

Tree House Education & Accessories Ltd.

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

Mobile No.: 7777051465 CIN : L80101MH2006PLC163028



October 23, 2026

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

Sub.: Outcome of Board Meeting of the Company held on October 23, 2026

Ref.: Scrip Code: 533540 / Symbol: TREEHOUSE

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that at the meeting of the Board of Directors of the company held on Friday, October 23, 2026, Board of Directors inter- alia, transacted the following business:

1. Considered and approved Un-audited Financial Results (standalone and consolidated) of the Company for the quarter and half year ended September 30, 2026 along with Statement of Assets and Liabilities, Cash Flow Statements and Limited Review Report of the Statutory Auditors of the Company. The same is enclosed herewith.

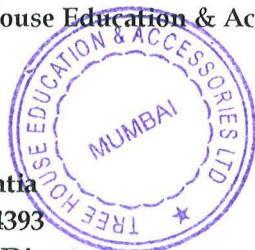
The meeting of the Board of Directors of the Company commenced at 04:00 p.m. and concluded at 04:40 p.m.

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

Thanking you.

Yours truly,
For Tree House Education & Accessories Limited

Rajesh Bhatia
DIN: 00074393
Managing Director





RAKESH SONI & CO.

Chartered Accountants

LG-31, Crown Plaza
Nursery Circle, Vaishali Nagar,
Jaipur (Rajasthan) - 302021
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Unaudited Standalone Limited Review Report

Limited Review Report to
The Board of Directors of
Tree House Education & Accessories Ltd

1. We have reviewed the accompanying statement of unaudited standalone financial results (the "statement") of Tree House Education & Accessories Ltd (the "Company") for the quarter ended 30th September 2026 ("the statement") attached herewith, being submitted by the company pursuant to the requirements of regulations 33 of the SEBI (listing obligations and disclosure requirements) Regulations, 2015 (Listing Regulations). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Financial Statement based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the internal auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
6. Attention is invited to the following observations on Limited reviewed Financials for the quarter ended 30th September 2026, and notes thereon;

- 6.1 Forensic Audit by Economic Offence Wing of Mumbai Police against the Company for the period from F.Y. 2011-12 to 2017-18 is underway. The Company is defending/pursuing legal cases on various forums against itself and its past directors.
- 6.2 The Company has received summons on 22nd March 2024 and on 30th March 2024 from Court in Vadodhara, Gujarat for Physical appearance on the case filed by Zebar Realty LLP, for forceful occupation of the property by 'Mira Education Trust', who runs 'Tree House High School' on his property which was sold to his firm 'Zebar Realty LLP' by 'Tree House Education and Accessories Limited' in the financial year 2022-23.
- 6.3 Mira Education Trust has filed Civil Suit before the Hon Vadordra Civil Judge (CD) against Zebar Realty LLP in which company has also been named as defendant.

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

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

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

7. The Company has given a refundable security deposit of Rs.136.18 crores to Mira Education Trust as per the Facilitation Service Agreement entered on 01.03.2012. As per the terms of the agreement, total refundable security deposit to be provided by Company to Trust was Rs. 143 Cr and the said security deposit was to be refunded by Mira Education Trust within a period of five years commencing from the date on which the total refundable deposit was paid by the Company. The company is in communication with Mira Education Trust to refund of the said deposit and the Company has received Rs.2.50 lakhs during the quarter



ended 30th September 2026 and a total of Rs. 17.95 crores towards refund of security deposit till 30.09.2026

With regard to the outstanding debtors of Mira Education Trust, Company has invoiced Rs. 1.75 crores for the period ended 30.09.2026 out of which the Company was able to recover Rs.3.80 lakhs during the period. Total outstanding as of 30.09.2026 stands at Rs.4.98 crores.

8.a. The Company had been awarded arbitration award from Vidya Bharti Samiti regarding the minimum guarantee charges and refund of security deposit of Rs. 29 Crores.

8.b. As reported earlier, company is in receipt of letter dated 10th April 2026 from Vidya Bharti Samiti about the closure of the only school run by them in Jaipur Rajasthan. Vidya Bharti Samiti is unable to abide by the terms of the Arbitration award. Hence the total deposit stands fully impaired.

