ₹ lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
	As % of OCI	Amount	As % of OCI	Amount
K2V2 Technologies Private Limited	(46%)	4	(3%)	1
Aurum Softwares and Solutions Private Limited	0%		0%	-
Liv Real Solutions Private Limited	14%	(1)	(8%)	2
Monk Tech Labs Pte. Limited	111%	(10)	2%	(1)
Helloworld Technologies India Private Limited	(56%)	5	19%	(6)
Integrow Asset Management Private Limited	14%	(1)	17%	(5)
Aurum Analytica Private Limited	(24%)	2	77%	(23)
Monk Tech Venture Private Limited	(6%)	1	(5%)	2
Cuneate Services Private Limited	3%	(0)	0%	-
YieldWiseX Technologies Private Limited	0%	-	(21%)	6
NestAway Technologies Private Limited	60%	(5)	33%	(10)
Bonds Brain Technologies Private Limited	41%	(3)	0%	-
Imogentechno Delta Park Private Limited	0%	-	0%	-
Wisetechno Private Limited	0%	-	0%	-
PropTiger Marketing Services India Private Limited	(181%)	16	0%	-
NestAway PropTech Meena Real Estate LLC	0%	-	0%	-
Helloworld Living Private Limited	(7%)	1	0%	-
	(69%)	**6**	**86%**	**(25)**
Non-controlling interest	186%	(16)	14%	(4)
Intercompany elimination and consolidation adjustments	0%	-	0%	-
Total	**117%**	**(9)**	**100%**	**(29)**

Note 26 - Additional regulatory information

(i) Details of Benami property held

No proceedings have been initiated on or are pending against the Group for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) Wilful defaulter

The Group has never been declared as wilful defaulter by any bank or financial institution or government or any government authority.

(iii) Relationship with struck off companies

The Group has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

(iv) Registration of charges or satisfaction with registrar of companies

The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(v) Compliance with number of layers of companies

The Group has complied with the number of layers prescribed under the Companies Act, 2013.

(vi) Compliance with approved scheme(s) of arrangements

The Group has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vii) Utilization of borrowed funds and share premium:

The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

The Group has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(viii) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(ix) Details of crypto currency or virtual currency

The Group has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Title deed of immovable properties

The Group does not hold any immovable property whose lease deed is not in the name of Group.

(xi) Valuation of property, plant and equipment and intangible asset

The Group has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

(xii) The borrowings obtained by the Group from banks and financial institutions have been applied for the purposes for which such loans were was taken.

(xiii) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 27 - Acqusition of PropTiger Marketing Services Private Limited

The Board of Directors of the Company in its meeting held on July 23, 2025, approved the acquisition of up to 100% share capital of PropTiger Marketing Services Private Limited (PropTiger) from REA India Pte Ltd, Singapore (REA India) through an all stock equity swap by issuance of 42,42,537 fully paid-up equity shares(face value ₹ 5/-) of the Company on a preferential basis ("Preferential Issue") for a consideration of ₹ 8,645.02 lakhs to REA India.

The Company acquired control over Proptiger w.e.f. September 25, 2025 and as required under IND AS 110 PropTiger has been accounted as a subsidiary of the Company and the assets and liabilities have been recorded at fair values based on the purchase price allocation accounted by an independent valuer. The Company in its consolidated Financial Statements has recorded the fair values of assets, liabilities and resultant goodwill and intangible assets as per IND AS 103. The Company has recorded ₹ 212.13 lakhs and ₹ 8,432.89 lakhs in share capital and securities premium respectively on issue of equity shares to REA India.

Note 28 - Investment in Integrow Asset Management Private Limited

The Company was holding 49.13% of the equity share capital of Integrow Asset Management Private Limited (Integrow), and by virtue of its right to exercise majority control in the Board of Integrow, consolidates its financial results as a subsidiary in accordance with IND AS 110. However considering a prospective restructuring of the equity of Integrow, the Company w.e.f . July 01, 2025 has kept the right to exercise majority control in the Board of Integrow in abeyance until March 31, 2027. Accordingly in the consolidated financial statements of the Company, Integrow has been treated as a 'subsidiary' for the quarter ended June 30, 2025 and as an 'investment in associate' from July 01, 2025.

As approved by the Board of Directors of the Company in its meeting held on October 16, 2025, the Company during the year ended March 31, 2026, has sold 0.97% of its holding in Integrow, for a consideration of ₹ 65.62 lakhs and made a profit of ₹ 41.72 lakhs, which has been shown under Other Income. The Company as on March 31, 2026 holds 48.16% of the equity share capital of Integrow.

