

To,  
**National Stock Exchange of India Limited**  
Listing Department, Exchange Plaza,  
Plot No. C-1, G Block, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400 051

28<sup>th</sup> May, 2026

Dear Sir/ Madam,

**Sub: Outcome of the Board Meeting held on Thursday, May 28, 2026**

**Ref: NSE - SUMIT**

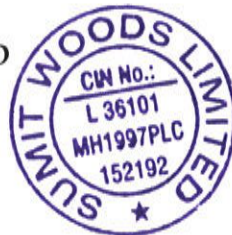
In pursuant to Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today i.e. on Thursday, May 28, 2026, have approved the following agenda items amongst others:

1. The Standalone Audited Financial Results along with Auditor's Report of the Company for the quarter and Financial Year ended March 31, 2026, prepared in accordance with Ind AS. The Copy of Financial and Audit Report is enclosed.
2. The Consolidated Audited Financial Results along with Auditor's Report of the Company for the quarter and Financial Year ended March 31, 2026, prepared in accordance with Ind AS.
3. Declaration of unmodified opinion for annual audited standalone and consolidated financial results for the year ended March 31, 2026, in accordance with Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016. The copy is enclosed herewith.
4. Recommended Final Dividend of Rs. 0.20/- per equity share of face value of Rs. 10/- each for the financial year ended March 31, 2026, subject to approval of the shareholders at the ensuing Annual General Meeting of the company.

The meeting of the Board of Directors commenced at 12:30 PM and concluded at 06:30 P.M.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You,  
Yours faithfully,  
For **SUMIT WOODS LIMITED**



\_\_\_\_\_  
**Rekha Bagda**  
Company Secretary

**Sumit Woods Limited.**

**Independent Auditor's Report on Audit of Quarterly and Annual Standalone financials results of Sumit Woods Limited pursuant to the regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing obligation and disclosure Requirements) Regulation 2015**

**To the Board of Directors of Sumit Woods Limited**

**Report on the Audit of Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone financial results of **SUMIT WOODS LIMITED** (herein after referred to as "the Company"), for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 and regulation 52 read with regulation 63(2) of the SEBI (Listing obligation and disclosure requirements) regulation, 2015 as amended ("Listing regulation").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- (i) are presented in accordance with the requirements of regulation 33 and Regulation 52 read with regulation 63(2) of the listing Regulation in this regards; and
- (ii) 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 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 ("SA" s) 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 ethical 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



## **Board of Directors' Responsibilities for the Standalone Financial Statements**

This Statement, which is responsibility of the Company's Management and has been approved by the Board of Directors for the issuance. The Company's Board of Directors are responsible for the preparation & presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other 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 and in compliance with Listing regulations. 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 standalone 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 Board of Directors are responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the statement 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion 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 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 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 statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in:

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.



## Other Matters

The Statement include the result for the quarter ended March 31<sup>st</sup>, 2026 being the balancing figure between the audited figures in respect of the full financial Year and published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting "which were subject to limited review by us. The Figures for the previous period and the for the year ended March 2025 have been regrouped and rearranged to make them comparable with those of Current year

Our opinion is not modified in respect of the above matter.

**FOR S S R V & ASSOCIATES**

Chartered Accountants

Firm Reg. No.: 135901W



**Vishnu Kant Kabra**

Partner

Membership No.: 403437

Place: Mumbai

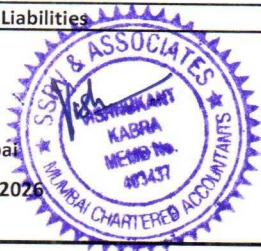
Date: 28<sup>th</sup> May, 2026

UDIN: 26403437GVNXWL4244

Sumit Woods Limited CIN : L36101MH1997PLC152192 Standalone Balance sheet at March 31, 2026 All amounts are ₹ in Lakhs unless otherwise stated			
	Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	a. Property, plant and equipment	680.03	762.90
	b. Intangible assets	2.19	3.32
	c. Intangible assets under development	49.78	49.78
	d. Investment in subsidiaries, associates, joint ventures & Partnership firm	5,059.25	2,678.47
	e. Financial assets		
	i. Other investments	0.25	0.25
	ii. Other financial assets	2,310.32	2,292.07
	f. Non-current tax assets (net)	165.01	164.31
	g. Other non-current assets	168.39	374.82
	<b>Total non-current assets</b>	<b>8,435.22</b>	<b>6,325.92</b>
<b>2</b>	<b>Current assets</b>		
	a. Inventories	17,278.49	15,365.39
	b. Financial Assets		
	i. Trade receivables	583.99	721.93
	ii. Cash and cash equivalents	295.82	1,854.88
	iii. Bank balances other than (ii) above	-	-
	iv. Other financial assets	2,752.18	1,472.93
	c. Other current assets	715.56	183.89
	<b>Total current assets</b>	<b>21,626.04</b>	<b>19,599.02</b>
	<b>Total assets</b>	<b>30,061.26</b>	<b>25,924.95</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	a. Equity share capital	4,785.88	4,526.88
	b. Other equity	13,250.85	10,333.74
	<b>Total Equity</b>	<b>18,036.73</b>	<b>14,860.62</b>
	<b>Liabilities</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	6,520.55	4,339.52
	ii. Other financial liabilities	29.64	43.24
	b. Provisions	30.26	45.75
	c. Deferred tax liability (net)	38.88	40.80
	<b>Total non-current liabilities</b>	<b>6,619.33</b>	<b>4,469.31</b>
<b>2</b>	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	2,128.28	1,147.61
	ii. Trade payables	605.82	679.33
	iii. Other financial liabilities	905.76	827.19
	b. Provisions	68.01	57.26
	c. Current tax liabilities (net)	126.77	216.73
	d. Other current liabilities	1,570.56	3,666.90
	<b>Total current liabilities</b>	<b>5,405.20</b>	<b>6,595.02</b>
	<b>Total liabilities</b>	<b>12,024.53</b>	<b>11,064.33</b>
	<b>Total Equity and Liabilities</b>	<b>30,061.26</b>	<b>25,924.95</b>