The company has impaired Rs. Rs.9.98 crores of deposits in earlier years. Now the company is impairing Rs. 20.97 crores being the balance amount as shown in the books of account.

As informed by the company and as per the details submitted, the company is preparing to initiate legal action against Vidya Bharti Samiti.

The company informed that Vidya Bharti Samiti currently does not operate any school and therefore no services were rendered by the company. Hence no invoicing has been raised by the company during the quarter.

9. The management has informed us that the Company has appointed an Internal Auditor to serve as an aid to the management in identifying the areas of concern and improvement as well as to provide assurance regarding the systems, controls and process within the organization. In view of the same, internal audit was carried out in the area of Income and Expenditure for the quarter ended 30th September 2026 that we have relied upon the same.

10. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circulars issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



CA. R. K. Soni

Partner

M. No. 047151

UDIN: 2607151220POX 5042



Date : 23rd October, 2026

Place : Mumbai

Tree House Education & Accessories Limited

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

Unaudited Statement of Standalone Profit & Loss Account

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-26 Unaudited	30-06-26 Unaudited	30-09-25 Unaudited	30-09-26 Unaudited	30-09-25 Unaudited	31-03-26 Audited
1	Income:						
	a. Revenue from Operations	82.63	114.98	105.84	197.61	249.56	399.10
	b. Other Income	1.34	6.70	-	8.05	-	23.86
	Total Income	83.97	121.68	105.84	205.66	249.56	422.96
2	Expenses:						
	a. Operating expenses	39.16	38.56	39.54	77.73	82.71	162.18
	b. Employee Benefits Expense	39.02	40.24	43.52	79.26	84.57	175.34
	c. Finance Costs	11.46	11.41	-	22.87	0.04	56.24
	d. Depreciation & Amortisation	15.26	15.10	15.54	30.36	30.90	61.50
	e. Depreciation on ROU Assets	28.87	28.87	-	57.75	-	115.50
	f. Other Expenses	228.25	289.27	25.65	517.51	54.58	1,233.66
	Total expenses	362.02	423.45	124.25	785.48	252.80	1,804.42
3	Profit/(Loss) before exceptional items and tax (1-2)	(278.05)	(301.77)	(18.41)	(579.82)	(3.24)	(1,381.46)
4	Less : Exceptional items	(2,097.43)	-	-	(2,097.43)	-	-
5	Profit/(Loss) before tax (3+4)	(2,375.48)	(301.77)	(18.41)	(2,677.25)	(3.24)	(1,381.46)
6	a. Current Tax - MAT	-	-	-	-	-	-
	b. Deferred Tax Asset/(Liability)	612.01	80.56	8.19	692.57	3.45	312.78
	c. Short / (Excess) provision of earlier years	-	-	-	-	-	61.97
7	Profit(Loss) after tax (5-6)	(1,763.47)	(221.21)	(10.22)	(1,984.68)	0.21	(1,006.71)
8	Share of net profit/(loss) of associates and joint ventures accounted for using the equity method	2.90	8.69	0.43	11.58	6.38	9.80
9	Profit/(Loss) after tax (7+8)	(1,760.57)	(212.52)	(9.79)	(1,973.10)	6.59	(996.91)
10	Other Comprehensive Income:						
	i. Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain	-	-	-	-	-	401.53
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	iii. Deferred tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(104.40)
	Total Other Comprehensive Income	-	-	-	-	-	297.13
11	Profit/(Loss) after Comprehensive income	(1,760.57)	(212.52)	(9.79)	(1,973.10)	6.59	(699.78)
12	Paid up equity share capital (face value Rs.10 per share)	4,231.00	4,231.00	4,231.00	4,231.00	4,231.00	4,231.00
13	Reserves excluding revaluation reserves						14,480.19
14	Earnings per share Before Exceptional Items						
	Basic	(4.16)	(0.50)	(0.02)	(4.66)	(0.02)	(1.65)
	Diluted	(4.16)	(0.50)	(0.02)	(4.66)	(0.02)	(1.65)
15	Earnings per share After Exceptional Items						
	Basic	(4.16)	(0.50)	(0.02)	(4.66)	(0.02)	(1.65)
	Diluted	(4.16)	(0.50)	(0.02)	(4.66)	(0.02)	(1.65)

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

Rajesh Bhatia

Managing Director & CEO

DIN No: 00074393

Place: Mumbai

Date : 23rd October 2026



RAKESH SONI & CO.