Note 29 - Amsa Small and Medium Real Estate Investment Trust

During the year ended March 31, 2024, the Company has incorporated two entities viz. 1) Imogentechno Delta Park Private Limited (IML) and 2) Wisetechno Private Limited (WSL) with an objective of operating as a Special Purpose Vehicle (SPV) for its fractional ownership business. With new investors, coming in, IML and WSL has ceased to be subsidiaries of the Company w.e.f June 26, 2024 and September 28, 2024 respectively.

The Securities and Exchange Board of India ("SEBI"), vide notification dated on March 08, 2024, introduced a regulatory framework for the facilitation of Small and Medium Real Estate Investment Trusts ("SM REITs") by amending the SEBI (Real Estate Investment Trusts) Regulations, 2014 ("REIT Regulations"), through SEBI (Real Estate Investment Trusts) (Amendment) Regulations, 2024 ("Amended REIT Regulations"), thereby, paving the way to make real estate investment more accessible to wider set of investors and to regulate and foster growth in the segment. The Company through one of its subsidiaries, applied for registration to SEBI under the regulation, and has received the certificate of registration as Small and Medium REIT, in the nature of 'Amsa Small and Medium Real Estate Investment Trust' on July 17, 2025.

Note 30 - Investment in Nestaway PropTech MENA Real Estate LLC

The Company in 2023-24 has incorporated a subsidiary in Dubai, UAE namely Nestaway PropTech MENA Real Estate LLC (formerly known as Aurum PropTech MENA LLC). The Company during the financial year ended March 31, 2026 invested ₹ 546.38 lakhs as equity capital and the subsidiary started its business operations.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 31 - Investment in K2V2 Technologies Private Limited

The Board of Directors of the Company in its meeting held on September 10, 2024, approved the strategic realignment of its material subsidiary K2V2 Technologies Private Limited ("K2V2") to enhance focus on its core technology offerings and leverage its established scale. Based on the approval of the Boards of the Company and K2V2, during the previous financial year, (i) the Company increased its stake in K2V2 to 81.94% from 44.44% (ii) K2V2 has sold its operations of the business units Beyond Walls and Kylas w.e.f. July 01, 2024.

The Board of Directors of the Company in its meeting held on September 10, 2024, approved the strategic realignment of its material subsidiary K2V2 Technologies Private Limited ("K2V2") to enhance focus on its core technology offerings and leverage its established scale. Based on the approval of the Boards of the Company and K2V2, during the current financial year, (i) the Company increased its stake in K2V2 to 81.94% from 44.44% for additional investment of ₹ 112.30 lakhs (ii) K2V2 has sold its operations of the business units Beyond Walls and Kylas w.e.f. July 01, 2024. Accordingly, on and from the quarter starting July 01, 2024 the financial results of K2V2 comprise of assets in relation to Sell.do.

Note 32 - Merger of Aurum Softwares and Solutions Private Limited and Liv Real Solutions Private Limited

On March 06, 2026, two wholly owned Subsidiaries of the Company viz Aurum Softwares and Solutions Private Limited (ASSL) and Liv Real Solutions Private Limited (LIV) have filed a scheme of Arrangement with Regional Director II, Western Region (Mumbai), Ministry of Corporate Affairs, having Appointed date of April 01, 2025, wherein ASSL will be merged into LIV. The confirmation order of scheme of merger between the two subsidiaries has been received from Regional Director II, Western Region (Mumbai), Ministry of Corporate Affairs, on May 15, 2026, with the Scheme becoming effective on June 12, 2026. The effect of the order is given in the individual financial statements of ASSL and LIV.

Accordingly, the consolidated financial results for the year ended March 31 , 2026, originally approved by the Board of Directors and filed with the stock exchange on April 23, 2026, have been updated to give effect to the Scheme and also the previous year's figures have been restated as per Ind AS 103- Business Combinations. There is no financial impact on the results and balances on the consolidated financial statements of the Company for year ended March 31, 2026 and comparative periods on account of this.

Notes Forming Part of the Consolidated Financial Statements
For the year ended March 31, 2026 (Contd.)

Note 33 - The code on social security, 2020

On November 21, 2025, the Government of India notified provisions of 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, (Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages. The Company has assessed that there is no material financial implication of these changes to the Company. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

Note 34 - Events after the reporting period

No significant subsequent events have been observed which may require an adjustments to the financial statements.

Note 35 - There are no recent accounting pronouncements having significant impact on the financial statements of the Company.

Note 36 - Previous year figures have been regrouped/reclassified to confirm presentation as per Ind AS as required by Schedule III of the act.

Note 37 - '0' denotes amount less than ₹ 0.5 lakhs.