Place : Mumbai

Dated: 28.05.2026

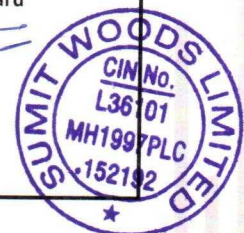


For and on behalf of the Board

Bhushan S. Nemlekar

Whole time Director & CFO

DIN : 00043824



**Sumit Woods Limited.**

B - 1101, Express Zone, Diagonally Opp. to Oberoi Mall, W.E.Highway, Malad (East), Mumbai - 400 097.

Tel.: 022- 2874 9966 / 77 ● Fax : 022-2874 3377 ● Email : contact@sumitwoods.com ● www.sumitwoods.com

CIN No. : L36101MH1997PLC152192

**SUMIT WOODS LIMITED**

Registered Office : B/1101, Express Zone, Opp Adani electricity office, Malad (East), Mumbai 400097, Maharashtra

CIN: L36101MH1997PLC152192

**Statement of Standalone Audited Financial Results for the year ended March 31, 2026**

All amounts are Rs.in Lakhs unless otherwise stated

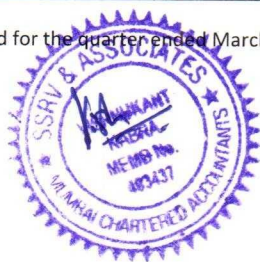
Sr. No.	Particulars	For the Quarter Ended			For the Year Ended	
		Audited	UnAudited	Audited	Audited	Audited
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	<b>Income</b>					
I	Revenue from Operations	2,745.77	1,093.11	2,875.44	9,073.89	9,392.27
II	Other Income	164.68	132.96	261.94	580.19	519.05
III	<b>Total Income (I + II)</b>	<b>2,910.45</b>	<b>1,226.07</b>	<b>3,137.37</b>	<b>9,654.08</b>	<b>9,911.32</b>
	<b>Expenses</b>					
	Purchases	58.19	171.87	273.76	476.86	1,128.77
	Changes in inventories	(2,170.44)	(1,238.56)	(2,291.21)	(1,913.10)	(4,410.21)
	Employee benefits expense	189.63	243.17	132.77	885.38	529.01
	Constructions & Development Expenses	3,963.25	1,381.93	3,673.93	7,517.36	9,535.97
	Finance costs	168.24	228.21	228.21	708.48	927.45
	Depreciation and amortisation expense	23.67	25.60	18.16	100.53	43.13
	Administration and other expenses	128.80	179.63	141.83	571.51	453.23
	<b>Total expenses (IV)</b>	<b>2,361.34</b>	<b>991.85</b>	<b>2,177.46</b>	<b>8,347.02</b>	<b>8,207.35</b>
V	<b>(Loss)/Profit before tax (III - IV)</b>	<b>549.11</b>	<b>234.22</b>	<b>959.92</b>	<b>1,307.06</b>	<b>1,703.97</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>(Loss)/Profit before tax (V+VI)</b>	<b>549.11</b>	<b>234.22</b>	<b>959.92</b>	<b>1,307.06</b>	<b>1,703.97</b>
VIII	Tax expense					
	i) Current tax	162.19	68.49	254.86	357.13	371.10
	ii) Deferred tax	(1.89)	0.79	(17.13)	0.49	7.75
IX	<b>Net(Loss)/ Profit for the period (VII-VIII)</b>	<b>388.81</b>	<b>164.94</b>	<b>722.19</b>	<b>949.44</b>	<b>1,325.12</b>
X	Other Comprehensive Income					
	Items that will not be reclassified subsequently to profit or loss					
	Remeasurement of the net defined benefit liability/asset, (Net of taxes)	(1.56)	(1.87)	21.17	(7.17)	15.04
	<b>Total other Comprehensive income</b>	<b>(1.56)</b>	<b>(1.87)</b>	<b>21.17</b>	<b>(7.17)</b>	<b>15.04</b>
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>387.25</b>	<b>163.07</b>	<b>743.36</b>	<b>942.27</b>	<b>1,340.16</b>
XII	Paid up share capital (par value ₹10/- each, fully paid)	4,785.88	4,526.88	4,526.88	4,785.88	4,526.88
	Opening Share Capital:3058.70					
	Share warrant converted in to equity shares on 29.10.2024 :1000.00					
	Preferential allotment of Equity shares on 11.12.2024: 468.1709					
	Share warrant converted in to equity shares on 31.01.2026 :259.00					
XIII	Earnings per equity share (par value ₹10/- each)**					
	(a) Basic	* 0.81	* 0.36	* 1.60	1.98	3.15
	(b) Diluted	* 0.81	* 0.36	* 1.60	1.98	3.15

\* Not annualised

\*\* EPS is not annualized for the quarter ended March 31, 2026, quarter ended December 31, 2025 and quarter ended March 31, 2025.

