



20th May, 2026

Department of Corporate Services

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai-400001

Security Code : 503229

Sub : Outcome of the Board Meeting-20th May, 2026

Ref : Intimation under Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the SEBI Listing Regulations)

Dear Sir,

We are pleased to inform you that the Board of Directors of the Company at its meeting held on today i.e. 20th May, 2026, *inter-alia*, considered and approved the following:

Financial Results

Approved the Audited Financials (Standalone and Consolidated) Results for the quarter and financial year ended 31st March, 2026. The copy of the following is enclosed herewith as **Annexure -A**:

- a. Audited Financial (Standalone and Consolidated) Results of the Company for the quarter and financial year ended 31st March, 2026
- b. Auditor's Report in respect of the Audited (Standalone and Consolidated) Financial Results of the Company for the financial year ended 31st, March, 2026.

These are also being made available on the website of the Company at www.simlexgroup.com

Unmodified Opinion:

Khandelwal and Mehta LLP, the Statutory Auditors of the Company, have issued auditors' reports with an unmodified opinion on the Audited Financial (Standalone and Consolidated) Results for financial year ended 31st March, 2026. This declaration is made pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations.

CIN: L17110MH1912PLC000351

Registered Office: 30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011

T: +91 22 23082951 | E:mail: investors@simplex-group.com

| Website: www.simplex-group.com

company-secretary@simplex-group.com

Appointment of Directors

Approved the appointment of the following persons as Director of the Company subject to approval of the Shareholders at the ensuing Annual General Meeting of the Company:

- a. Ms. Geeta Prabhakaran as an Additional Directors under the category of Non- Executive Director
- b. Smt. Sita Sunil as an Additional Directors under the category of Independent Director

The disclosures as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2023, concerning the above is enclosed as **Annexure -B**.

Annual General Meeting

The 113th Annual General Meeting of the Company will be held on Wednesday, the 5th August, 2026 through the permissible mode.

The Board meeting commenced at 12: 45 P.M. and concluded at 3:15 P.M.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For **Simplex Realty Limited**

Pooja Bagwe

Company Secretary and Compliance officer

Encl: As above.

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE ANNUAL FINANCIAL RESULTS
AND LIMITED REVIEW OF STANDALONE QUARTERLY FINANCIAL RESULTS**

To
The Board of Directors of
Simplex Realty Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **SIMPLEX REALTY LIMITED** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the Net Profit and Total Comprehensive Income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 as amended (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 Results.

Emphasis of Matter

We draw your attention to the Standalone Financial Results which describes that the net worth of Simplex Papers Limited, an associate company, has been fully eroded as at 31st March, 2026. The management is of the view that no impairment is necessary; management is actively exploring business opportunities for the Associate. Accordingly, the financial statements of the Associate have been prepared on a going concern basis.

Our opinion is not modified in this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone Financial Statements. The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 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 Results.

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 Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

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

Other Matter

The Statement includes the standalone results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published standalone unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Khandelwal and Mehta LLP

Chartered Accountants

Firm Reg. No. W100084

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Date: 2026.05.20
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Place: Mumbai
Date: 20/05/2026
UDIN: 26101388KFCOVU1847