Chartered Accountants

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Unaudited Consolidated Limited Review Report

Limited Review Report to
The Board of Directors of
Tree House Education & Accessories Ltd

We have reviewed the accompanying statement of consolidated unaudited financial results (the "statement") of Tree House Education & Accessories Ltd (the "parent") and its subsidiaries/associates (the Parent and its subsidiaries/associates together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We have performed procedures in accordance with the circular issued by the Securities Exchange Board of India (SEBI) under regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

Name of Entity	Relationship
JT INFRASTRUCTURE PRIVATE LIMITED	Associate Company (50%)
Aaviv Tutorials LLP	Capital Investment in LLP (51%)
Aaviv Tutorials	Capital Investment in Partnership Firm (51%)

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 1 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

1. Attention is invited to the following observations on Limited reviewed Financials for the quarter ended 30th September 2026, and notes thereon;
 - 1.1 Forensic Audit by Economic Offence Wing of Mumbai Police against the Company for the period from F.Y. 2011-12 to 2017-18 is underway. The Company is defending/pursuing legal cases on various forums against itself and its past directors.
 - 1.2 The Company has received summons on 22nd March 2024 and on 30th March 2024 from Court in Vadodhara, Gujarat for Physical appearance on the case filed by Zebar Realty LLP, for forceful occupation of the property by 'Mira Education Trust', which runs 'Tree House High School' on his property which was sold to 'Zebar Realty LLP' by 'Tree House Education and Accessories Limited' in the financial year 2022-23.
 - 1.3 Mira Education Trust has filed Civil Suit before the Hon Vadordra Civil Judge (CD) against Zebar Realty LLP in which company has also been named as defendant.

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

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

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

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



deposit, and the Company has received Rs.2.50 lakhs till 30th September 2026 and a total of Rs.17.95 crores towards refund of security deposit till 30.09.2026.

With regard to the outstanding debtors of Mira Education Trust, Company has invoiced Rs. 1.75 crores for the period ended 30.09.2026 out of which the Company was able to recover Rs.3.80 lakhs during the period. Total outstanding as of 30.09.2026 stands at Rs.4.98 crores.

- 3.a. The Company had been awarded arbitration award from Vidya Bharti Samiti regarding the minimum guarantee charges and refund of security deposit of Rs. 29 Crores.
- 3.b. As reported earlier, company is in receipt of letter dated 10th April 2026 from Vidya Bharti Samiti about the closure of the only school run by them in Jaipur Rajasthan. Vidya Bharti Samiti is unable to abide by the terms of the Arbitration award. Hence the total deposit stands fully impaired.

The company has impaired Rs. Rs.9.98 crores of deposits in earlier years. Now the company is impairing Rs. 20.97 crores being the balance amount as shown in the books of account.

As informed by the company and as per the details submitted, the company is preparing to initiate legal action against Vidya Bharti Samiti.

The company informed that Vidya Bharti Samiti currently does not operate any school and therefore no services were rendered by the company. Hence no invoicing has been raised by the company during the quarter.

4. The management has informed us that the Company has appointed an Internal Auditor to serve as an aid to the management in identifying the areas of concern and improvement as well as to provide assurance regarding the systems, controls and process within the organization. In view of the same, internal audit was carried out in the area of Income and Expenditure for the quarter ended 30th September 2026 that we have relied upon the same.
5. The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of JT INFRASTRUCTURE PRIVATE LIMITED, the Associate Company, which have not been reviewed/audited by their auditors. As reported to us, there was no transaction during the quarter ended 30th September 2026. According to the information and explanations given to us by the Management, these interim financial statements/financial information/financial results are not material to the Group. The consolidated unaudited financial results also includes share of profit from the investment made in M/S Aaviv Tutorials LLP as per the unaudited financials provided by the firm as of 30th September 2026. The consolidated unaudited financial results also includes share of profit from the investment made in M/S Aaviv Tutorials as per the unaudited financials provided by the firm as of 30th September 2026.