Place : Mumbai

Dated: 28.05.2026



For and on behalf of the Board



Bhushan S. Nemlekar

Whole time Director & CFO

DIN : 00043824



**Sumit Woods Limited.**

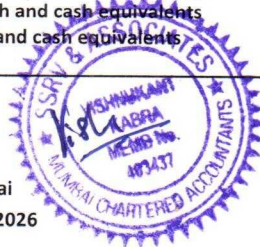
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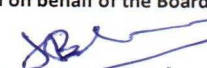
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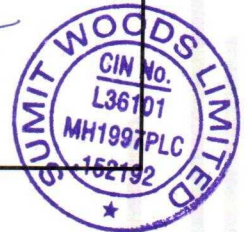
Sumit Woods Limited CIN : L36101MH1997PLC152192 Statement of Standalone Cash flow for the year ended March 31, 2026 All amounts are ₹ in Lakhs unless otherwise stated			
	Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>1</b>	<b>Cash flow from operating activities</b>		
	Profit / (Loss) Before tax	1,307.06	1,703.97
	Adjustments for :		
	Depreciation, amortisation and impairment	100.53	43.13
	Finance costs	708.48	927.45
	Unwinding of expenses for Security deposit as per Ind AS	189.57	189.42
	ROU rent expense as per Ind AS	3.25	0.86
	Profit on sale of property, plant & equipment	0.42	0.06
	Net gain/loss on sale of investments	(85.01)	(143.11)
	Impact of Gratuity	(9.58)	20.11
	Sundry Balances Written Off	37.21	(0.39)
	Impairment losses	-	-
	Interest income	(492.48)	(365.63)
	<b>Operating profit before working capital changes</b>	<b>1,759.45</b>	<b>2,375.87</b>
	Adjustments for changes in :		
	(Decrease)/Increase in Trade Payables	(73.51)	277.10
	(Increase)/Decrease in Trade receivables	137.94	86.39
	(Increase)/Decrease in Other assets	(1,707.10)	(387.24)
	(Increase)/Decrease in Inventories	(1,913.10)	(4,410.19)
	(Decrease)/Increase in Other Current Liabilities & Provisions	(2,346.15)	1,999.46
	<b>Cash generated from operations</b>	<b>(4,142.47)</b>	<b>(58.61)</b>
	Income tax paid	(341.11)	(32.50)
	<b>[A]</b>	<b>(4,483.58)</b>	<b>(91.11)</b>
<b>2</b>	<b>Cash flow from investing activities</b>		
	Payments for acquisition of Property, Plant & Equipments	(18.65)	(259.45)
	Sale of Property, Plant & Equipments	1.69	0.14
	Interest received	10.78	22.22
	Fixed Deposits (Made) / Matured	242.87	(46.17)
	Deposits for new Projects	234.19	(194.78)
	Decrease/(increase) in non current loans and advances given [Net]	-	-
	Share of Profit / Loss from Subsidiary, Associates, firms & Joint ventures	85.01	206.28
	Investment (made)/ withdrawn from Subsidiary, Associates, firms & Joint ventures	(2,380.78)	96.17
	<b>[B]</b>	<b>(1,824.89)</b>	<b>(175.58)</b>
<b>3</b>	<b>Cash flow from financing activities</b>		
	Proceeds from/Repayments of borrowings [Net]	3,148.59	(4,618.27)
	Finance Cost	(633.05)	(776.98)
	Money received against Issue of Share warrants	2,233.88	1,919.94
	Proceed from issue of Share Capital (Including Security Premium)	-	5,361.14
	<b>[C]</b>	<b>4,749.42</b>	<b>1,885.83</b>
	<b>Net cash Inflow / (outflow) [A+B+C]</b>	<b>(1,559.05)</b>	<b>1,619.14</b>
	Openings cash and cash equivalents	1,854.88	235.74
	Closing cash and cash equivalents	295.82	1,854.88

Place : Mumbai  
Dated: 28.05.2026



For and on behalf of the Board

  
Bhushan S. Nemlekar  
Whole time Director & CFO  
DIN : 00043824



**Sumit Woods Limited.**

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CIN No. : L36101MH1997PLC152192

**Sumit Woods Limited**

**Registered Office : B/1101, Express Zone, Opp Adani electricity office, Malad (East), Mumbai 400097, Maharashtra  
CIN: L36101MH1997PLC152192**