(Sunil Khandelwal)
Partner
Membership No: 101388

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	885.86	20.86	26.16	1,290.32	479.53
2	Other income	55.43	60.27	140.55	286.86	780.44
3	Total income (1+2)	941.29	81.13	166.71	1,577.18	1,259.97
4	Expenses					
	a) Cost of development/sales	830.66	-	-	1,095.88	328.92
	b) Employee benefits expense	83.95	80.00	80.24	305.81	284.09
	c) Finance costs	0.44	0.44	37.85	28.59	131.34
	d) Depreciation	3.70	3.71	4.04	14.60	15.25
	e) Other expenses	38.66	45.44	93.50	179.66	340.88
	Total expenses	957.41	129.59	215.63	1,624.54	1,100.48
5	Profit / (Loss) before exceptional items and tax (3-4)	(16.12)	(48.46)	(48.92)	(47.36)	159.49
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before tax (5+/-6)	(16.12)	(48.46)	(48.92)	(47.36)	159.49
8	Tax expenses :					
	Current tax	-	(0.42)	(20.81)	-	47.14
	Deferred tax liability/ (asset)	189.31	(12.93)	1.45	331.10	(4.04)
	Earlier year taxes	(17.82)	-	0.03	(17.82)	(15.25)
9	Profit / (Loss) for the period (7-8)	(187.61)	(35.11)	(29.59)	(360.64)	131.64
10	Other Comprehensive Income/(Expense) - (OCI) - (net of tax)					
	a) Items that will not be reclassified to profit or loss	(9.09)	11.45	(16.50)	6.31	14.21
	b) Items that may be reclassified to profit or loss	(1.37)	(0.89)	(0.37)	(4.88)	(1.37)
	Total Other Comprehensive Income/(Expense)	(10.46)	10.56	(16.87)	1.43	12.84
11	Total Comprehensive Income/(Expense) for the period (9+10)	(198.07)	(24.55)	(46.46)	(359.21)	144.48
12	Paid-up equity share capital (face value of ₹10/- each)	299.14	299.14	299.14	299.14	299.14
13	Other equity excluding Revaluation reserves	-	-	-	11,415.51	11,774.72
14	Basic & Diluted earnings per share (face value of ₹10/- each)*	(6.27)	(1.17)	(0.99)	(12.06)	4.40

* Not annualised, except year end basic and diluted EPS

Notes :-

- The above results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20th May, 2026.
- The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with rules made thereunder and other recognised accounting practices and policies to the extent applicable.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
- The statutory auditors have expressed an unqualified audit opinion on the audited standalone financial results for the quarter and year ended 31st March, 2026.
- The Company has only one business segment viz "real estate development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- Figures of the previous period / year have been regrouped wherever necessary to conform to the current period / year presentation.
- The Government of India has notified the implementation of the Code on Wages, 2019 and the Code on Social Security, 2020, with effect from 21st November, 2025. The Company has assessed the impact of the redefined 'Wages' on its employee benefit obligations. Accordingly, the Company has recalculated its liability for Gratuity and Compensated Absences as of the effective date and for the period ended March 31, 2026.

For Simplex Realty Limited



Nandan Damani
Nandan Damani
Chairman & Managing Director
DIN: 00058396

Place: Mumbai,
Dated: 20th May, 2026

CIN-L17110MH1912PLC000351

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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026

(₹ In Lakhs)

Particulars		Year ended 31.03.2026	Year ended 31.03.2025
A ASSETS			
I Non-Current Assets			
Property, Plant and Equipment		69.54	80.90
Financial Assets:			
Investments		1,975.10	1,869.08
Other Financial Assets		4.49	11.78
Deferred Tax Assets (Net)		37.84	368.27
Other Non-Current Assets		137.71	85.23
Total Non-current Assets		2,224.68	2,415.26
II Current Assets			
Inventories		3,265.50	3,634.58
Financial Assets:			
Investments		115.00	506.35
Cash and Cash Equivalents		80.96	346.32
Bank Balances other than above		1.87	1.87
Loans		2,346.59	3,429.72
Other Financial Assets		165.59	267.53
Other Current Assets		3,752.25	3,773.57
Total Current Assets		9,727.76	11,959.94
TOTAL ASSETS		11,952.44	14,375.20
B EQUITY AND LIABILITIES			
I Equity			
Equity Share Capital		299.37	299.37
Other Equity		11,415.51	11,774.72
Total Equity		11,714.88	12,074.09
Liabilities			
II Non-Current Liabilities:			
Financial Liabilities :			
Other Non-Current Financial Liabilities		17.57	17.87
Provisions		26.89	18.51
Other Non-Current Liabilities		0.40	3.36
Total Non-Current Liabilities		44.86	39.74
III Current Liabilities			
Financial Liabilities :			
Borrowings		-	2,000.00
Trade Payables		11.47	1.57
Other Financial Liabilities		101.71	184.38
Other Current Liabilities		20.25	12.53
Provisions		59.27	62.89
Current Tax Liabilities (Net)		-	-
Total Current Liabilities		192.70	2,261.37
Total Liabilities		237.56	2,301.11
TOTAL EQUITY AND LIABILITIES		11,952.44	14,375.20