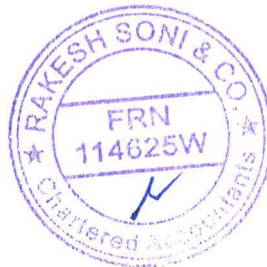
For M/s. Rakesh Soni & Co
Chartered Accountants
Firm Registration No. 114625W


CA R.K Soni

Partner

M. No. 047151

UDIN : 26047151YVGXJC4517



Date : 23rd October 2026

Place : Mumbai

Unaudited Statement of Consolidated Profit & Loss Account

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-26 Unaudited	30-06-26 Unaudited	30-09-25 Unaudited	30-09-26 Unaudited	30-09-25 Unaudited	31-03-26 Audited
1	Income:						
	a. Revenue from Operations	82.63	114.98	105.84	197.61	249.56	399.10
	b. Other Income	1.34	6.70	-	8.05	-	23.86
	Total Income	83.97	121.68	105.84	205.66	249.56	422.96
2	Expenses:						
	a. Operating expenses	39.16	38.56	39.54	77.73	82.71	162.18
	b. Employee Benefits Expense	39.02	40.24	43.52	79.26	84.57	175.34
	c. Finance Costs	11.46	11.41	-	22.87	0.04	56.24
	d. Depreciation & Amortisation	15.26	15.10	15.54	30.36	30.90	61.50
	e. Depreciation on ROU Assets	28.87	28.87	-	57.75	-	115.50
	f. Other Expenses	228.25	289.27	25.65	517.51	54.58	1,233.66
	Total expenses	362.02	423.45	124.25	785.48	252.80	1,804.42
3	Profit(Loss) before exceptional items and tax (1-2)	(278.05)	(301.77)	(18.41)	(579.82)	(3.24)	(1,381.46)
4	Less: Exceptional items	(2,097.43)	-	-	(2,097.43)	-	-
5	Profit before tax (3+4)	(2,375.48)	(301.77)	(18.41)	(2,677.25)	(3.24)	(1,381.46)
6	Current Tax	-	-	2.37	-	-	-
	Deferred Tax Liability/(Asset)	612.01	80.56	5.82	692.57	3.45	312.78
	Short / (Excess) provision of earlier years	-	-	-	-	-	61.97
7	Profit(Loss) after tax (5-6)	(1,763.47)	(221.21)	(10.22)	(1,984.68)	0.21	(1,006.71)
8	Share of net profit/(loss) of associates and joint ventures accounted for using the equity method	3.21	8.37	0.43	11.58	6.38	9.80
9	Profit(Loss) for the period / year (7+8)	(1,760.26)	(212.84)	(9.79)	(1,973.10)	6.59	(996.91)
10	Other Comprehensive Income						
	i. Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain						401.53
	ii. Income tax relating to items that will not be reclassified to profit or loss		-		-		-
	iii. Deferred tax relating to items that will not be reclassified to profit or loss						(104.40)
11	Profit/(Loss) after Comprehensive income (9+10)	(1,760.26)	(212.84)	(9.79)	(1,973.10)	6.59	(699.78)
12	Paid up equity share capital (face value Rs.10 per share)	4,231.00	4,231.00	4,231.00	4,231.00	4,231.00	4,231.00
	Reserves excluding revaluation reserves						14,480.19
13	Earnings per share Before Exceptional Items						
	Basic	(4.16)	(0.50)	(0.02)	(4.66)	0.02	(1.65)
	Diluted	(4.16)	(0.50)	(0.02)	(4.66)	0.02	(1.65)
14	Earnings per share After Exceptional Items						
	Basic	(4.16)	(0.50)	(0.02)	(4.66)	0.02	(1.65)
	Diluted	(4.16)	(0.50)	(0.02)	(4.66)	0.02	(1.65)