**NOTES :**

- 1 Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015, we hereby confirm that the statutory Auditors of the Company M/s SSRV & Associates, Chartered Accountants (Firm Registration No. 135901W) have issued the Limited Review Report with unmodified opinion(s) in respect of audited Financial Results for the year & quarter ended on March 31, 2026.
- 2 The results prepared and presented in pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which was reviewed by the Audit Committee and are approved by the Board of Directors of the Company at their meeting held on 28th May 2026. The Statutory Auditor of the company have expressed an Unmodified Opinion on the audited Standalone financial results for the quarter ended March 31, 2026.
- 3 The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 The Company recognises revenue as per Ind AS 115 'Revenue from Contracts with Customers'. Our revenue is recognised over the time.
- 5 The revenue is recognised based on the percentage-of-completion method ('POC method') of accounting with cost of construction incurred for the respective projects determining the degree of completion of the performance obligation.
- 6 Upon project completion, the highest amount of revenue is recognized and recorded within the company's financial records. This is attributed to the practice of booking 100% of revenue for the apartments that have been sold & agreement registered subsequent to the issuance of the Occupancy Certificate.
- 7 The real estate sector exhibits inherent seasonality, resulting in fluctuating figures from one quarter to another. Hence the financial figures from quarter to quarter can vary.
- 8 The company is primarily engaged in the business of Real Estate . As such the company's financial statements are largely reflective of the Real Estate Business and there is no separate reportable segment. Pursuant to Ind AS 108 - Operating Segments, no segment disclosure has been made in these standalone financial statements, as the company has only one geographical segment and no other separate reportable business segment.
- 9 The figures for the quarter ended March 31, 2026 represents the balancing figure between the figures in respect of the nine months ended December 31 2025 and for the year ended March 31, 2026.
- 10 We have taken average price from NSE website for arriving at average market price during the period for calculation of Diluted EPS on issue of share warrants. Also while calculating diluted EPS, potential equity which is anti-dilutive were not consider.
- 11 Corresponding figures for previous year/period have been regrouped/rearranged wherever necessary to make them comparable with current period's classification.
- 12 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely, Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the 'New Labour Codes'). The New Labour Codes have been made effective from 21 November 2025. Based on Company's assessment, the New Labour Codes do not have a material impact on the Company's financial results. The Company will continue to monitor the developments pertaining to New Labour Codes and will evaluate and provide necessary accounting effect on the basis of such developments as required.



**Sumit Woods Limited.**

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13 On 28th January 2026 Company has acquire 64% shares of Sumit Abode Pvt Ltd.

14 In pursuance of Section 115BAA of the Income Tax Act, the Company has an irrevocable option of shifting to lower tax rate and simultaneously forgo certain tax incentives including loss of accumulated MAT credit. The Company has opted for the same since the Financial year 2019-20.

15 The Company has created an e-mail ID viz., cs@sumitwoods.com for the purpose of registering complaints by investors.

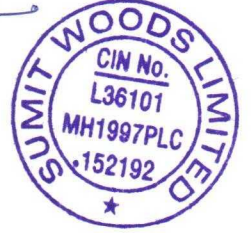
Place : Mumbai  
Dated: 28.05.2026



For and on behalf of the Board

A handwritten signature in blue ink, appearing to read "Bhushan S. Nemlekar".

Bhushan S. Nemlekar  
Whole time Director & CFO  
DIN : 00043824



**Sumit Woods Limited.**

B - 1101, Express Zone, Diagonally Opp. to Oberoi Mall, W.E.Highway, Malad (East), Mumbai - 400 097.  
Tel.: 022- 2874 9966 / 77 ● Fax : 022-2874 3377 ● Email : contact@sumitwoods.com ● www.sumitwoods.com  
CIN No. : L36101MH1997PLC152192

**Independent Auditor's Report on Audit of Quarterly & Annual Consolidated financial results of Sumit Woods Limited ("the Parent") pursuant to the regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing obligation and disclosure Requirements) Regulations 2015**

To the Board of Directors of Sumit Woods Limited

**Report on the Audit of Consolidated Financial Results**

**Opinion**

We have audited the accompanying Consolidated financial results of **SUMIT WOODS LIMITED** (herein after referred to as the "Holding Company") and its subsidiaries, LLP's (Holding company, subsidiaries & LLP's together referred to as the "the Group"), its associates and joint ventures for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 and regulation 52 read with regulation 63(2) of the SEBI (Listing obligation and disclosure requirements) regulation, 2015 as amended ("Listing regulation").

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 other auditors on separate audit financial results, the aforesaid statement:

- (i) Include the annual financial results of the Holding Company & entities enumerated in annexure 1 to this report.
- (ii) are presented in accordance with the requirements of regulation 33 and Regulation 52 read with regulation 63(2) of the listing Regulation in this regards; and
- (iii) 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 Group as at March 31, 2026, the profit and total comprehensive income and other financial information of the group for the year ended 31<sup>st</sup> March, 2026.

**Basis for Opinion**

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing ("SA" s) 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 Consolidated 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 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 is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



## **Board of Directors' Responsibilities for the Consolidated Financial Statements**

This Statement, which is responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors for the issuance. The Holding company's board of director are responsible for the preparation and presentation of this statement that give a true and fair view of the net profit/(Loss) and other comprehensive income and other financial information of the group including its associate and joint venture in accordance with the Indian Accounting Standards prescribed under section 133 of the Act read with the companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the listing Regulations. The respective Board of Directors of the companies included in the group and of its associates and Joint Ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and joint venture 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, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the Group and of Its associate and joint ventures are responsible for assessing the 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 respective Board of Directors of the companies included in the Group and its associate and joint Ventures are responsible for overseeing the financial reporting process of the Group and its associate and joint Ventures.

## **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the statement 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 this statement.

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 statement, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion 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 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 and of its jointly controlled entities 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 and of its jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate and joint ventures to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by 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 holding company and such other entities included in the statement of which we are the Independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the listing Regulation, as amended, to the extent possible.