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

	(₹ In Lakhs)	
	2025-26	2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES :		
PROFIT BEFORE TAX	(47.36)	159.49
Adjustments for :		
Depreciation on property, plant and equipment	14.60	15.25
Interest expenses	28.59	131.34
(Profit)/Loss on sale of investments (net)	(16.29)	1.00
Dividend income	(4.34)	(15.96)
Interest income	(209.04)	(713.31)
Unwinding of discount on security deposit	(0.78)	(6.80)
Sundry assets written off	(0.07)	1.35
Share of Profit from Limited Liability Partnership	0.35	-
OPERATING PROFIT/ (LOSS) BEFORE EXCEPTIONAL ITEM AND WORKING CAPITAL CHANGES	(234.34)	(427.64)
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories	369.07	(60.77)
Financial assets	(4.34)	2.97
Other Non Current Assets	1.67	2.62
Other current assets	21.33	(3,625.26)
Other bank balances	-	0.22
Other financial liabilities	(34.14)	(0.64)
Trade payables	9.90	0.93
Long-term provisions	10.43	(4.86)
Short-term provisions	(3.62)	8.73
Other liabilities	5.53	2.74
CASH GENERATED FROM / (USED IN) OPERATIONS	141.49	(4,100.96)
Direct taxes (paid) / refund received	(36.34)	625.64
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	105.15	(3,475.32)
Exceptional item	-	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(A) 105.15	(3,475.32)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets	(3.17)	(3.47)
Purchase of investments	(1,395.50)	-
Sale of investments	1,695.13	403.69
Dividend received	4.34	15.96
Interest received	321.45	549.71
Loans / Inter corporate deposits refund / (given) - net	1,085.00	935.00
NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES	(B) 1,707.25	1,900.89
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from / (repayment) of borrowings (net)	(2,000.00)	2,000.00
Interest paid	(77.76)	(75.34)
Dividend paid	-	(29.91)
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	(C) (2,077.76)	1,894.75
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(A+B+C) (265.36)	320.32
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	346.32	26.00
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR	80.96	346.32
Cash and cash equivalents comprise of :	As on	As on
	31.03.26	31.03.25
Balances with Banks :		
- in Current accounts	80.61	346.19
Cash on hand	0.35	0.13
Cash and cash equivalents	80.96	346.32



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**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED ANNUAL FINANCIAL RESULTS
AND REVIEW OF CONSOLIDATED FINANCIAL RESULTS**

To
**The Board of Directors of
Simplex Realty Limited**

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Simplex Realty Limited ("the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associates for the quarter and year ended 31st March, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the annual financial results of the following entities :
 - Simplex Realty Limited – Holding
 - Simplex Modern Homes Private Limited – Subsidiary
 - Simplex Dream Homes LLP - Subsidiary
 - Simplex Mills Company Limited – Associate
 - Simplex Papers Limited – Associate
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the Net Profit and Total Comprehensive Income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 as amended (the "Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and of its associates 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 Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities

in accordance with these requirements and the 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 Results.

Emphasis of Matter

We draw your attention to the Consolidated Financial Results which indicates that Simplex Papers Limited (SPL), an associate company of Simplex Realty Limited, has accumulated losses and its net worth has been fully eroded as at 31st March, 2026. However, as informed by the management and based on the projections received, the financial statements of SPL have been prepared on a going concern basis. Further, Simplex Mills Company Limited (SMCL), another associate company of SRL, has loans and advances recoverable from SPL, which have not been provided for by the management for reasons stated above.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for Consolidated Financial Results

The Statement has been prepared on the basis of the Consolidated Financial Statements. The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the respective Board of Directors of the Company and of its associates are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Company and of its associates are responsible for overseeing the financial reporting process of the Company and of its associates.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 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 Consolidated Financial Results.