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

Rajesh Bhatia

Managing Director & CEO

DIN No: 00074393

Place: Mumbai

Date : 23rd October 2026



Tree House Education & Accessories Limited

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

Unaudited Balance Sheet as at 30th September 2026

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	30-09-26 Unaudited	31-03-26 Audited	30-09-26 Unaudited	31-03-26 Audited
ASSETS :				
A. NON - CURRENT ASSETS :				
i) Property, Plant & Equipment and Intangible assets:				
a. Property, plant and equipment	10.85	11.08	10.85	11.08
b. Investment Properties	-	-	-	-
c. Goodwill	-	-	-	-
b. Intangible assets	1,342.05	1,429.93	1,342.05	1,429.93
ii) Financial assets:				
a. Investments	1,337.68	1,337.68	1,337.68	1,337.68
b. Loans & Advances	66.62	197.65	66.62	197.65
c. Other Non Current Assets	12,612.46	14,818.32	12,612.46	14,818.32
Deferred tax Assets (Net)	1,013.59	321.02	1,013.59	321.02
Total Non Current Assets	16,383.25	18,115.68	16,383.25	18,115.68
B. CURRENT ASSETS:				
i. Inventories	0.98	0.67	0.98	0.67
ii. Financial assets:				
a. Trade receivables	779.96	1,018.20	779.96	1,018.20
b. Cash and cash equivalents	4.69	1.86	4.69	1.86
c. Other financial assets	3.02	3.02	3.02	3.02
iii. Other Current Assets	6.48	2.17	6.48	2.17
Total current assets	795.13	1,025.92	795.13	1,025.92
Miscellaneous Expenses	-	-	-	-
Total Assets	17,178.38	19,141.60	17,178.38	19,141.60
EQUITY AND LIABILITIES:				
C. Equity:				
Equity Share capital	4,231.07	4,231.07	4,231.07	4,231.07
Other equity	11,866.87	13,839.98	11,866.87	13,839.98
D. LIABILITIES:	16,097.94	18,071.05	16,097.94	18,071.05
a. Non-current liabilities				
i. Financial liabilities:				
a. Provisions	13.92	13.92	13.92	13.92
b. I Deferred Tax Liabilities	104.40	104.40	104.40	104.40
b. Lease Liabilities	623.28	600.46	623.28	600.46
Total Non-Current liabilities	741.60	718.78	741.60	718.78
b. Current liabilities				
i. Financial liabilities:				
a. Trade payables- MSME	-	-	-	-
b. Trade payables - other than MSME	39.86	47.01	39.86	47.01
c. Other Financial Liabilities	-	-	-	-
c. Lease Liabilities	-	-	-	-
ii. Provisions	20.24	20.25	20.24	20.25
iii. Other current liabilities	278.74	284.51	278.74	284.51
Total Current liabilities	338.84	351.77	338.84	351.77
Total Liabilities	1,080.44	1,070.55	1,080.44	1,070.55
Total equity and liabilities	17,178.38	19,141.60	17,178.38	19,141.60