#### **Other Matters**

1. The Consolidated annual financial result includes the audited financial result of 6 Subsidiaries and 10 LLP's, whose financial statements reflect total assets (before consolidation adjustment) of Rs.15499.67/- lacs as at 31<sup>st</sup> March, 2026, total revenue (before consolidation adjustment) Rs.749.10/- lacs and total net profit after tax/(Loss) (before consolidation adjustment) Rs. (166.68) lacs for the year ended on that date, as considered in the consolidated annual financial results. We have audited the subsidiaries and LLP excluding mentioned below and the same is audited by their respective independent auditor.
  - a. Sumit Eminence Private Limited
  - b. Sumit Hills Private Limited
  - c. Sumit Abode Private Limited
  - d. Sumit Garden Grove Constructions LLP
  - e. Sumit Pragati Venture LLP
  - f. Sumit Pragati Shelters LLP
  - g. Milestone Construction & Developers LLP
  - h. JSN Realtors LLP

The Independent auditor's report on financial statements of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor



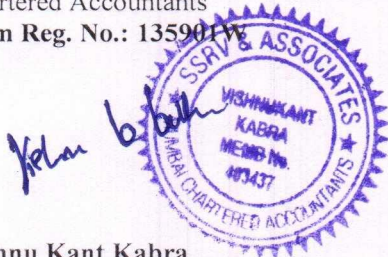
2. The Statement includes the result for the quarter ended March 31<sup>st</sup>, 2026 being the balancing figure between the audited figures in respect of the full financial Year and published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian accounting standard 34 "Interim Financial Reporting" which were subject to limited review by us.
3. The Figures for the previous period and for the year ended March 2025 have been regrouped and rearranged to make them comparable with those of Current year.

Our opinion is not modified in respect of the above matter.

**FOR S S R V & ASSOCIATES**

Chartered Accountants

Firm Reg. No.: 135901



**Vishnu Kant Kabra**

Partner

Membership No.: 403437

Place.: Mumbai

Date.: 28<sup>th</sup> May, 2026

UDIN: 26403437BWCEKP9253

**Annexure 1 - List of entities included in the results as at March 31, 2026**

<b>Sr. No.</b>	<b>Name of the Company</b>	<b>Relationship with the Holding Company</b>
1	Sumit Garden Grove Construction LLP	LLP
2	Milestone Constructions and developers LLP	
3	Sumit Star Land Developers LLP	
4	Sumit Pragati Ventures LLP	
5	Sumit Pragati Shelters LLP	
6	Sumit Bhoomi Developers LLP	
7	Sumit Luxe Venture LLP	
8	Sumit Gajraj Builders LLP (Sumo Real Estate LLP)	
9	Sumit Realty LLP	
10	JSN Realtors LLP	
11	Homesync Real Estate Advisory Pvt Ltd	Subsidiary
12	Mitasu Developers Pvt Ltd	
13	Sumit Matunga Builders Pvt Ltd	
14	Sumit Hills Private Limited	
15	Sumit Abode Private Limited	
16	Sumit Eminence Private Limited	
17	Sumit Snehashish Venture	Joint Venture
18	Sumit Snehashish Joint Venture	
19	Sumit Kundil Joint Venture	
20	Sumit Chetna Venture	
21	Sumit Pramukh Venture	



**Sumit Woods Limited**  
CIN : L36101MH1997PLC152192  
Consolidated Balance sheet at March 31, 2026  
All amounts are ₹ in Lakhs unless otherwise stated

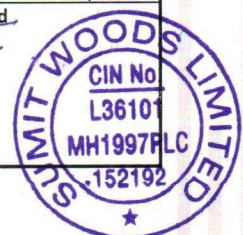
	Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	a. Property, plant and equipment	689.71	771.53
	b. Goodwill	2,519.52	-
	c. Other intangible assets	2.84	4.37
	d. Intangible assets under development	54.28	54.28
	e. Investment in associates & joint ventures	809.23	835.50
	f. Financial assets		
	i. Other investments	0.25	0.25
	ii. Loans	-	-
	iii. Other financial assets	3,382.51	2,399.89
	g. Non-current tax assets (net)	332.54	164.31
	h. Other non-current assets	264.78	475.53
	<b>Total non-current assets</b>	<b>8,055.68</b>	<b>4,705.66</b>
<b>2</b>	<b>Current assets</b>		
	a. Inventories	28,492.35	21,588.78
	b. Financial Assets		
	i. Trade receivables	758.87	1,163.29
	ii. Cash and cash equivalents	1,262.51	2,232.83
	iii. Bank balances other than (ii) above	-	607.31
	iv. Other financial assets	887.12	715.67
	c. Current tax assets (net)	22.33	90.92
	d. Other current assets	814.27	375.91
	<b>Total current assets</b>	<b>32,237.44</b>	<b>26,774.71</b>
	<b>Total assets</b>	<b>40,293.12</b>	<b>31,480.36</b>
	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	a. Equity share capital	4,785.88	4,526.88
	b. Other equity	13,951.82	11,386.63
	<b>Equity attributable to shareholders of the Company</b>	<b>18,737.69</b>	<b>15,913.51</b>
	c. Non-controlling interests	2,887.67	2,986.62
	<b>Total equity</b>	<b>21,625.36</b>	<b>18,900.13</b>
	<b>Liabilities</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	9,034.50	5,240.25
	ii. Other financial liability	29.64	43.24
	b. Provisions	30.26	45.75
	c. Deferred tax liability (net)	58.19	34.96
	<b>Total non-current liabilities</b>	<b>9,152.59</b>	<b>5,364.20</b>
<b>2</b>	<b>Current liabilities</b>		
	a. Financial liabilities		
	i. Borrowings	2,772.59	1,147.60
	ii. Trade payables	1,852.00	876.24
	iii. Other financial liabilities	1,346.24	1,086.48
	b. Current tax liabilities (net)	126.77	220.24
	c. Provisions	74.11	57.26
	d. Other current liabilities	3,343.45	3,828.21
	<b>Total current liabilities</b>	<b>9,515.16</b>	<b>7,216.03</b>
	<b>Total liabilities</b>	<b>18,667.75</b>	<b>12,580.23</b>
	<b>Total Equity and Liabilities</b>	<b>40,293.12</b>	<b>31,480.36</b>