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 Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its associates 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 Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results/ Financial Information of the Company and its associates and to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

We communicate with those charged with governance of the Company 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 Regulations, to the extent applicable.

Other Matter

The Statement includes the consolidated results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published consolidated unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Khandelwal and Mehta LLP

Chartered Accountants

Firm Reg. No. W100084

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Date: 2026.05.20
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Sunil Khandelwal

(Partner)

Membership No: 101388

Place: Mumbai

Date: 20/05/2026

UDIN: 26101388NFVEJV6354



SIMPLEX REALTY LIMITED
30, KESHAVRAO KHADYE MARG, SANT GADGE MAHARAJ CHOWK, MUMBAI- 400 011.

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(₹ in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	(Unaudited)	Audited	Audited	Audited
1	Revenue from operations	26.16	26.07	30.05	479.53	176.47
2	Other income	140.55	314.54	169.68	780.44	670.84
3	Total income (1+2)	166.71	340.61	199.73	1,259.97	847.31
4	Expenses					
	a) Cost of development/sales	-	-	-	328.92	73.46
	b) Employee benefits expense	80.24	70.13	66.71	284.09	273.08
	c) Finance costs	37.85	91.34	0.61	131.34	1.89
	d) Depreciation	4.04	3.87	3.94	15.25	14.54
	e) Other expenses	93.50	105.57	55.24	340.88	255.91
	Total expenses	215.63	270.91	126.50	1,100.48	618.88
5	Profit / (Loss) before share of profit/(loss) of associates, exceptional items and tax (3-4)	(48.92)	69.70	73.23	159.49	228.43
6	Share of profit/(loss) of associates	(0.86)	0.33	(1.86)	(1.55)	(6.90)
7	Profit / (Loss) before exceptional items and tax (5+6)	(49.78)	70.03	71.37	157.94	221.53
8	Exceptional items	-	-	-	-	424.07
9	Profit / (Loss) before tax (7-8)	(49.78)	70.03	71.37	157.94	645.60
10	Tax expenses :					
	Current tax	(20.81)	53.74	8.00	47.14	112.93
	Deferred tax liability/ (asset)	1.45	(19.50)	4.25	(4.04)	21.54
	Earlier year taxes	0.03	(11.12)	-	(15.25)	-
11	Profit / (Loss) for the period (9-10)	(30.45)	46.91	59.12	130.09	511.13
12	Other Comprehensive Income/(Expense) - (OCI) -(net of tax)					
	a) Items that will not be reclassified to profit or loss	(16.50)	3.77	(18.59)	14.21	2.71
	b) Items that may be reclassified to profit or loss	(0.37)	(1.48)	(3.18)	(1.37)	(4.21)
	Total Other Comprehensive Income/(Expense)	(16.87)	2.29	(21.77)	12.84	(1.50)
13	Total Comprehensive Income/(Expense) for the period (11+12)	(47.32)	49.20	37.35	142.93	509.63
14	Paid-up equity share capital (face value of ₹10/- each)	299.14	299.14	299.14	299.14	299.14
15	Other equity excluding Revaluation reserves	-	-	-	11,310.96	11,197.94
16	Basic & Diluted earnings per share (face value of ₹10/- each)*	(1.02)	1.57	1.98	4.35	17.09

* Not annualised, except year end basic and diluted EPS

Notes :-

- The above results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 21st May, 2025.
- During the year, the company has received interest income of ₹192.42 lakhs on income tax refund. The same has been shown under other income.
- The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with rules made thereunder and other recognised accounting practices and policies to the extent applicable.
- As per the provisions of the Companies Act 2013, financial statements of associates of the Company needs to be consolidated and hence equity method of accounting as per Ind AS 28 "Investments in Associates and Joint Ventures" has been followed in presenting consolidated financial statements.
- Standalone information :