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

Place: Mumbai
Date : 23rd October 2026

Rajesh Bhatia
Managing Director & CEO
DIN No: 00074393

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

Unaudited Cashflow Statement for the year ended 30th September 2026

Particulars	Standalone		Consolidated	
	30-09-26 Unaudited	30-09-25 Unaudited	30-09-26 Unaudited	30-09-25 Unaudited
A Cash flows from operating activities:				
Profit Before Tax	(2,665.68)	3.13	(2,665.68)	3.13
Depreciation / amortisation	88.11	30.90	88.11	30.90
Pre-operative Expenses written off	-	-	-	-
Operating profit before working capital changes	(2,554.70)	34.07	(2,554.70)	34.07
Adjustments for:				
(Increase)/Decrease in inventories	(0.31)	(0.56)	(0.31)	(0.56)
Deposits given to K-12 Schools	2,208.59	23.00	57.60	23.00
Decrease/(Increase) in sundry debtors	238.25	11.01	2,389.24	11.01
(Increase)/Decrease in Financial Loans	131.02	(6.39)	131.02	(6.39)
(Increase)/Decrease in Other Financial Assets	(2.73)	(4.88)	(2.73)	(4.88)
(Increase)/Decrease in Other Current Assets	(4.32)	(3.14)	(4.32)	(3.14)
Increase /(Decrease) in liabilities and provisions	9.89	(50.99)	9.89	(50.99)
Cash generated from operations	25.69	2.12	25.69	2.12
Income tax paid	-	-	-	-
Net cash generated from operating activities	25.69	2.12	25.69	2.12
B Cash flow from investing activities:				
Purchase of fixed assets	-	(1.58)	-	(1.58)
Net cash used in investing activities	-	(1.58)	-	(1.58)
C Cash flow from financing activities				
Proceeds from working capital loan (net)	-	-	-	-
Finance Charges	(22.87)	(0.04)	(22.87)	(0.04)
Net cash provided by financing activities	(22.87)	(0.04)	(22.87)	(0.04)
Net increase in cash and cash equivalents during the period	2.82	0.50	2.82	0.50
Cash and cash equivalents as at the beginning of the period	1.86	0.17	1.86	0.17
Cash and cash equivalents as at the end of the period	4.68	0.67	4.68	0.67

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

Place: Mumbai
Date : 23rd October 2026

Rajesh Bhatia

Managing Director & CEO
DIN No: 00074393



Tree House Education & Accessories Limited
Regd. Office: Shop No.4, Aasha Co-operative Housing Society Ltd,
17th Road, Khar (west), Mumbai – 400052
CIN No. L80101MH2006PLC163028

Notes:

1. The Standalone & Consolidated audited financial results for the quarter were reviewed by audit committee and approved at the meeting of Board of Directors of the Company held on 23rd October 2026.
2. The Company falls within a single primary business segment viz. "Educational Services" the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Segment Reporting" is not applicable.
3. a. Previous period / year figures have been regrouped / reclassified wherever necessary to confirm with the current period / year presentation.
b. The figures of the last quarter and corresponding quarter of the previous year are the balancing figures between audited figures for the full financial year and unaudited published year to date figures up to the third quarter of the respective financial year.
4. The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, to the extent applicable.
5. Income and Expenditure billed/incurred on three months/annual basis has been charged proportionately for corresponding 3 months for the quarter ended. Royalty income booked on receipt/ accrued basis, without distributing proportionately over the remaining quarters of the financial year as per the accounting policy consistently followed by the company.
6. In the consolidated profit & loss statement, share of net profit/(loss) of associates and joint ventures accounted using the equity method. Profit/(Loss) includes share of profit received from LLP and Partnership Firm. The company holds 51% of share of profit in LLP and also in Partnership Firm.
7. With regard to the FIR was filed on 26.02.2025 against company, its Managing Director, Directors and KMPs. by Vadodara Detection of Crime Branch on the orders of the Land Grabbing Committee, Vadodara, Hon. High Court of Gujarat by its order dated 20.03.2025 (received by Company on 21.03.2025) in SCRA No 3449 of 2025 has granted interim relief to the company and its officers restraining the police authorities from taking coercive action and not to file any charge sheet without the prior permission of the Gujarat High Court and thus admitted the Company's petition for final hearing.
8. With regard to the refund of refundable security deposit of Rs. 136.18 cores to Mira Education Trust, as per the Facilitation Service Agreement, the company is in communication with Mira Education Trust to return the entire deposit amount and is confident of receiving the amount.
9. With regard to the outstanding debtors of Mira Education Trust, the Company is confident of recovering the full amount from Mira Education Trust.
10. The Company has impaired the deposit recoverable amounting to Rs.20.97 crores during the quarter upon receipt of letter from Vidya Bharti Samiti stating that they have closed down the only school run by them and are unable to repay the deposit as per the terms of the arbitration award awarded to the company. The company is pursuing legal action against Vidya Bharti Trust for recovery of the refundable deposit provided by the company.

As Vidya Bharati Samiti does not operate any school, no invoice has been raised during this quarter.

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

Rajesh Bhatia
Managing Director & CEO
DIN No: 00074393

Place: Mumbai
Date : 23rd October 2026