Place : Mumbai  
Dated: May 28, 2026



For and on behalf of the Board,

*(Signature)*  
Bhushan S. Nemlekar  
Whole time Director & CFO  
DIN : 00043824



**Sumit Woods Limited.**

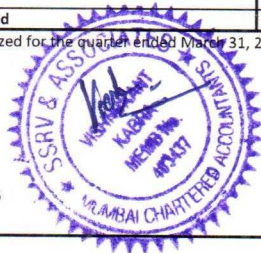
B - 1101, Express Zone, Diagonally Opp. to Oberoi Mall, W.E.Highway, Malad (East), Mumbai - 400 097.  
Tel.: 022- 2874 9966 / 77 ● Fax : 022-2874 3377 ● Email : contact@sumitwoods.com ● www.sumitwoods.com  
CIN No. : L36101MH1997PLC152192

SUMIT WOODS LIMITED						
Registered Office : B/1101, Express Zone, Opp Adani electricity office, Malad (East), Mumbai 400097, Maharashtra						
CIN: L36101MH1997PLC152192						
Statement of Audited Consolidated Financial Results for the year ended March 31, 2026						
All amounts are Rs.in Lakhs unless otherwise stated						
Sr. No.	Particulars	For the Quarter Ended			For the Year Ended	
		Audited	UnAudited	Audited	Audited	Audited
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	<b>Income</b>					
I	Revenue from Operations	2,834.89	1,144.37	3,291.84	9,488.09	14,082.71
II	Other Income	98.15	102.64	83.38	373.39	320.33
III	<b>Total Income (I + II)</b>	<b>2,933.04</b>	<b>1,247.01</b>	<b>3,375.22</b>	<b>9,861.48</b>	<b>14,403.04</b>
IV	<b>Expenses</b>					
	Purchases	240.58	195.53	347.43	875.17	1,515.13
	Changes in inventories	(3,570.73)	(2,670.56)	(3,136.72)	(5,850.02)	(4,566.88)
	Employee benefits expense	316.84	397.51	293.45	1,456.64	1,390.99
	Constructions & Development Expenses	5,273.89	2,638.71	4,725.57	10,734.48	12,698.63
	Finance costs	292.02	271.05	243.17	936.11	1,055.66
	Depreciation and amortisation expense	25.32	26.58	21.85	105.21	59.84
	Administration and other expense	137.02	183.70	171.62	624.34	685.34
	<b>Total expenses (IV)</b>	<b>2,714.94</b>	<b>1,042.52</b>	<b>2,666.37</b>	<b>8,881.93</b>	<b>12,838.71</b>
V	Share of profit of associate	(0.15)	(0.13)	(0.42)	(0.34)	(24.77)
VI	Share of profit of joint ventures	6.12	(0.25)	(13.39)	8.71	(9.73)
VII	<b>(Loss)/Profit before tax (III - IV+V+VI)</b>	<b>224.07</b>	<b>204.10</b>	<b>695.04</b>	<b>987.92</b>	<b>1,529.82</b>
VIII	Exceptional items	-	-	-	-	-
IX	<b>(Loss)/Profit before tax (VII+VIII)</b>	<b>224.07</b>	<b>204.10</b>	<b>695.04</b>	<b>987.92</b>	<b>1,529.82</b>
X	<b>Tax expense</b>					
	i) Current tax	78.98	88.81	242.42	363.05	433.24
	ii) Short/(Excess) provision of earlier years written off/back	-	-	5.10	-	5.10
	iii) Deferred tax	13.98	9.46	(17.40)	25.64	(2.32)
XI	<b>Net(Loss)/ Profit for the period (IX-X)</b>	<b>131.11</b>	<b>105.83</b>	<b>464.92</b>	<b>599.23</b>	<b>1,093.80</b>
XII	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to profit or loss					
	-Remeasurements of the defined benefit plans	(1.56)	(1.87)	21.18	(7.17)	15.05
	<b>Total other Comprehensive income</b>	<b>(1.56)</b>	<b>(1.87)</b>	<b>21.18</b>	<b>(7.17)</b>	<b>15.05</b>
XIII	<b>Total Comprehensive Income for the period (XI+XII)</b>	<b>129.55</b>	<b>103.97</b>	<b>486.10</b>	<b>592.06</b>	<b>1,108.85</b>
	<b>Profit for the period attributable:</b>					
	- Owners of the Company	122.20	111.05	470.54	605.53	1,144.35
	- Non-controlling interests	8.91	(5.21)	(5.61)	(6.30)	(50.54)
		<b>131.11</b>	<b>105.83</b>	<b>464.92</b>	<b>599.23</b>	<b>1,093.80</b>
	<b>Other comprehensive income for the period:</b>					
	- Owners of the Company	(1.56)	(1.87)	21.18	(7.17)	15.05
	- Non-controlling interests	-	-	-	-	-
		<b>(1.56)</b>	<b>(1.87)</b>	<b>21.18</b>	<b>(7.17)</b>	<b>15.05</b>
	<b>Total comprehensive income for the period:</b>					
	- Owners of the Company	120.64	109.18	491.72	598.36	1,159.39
	- Non-controlling interests	8.91	(5.21)	(5.62)	(6.30)	(50.54)
		<b>129.55</b>	<b>103.97</b>	<b>486.10</b>	<b>592.06</b>	<b>1,108.85</b>
XIV	<b>Paid up Equity Share Capital (Face Value of Rs. 10/- each)</b>	<b>4,785.88</b>	<b>4,526.88</b>	<b>4,526.88</b>	<b>4,785.88</b>	<b>4,526.88</b>
	Opening Share Capital:3058.70					
	Share warrant converted in to equity shares on 29.10.2024 :1000.00					
	Preferential allotment of Equity shares on 11.12.2024: 468,1709					
	Share warrant converted in to equity shares on 31.01.2026 :259.00					
XV	<b>Earning per equity share of Rs 10/- each</b>					
	(a) Basic	★ 0.26	★ 0.25	★ 1.04	1.27	2.72
	(b) Diluted	★ 0.26	★ 0.25	★ 1.04	1.27	2.72
	★ <b>Not annualised</b>					