Particulars	Quarter ended			Year ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
Total income (including other income)	166.71	340.61	199.73	1,259.97	847.31
Profit/(Loss) before tax	(48.92)	69.70	73.23	159.49	652.50
Profit/(Loss) after tax	(29.59)	46.58	60.98	131.64	518.03

- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
- The statutory auditors have expressed an unqualified audit opinion on the audited consolidated financial results for the quarter and year ended 31st March, 2025.
- The Company has only one business segment viz "real estate development", disclosure under Ind AS 108 on "Operating Segments" is not applicable.
- Figures of the previous period / year have been regrouped wherever necessary to conform to the current period / year presentation.

For Simplex Realty Limited

Nandan Damani
Chairman & Managing Director
DIN: 00058396



Place: Mumbai,
Dated: 21st May, 2025

CIN-L17110MH1912PLC000351

30, Keshavrao Khadye Marg, Sant Gadge Maharaj Chowk, Mahalaxmi (E), Mumbai – 400011

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AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

		(₹ In Lakhs)	
Particulars		Year ended 31.03.2025	Year ended 31.03.2024
A	ASSETS		
I	Non-Current Assets		
	Property, Plant and Equipment	80.90	94.05
	Financial Assets:		
	Investments accounted for using the equity method	729.60	731.15
	Investments - others	675.72	909.98
	Other Financial Assets	11.78	7.56
	Deferred Tax Assets (Net)	368.27	365.55
	Other Non-Current Assets	85.23	88.85
	Total Non-current Assets	1,951.50	2,197.14
II	Current Assets		
	Inventories	3,634.58	3,573.80
	Financial Assets:		
	Investments	506.35	649.99
	Cash and Cash Equivalents	346.32	26.00
	Bank Balances other than above	1.87	2.09
	Loans	3,429.72	4,367.57
	Other Financial Assets	267.53	108.21
	Other Current Assets	3,773.57	835.33
	Total Current Assets	11,959.94	9,562.99
	TOTAL ASSETS	13,911.44	11,760.13
B	EQUITY AND LIABILITIES		
I	Equity		
	Equity Share Capital	299.37	299.37
	Other Equity	11,310.96	11,197.94
	Total Equity	11,610.33	11,497.31
II	Liabilities		
	Non-Current Liabilities:		
	Financial Liabilities :		
	Other Non-Current Financial Liabilities	17.87	20.16
	Provisions	18.51	12.36
	Other Non-Current Liabilities	3.36	6.09
	Total Non-Current Liabilities	39.74	38.61
III	Current Liabilities		
	Financial Liabilities :		
	Borrowings	2,000.00	-
	Trade Payables	1.57	0.64
	Other Financial Liabilities	184.38	111.48
	Other Current Liabilities	12.53	10.28
	Provisions	62.89	54.16
	Current Tax Liabilities (Net)	-	47.65
	Total Current Liabilities	2,261.37	224.21
	Total Liabilities	2,301.11	262.82
	TOTAL EQUITY AND LIABILITIES	13,911.44	11,760.13



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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