As per our report of even date
For Kirtane & Pandit LLP
Chartered Accountants
ICAI Firm Registration No.: 105215W/W100057

For and on behalf of the Board of Directors of
Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Suhrud Lele
Partner
Membership No.: 121162

Onkar Shetye
Executive Director
DIN - 06372831

Vasant Gujarathi
Non-Executive and Independent Director
DIN - 06863505

Kunal Karan
Chief Financial Officer

Pranali Desale
Company Secretary
M No - A65368

Place: Navi Mumbai
Date: August 14, 2026

Place: Navi Mumbai
Date: August 14, 2026

Company Information

Board of Directors

Non-Executive Directors
Ashish Deora (Chairman)
Ramashrya Yadav

Executive Whole-Time Director
Onkar Shetye

Non-Executive Independent Directors
Vasant Gujarathi
Ajit Joshi
Dr. Ashim Desai
Lakshmi Naga Jyothi Potluri

Chief Financial Officer
Kunal Karan

Company Secretary & Compliance Officer
Pranali Desale

Bankers
Axis Bank Limited
Bank of Baroda Limited
HDFC Bank Limited
ICICI Bank Limited

Statutory Auditors
M/s. Kirtane Pandit & Associates
Chartered Accountants

Registered Office
Aurum Q1, Aurum Q Parc,
Thane Belapur Road, Navi Mumbai,
Thane, Maharashtra 400 710, India
Tel: 022 6911 1800
Email: investors@aurumproptech.in
Website: www.aurumproptech.in

Committees

Audit Committee
Vasant Gujarathi, Chairman
Ajit Joshi
Onkar Shetye

Nomination and Remuneration Committee
Ajit Joshi, Chairman
Vasant Gujarathi
Ashish Deora

Corporate Social Responsibility Committee
Vasant Gujarathi (Chairman)
Dr. Ashim Desai
Ramashrya Yadav

Investors' Grievances and Stakeholders' Relationship Committee
Ramashrya Yadav (Chairman)
Ajit Joshi
Onkar Shetye

Registrar and Share Transfer Agent
KFin Technologies Limited
Selenium Tower B, Plot 31 & 32,
Financial District, Nanakramguda,
Serilingampally, Hyderabad, Rangareddi, Telangana, India 500 032
Toll-Free No.: +1800 309 4001
Email: einward.ris@kfintech.com
Website: www.kfintech.com

AURUM PropTech

FUTURE-READY

Registered Office: Aurum Q1, Aurum Q Parć, Thane Belapur Road, Navi Mumbai - 400 710
Tel: +91 22 3000 1700 | investors@aurumproptech.in | www.aurumproptech.in

/AurumPropTechLimited /company/aurumproptechlimited aurumproptech @aurumproptech

Dear Member(s),

Sub.: Web-link of Annual Report and Notice of Annual General Meeting for the Financial Year 2025-26

We sincerely thank you for your continued support and trust as a valued shareholder of Aurum PropTech Limited ("the Company").

We are pleased to inform you that the 13th Annual General Meeting of the Company will be held on Friday, September 18, 2026 at 2:00 P.M. (IST) through Video Conferencing / Other Audio Visual Means.

Regulation 36(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, requires listed entities to send a letter providing the web-link, including the exact path, where complete details of the Annual Report is available, to those members who have not registered their email address(es) either with the Company / Registrar and Transfer Agent, KFin Technologies Limited ("KFinTech") / Depository Participants / Depositories.

In this regard, we would like to inform you that, the Annual Report and the Notice of Annual General Meeting of the Company for the Financial Year 2025-26 is available on Company's website and can be accessed at https://www.aurumproptech.in/investor/financial-information/annual-reports or by scanning the QR Code below.

In order to receive communications from the Company promptly, we request you to immediately register your email address –

• in case shares are held in dematerialised mode, with your Depository Participant; and

• in case shares are held in physical mode, with KFin Technologies Limited, Registrar and Transfer Agent of the Company at its address given below, by submitting hard copies of duly filled-in, signed and attested form ISR-1.

Please feel free to contact KFinTech, at the details mentioned below, in case you have any queries:

KFIN Technologies Limited
(Unit: Aurum PropTech Limited)
Address: 301, The Centrium, 3rd Floor, 57,
Lal Bahadur Shastri Road, Nav Pada,
Kurla (West), Mumbai – 400070
Tel.: +91 22 46170911
E-mail : einward.ris@kfintech.com

For Aurum PropTech Limited

Sd/-
Pranali Desale
Company Secretary and Compliance Officer

Date: August 26, 2026
Place: Navi Mumbai

Aurum PropTech Limited
CIN: L72300MH2013PLC244874

Registered Office Address
Aurum Q1, Aurum Q Parć,
Thane - Belapur Road,
Navi Mumbai 400 710, India

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contact@aurumproptech.in
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