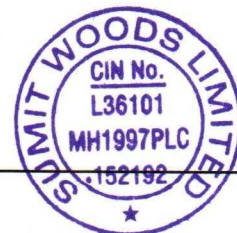
\*\* EPS is not annualized for the quarter ended March 31, 2026, quarter ended December 31, 2025 and quarter ended March 31, 2025.

For and on behalf of the Board

Place : Mumbai  
Dated: May 28, 2026



Bhushan S. Nemelekar  
Whole time Director & CFO  
DIN : 00043824



**Sumit Woods Limited.**

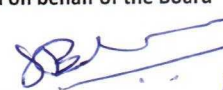
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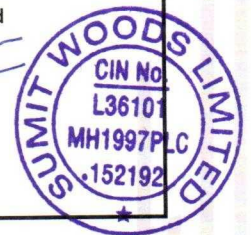
Sumit Woods Private Limited CIN : L36101MH1997PLC152192 Statement of Consolidated Cash flow for the year ended March 31, 2026 All amounts are ₹ in Lakhs unless otherwise stated			
	Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
<b>1</b>	<b>Cash flow from operating activities</b>		
	Profit / (Loss) Before tax	979.55	1,564.33
	Adjustments for :		
	Depreciation, amortisation and impairment	105.21	59.84
	Finance costs	936.11	1,055.66
	Unwinding of expenses for Security deposit as per Ind AS	189.57	189.42
	ROU rent expense as per Ind AS	3.25	0.86
	Impact of Gratuity	(9.58)	20.11
	Interest income	(359.02)	(313.02)
	Sundry balances Written Off	38.17	75.15
	Fixed assets Written Off	-	17.77
	Profit on Sale of Property, plant and equipment	0.42	10.15
	<b>Operating profit before working capital changes</b>	<b>1,883.68</b>	<b>2,680.27</b>
	Adjustments for changes in :		
	(Decrease)/Increase in Trade Payables	975.76	(307.94)
	(Increase)/Decrease in Trade receivables	404.42	2,706.74
	(Increase)/Decrease in Other assets	(834.36)	96.49
	(Increase)/Decrease in Inventories	(6,903.57)	(4,566.87)
	(Decrease)/Increase in Other Current Liabilities & Provisions	105.00	2,007.24
	<b>Cash generated from operations</b>	<b>(4,369.07)</b>	<b>2,615.92</b>
	Income tax paid	(318.11)	(290.32)
	<b>[A]</b>	<b>(4,687.18)</b>	<b>2,325.60</b>
<b>2</b>	<b>Cash flow from investing activities</b>		
	Payments for acquisition of assets	(24.44)	(262.51)
	Sale of Property, Plant & Equipments	2.09	17.64
	Interest received	122.11	56.57
	Fixed Deposits (Made) / Matured	(97.21)	(624.52)
	Deposites for new Projects	(23.27)	(330.25)
	Investment (made)/ withdrawn from Associates & Joint ventures	(2,506.09)	(62.30)
	<b>[B]</b>	<b>(2,526.81)</b>	<b>(1,205.37)</b>
<b>3</b>	<b>Cash flow from financing activities</b>		
	Proceeds from/Repayments of borrowings [Net]	5,403.93	(5,656.64)
	Finance Cost	(983.11)	(942.79)
	Introduction of capital / (withdrawal) by NCI	(152.02)	1,949.92
	Money received against Issue of Share Preferene issue & Share warrants	1,974.88	5,354.72
	<b>[C]</b>	<b>6,243.68</b>	<b>705.21</b>
	<b>Net cash Inflow / (outflow) [A+B+C]</b>	<b>(970.31)</b>	<b>1,825.44</b>
	Openings cash and cash equivalents	2,232.82	407.37
	Closing cash and cash equivalents	1,262.51	2,232.82