	(₹ In Lakhs)	
	2024-25	2023-24
A. CASH FLOW FROM OPERATING ACTIVITIES :		
PROFIT BEFORE TAX	157.94	645.60
Adjustments for :		
Depreciation on property, plant and equipment	15.25	14.54
Interest expenses	131.34	1.89
(Profit)/Loss on sale of investments (net)	1.00	0.96
Dividend income	(15.96)	(16.69)
Interest income	(713.31)	(593.48)
Sundry balances written off / (back) - (net)	-	(6.28)
Share of (profit) / loss of associate	1.55	6.90
Changes in fair value of financial assets at fair value through profit or loss	-	(1.23)
Unwinding of discount on security deposit	(6.80)	(2.18)
Sundry assets written off	1.35	0.65
OPERATING PROFIT/ (LOSS) BEFORE EXCEPTIONAL ITEM AND WORKING CAPITAL CHANGES	(427.64)	50.68
Adjustment for changes in working capital		
Adjustment for (increase) / decrease in operating assets:		
Inventories	(60.77)	(138.49)
Trade receivables	-	-
Other financial assets	2.97	(1.97)
Other Non Current Assets	2.62	-
Other current assets	(3,625.26)	(25.42)
Other bank balances	0.22	1.55
Adjustment for increase / (decrease) in operating liabilities:		
Other financial liabilities	(0.64)	8.88
Trade payables	0.93	(7.29)
Long-term provisions	(4.86)	(14.53)
Short-term provisions	8.73	41.94
Other liabilities	2.74	3.80
CASH GENERATED FROM / (USED IN) OPERATIONS	(4,100.96)	(80.85)
Direct taxes (paid) / refund received	625.64	(97.85)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(3,475.32)	(178.70)
Exceptional item	-	(424.07)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(A) (3,475.32)	(602.77)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of fixed assets / CWIP	(3.47)	(1.24)
Sale of fixed assets	-	0.60
Purchase of investments	-	(355.00)
Sale of investments	403.69	384.22
Dividend received	15.96	16.69
Interest received	549.71	592.09
Loans / Inter corporate deposits refund / (given) - net	935.00	(8.72)
NET CASH GENERATED FROM INVESTING ACTIVITIES	(B) 1,900.89	628.64
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from / (repayment) of borrowings (net)	2,000.00	-
Interest paid	(75.34)	-
Dividend paid	(29.91)	(29.91)
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	(C) 1,894.75	(29.91)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(A+B+C) 320.32	(4.04)
CASH AND CASH EQUIVALENTS - AT THE START OF THE YEAR	26.00	30.04
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR	346.32	26.00
Cash and cash equivalents comprise of :	As on	As on
	31.03.25	31.03.24
Balances with Banks :		
- in Current accounts	346.19	25.81
Cash on hand	0.13	0.19
Cash and cash equivalents	346.32	26.00



Annexure B

Particular	Ms. Geeta Prabhakaran	Smt. Sita Sunil
Reason for change viz. appointment	Appointment of Ms. Geeta Prabhakaran (DIN: 11126418) as an Additional Director in the category of Non- Executive.	Appointment of Smt. Sita Sunil (DIN: 00041722) as an Additional Director in the category of Independent – Non Executive.
Date of appointment	Appointment w.e.f. 20 th May, 2026	Appointment w.e.f. 20 th May, 2026
Brief profile	<p>A senior Life Insurance professional with an accomplished career spanning over 36 years in Life Insurance Corporation of India (LIC), having handled diverse leadership portfolios including Accounts, Sales Administration, Underwriting, Information technology, Corporate Communications, Board Secretariat, and Group Entity Coordination.</p> <p>Her educational qualification is M.Sc. B. ED,FIII.</p> <p>She has extensive experience in corporate governance, strategic coordination, stakeholder management and regulatory compliance across multiple financial services domains including housing finance, mutual funds, pension funds, banking and credit card distribution. She has previously served as a Director on the Board of LIC Cards Services Ltd, an unlisted wholly owned subsidiary of LIC.</p>	<p>Smt. Sita Sunil is a Commerce graduate from Mumbai University.</p> <p>She has a vast experience in the field of Marketing and general administration (Real Estate and Construction Industries) for more than two decades.</p>
Relationship Inter-se Directors / Key Managerial Personnel	Ms Geeta Prabhakaran is not related to any of the Directors of the Company	Smt. Sita Sunil is not related to any of the Directors of the Company
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19	Ms Geeta Prabhakaran is not debarred from holding the office of Director by virtue of any SEBI Order or any other such Authority.	Smt. Sita Sunil is not debarred from holding the office of Director by virtue of any SEBI Order or any other such Authority.

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