Place : Mumbai  
Dated: May 28, 2026



For and on behalf of the Board

  
Bhusan S. Nemlekar  
Whole time Director & CFO  
DIN : 00043824



**Sumit Woods Limited.**

B - 1101, Express Zone, Diagonally Opp. to Oberoi Mall, W.E.Highway, Malad (East), Mumbai - 400 097.  
Tel.: 022- 2874 9966 / 77 ● Fax : 022-2874 3377 ● Email : contact@sumitwoods.com ● www.sumitwoods.com  
CIN No. : L36101MH1997PLC152192

**NOTES :**

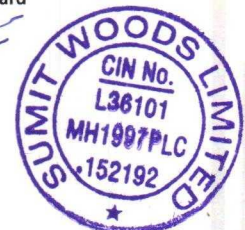
- 1 Pursuant to Regulation 33 (3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015, we hereby confirm that the statutory Auditors of the Company M/s SSRV & Associates, Chartered Accountants (Firm Registration No. 135901W) have issued the Audit report for consolidated financial results with unmodified opinion for the quarter ended March 31, 2026.
- 2 The results prepared and presented in pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which was reviewed by the Audit Committee and are approved by the Board of Directors of the Company at their meeting held on 28th May 2026. The Statutory Auditor of the company have expressed an Unmodified Opinion on the audited Consolidated financial results for the year ended March 31, 2026.
- 3 The above financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS ") as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 The Company recognises revenue as per Ind AS 115 'Revenue from Contracts with Customers'. Our revenue is recognised over the time.
- 5 The revenue is recognised based on the percentage-of-completion method ('POC method') of accounting with cost of construction incurred for the respective projects determining the degree of completion of the performance obligation.
- 6 Upon project completion, the highest amount of revenue is recognized and recorded within the company's financial records. This is attributed to the practice of booking 100% of revenue for the apartments that have been sold & agreement registered subsequent to the issuance of the Occupancy Certificate.
- 7 The real estate sector exhibits inherent seasonality, resulting in fluctuating figures from one quarter to another. Hence the financial figures from quarter to quarter can vary.
- 8 The company is primarily engaged in the business of Real Estate . As such the company's financial statements are largely reflective of the Real Estate Business and there is no separate reportable segment.  
Pursuant to Ind AS 108 - Operating Segments, no segment disclosure has been made in these Consolidated financial statements, as the company has only one geographical segment and no other separate reportable business segment.
- 9 The figures for the quarter ended March 31, 2026 represents the balancing figure between the figures in respect of the Nine months ended December 31, 2025 and for the year ended March 31, 2026.
- 10 We have taken average closing price from NSE website for arriving at average market price during the period for calculation of Diluted EPS on issue of share warrants. Also while calculating diluted EPS, potential equity which is anti-dilutive were not consider.
- 11 Corresponding figures for previous year/period have been regrouped/rearranged wherever necessary to make them comparable with current period's classification.
- 12 In pursuance of Section 115BAA of the Income Tax Act, the Company has an irrevocable option of shifting to lower tax rate and simultaneously forgo certain tax incentives including loss of accumulated MAT credit. The Company has opted for the same since the Financial year 2019-20
- 13 On 31st May 2025 Company has acquire additional 48% partnership in Sumit Pragati Ventures LLP, post acquisition percentage of holding of Sumit Woods Limited in that LLP is 98%.
- 14 On 25th December 2025 our Subsidiary Company, Sumit Matunga Builders Pvt Ltd Become Partner in JSN Realtors LLP with profit sharing ratio of 60% and we are considering line to line consolidation method for CFS for 48% in Sumit Woods Limited.
- 15 On 28th January 2026 Company has acquire 64% shares of Sumit Abode Pvt Ltd and we are considering line to line consolidation method for CFS in Sumit Woods Limited.
- 16 The Company has created an e-mail ID viz., cs@sumitwoods.com for the purpose of registering complaints by investors.

Place : Mumbai  
Dated : May 28, 2026



For and on behalf of the Board

  
Bhushan S. Nemlekar  
Whole time Director & CFO  
DIN : 00043824



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To,  
**National Stock Exchange of India Limited**  
Listing Department, Exchange Plaza,  
Plot No. C-1, G Block, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400 051

28<sup>th</sup> May, 2026

Dear Sir/ Madam,

**Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.**

**Ref : NSE - SUMIT**

I, Bhushan S. Nemlekar (DIN: 00043824) Chief Financial Officer ("CFO") & Whole-Time Director of Sumit Woods Ltd. Hereby declare that the Statutory Auditor of Company M/s. SSRV & Associates have expressed their Unmodified Opinions in respect to Audited Standalone and Consolidated Financial Results for the Financial Year Ended March 31, 2026.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You,

Yours faithfully,

For Sumit Woods Limited



\_\_\_\_\_  
Bhushan Nemlekar  
CFO & Whole-Time Director  
DIN: 00043824