

May 8, 2026

Department of Corporate Services
BSE Limited,
Mumbai 400 001

The Listing Department
National Stock Exchange of India Limited,
Mumbai 400 051

Through: BSE Listing Centre

Through: NEAPS

Scrip Code: Equity - 533273
Debt: 976127, 976128

Scrip Symbol: OBEROIRLTY


Sub: Audited consolidated and standalone financial results for the year ended March 31, 2026

Dear Sirs,

With reference to the above, we hereby inform you that the Board of Directors in their meeting held on May 8, 2026 have approved the audited consolidated and standalone financial results for the year ended March 31, 2026 and the same are enclosed herewith.

Also enclosed herewith are the Auditor's Reports on the above consolidated and standalone financial results.

We hereby declare that the Statutory Auditors of the Company have issued their audit reports with unmodified opinion.

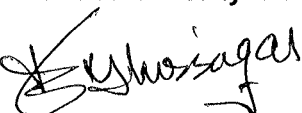
The above meeting of the Board of Directors commenced at 4:00 p.m. and concluded at 5:00 p.m. 

Also, with the financial results as above having been communicated to the stock exchanges, the Trading Window shall open w.e.f. May 11, 2026.

Request you to kindly take the above on record and oblige.

Thanking you.

For **Oberoi Realty Limited**


Bhaskar Kshirsagar
Company Secretary

Encl: As above.

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Oberoi Realty Limited

Report on the audit of the Consolidated Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Oberoi Realty Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulations 33 and 52 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 and based on the consideration of the reports of the other auditors on separate audited financial results of the subsidiaries, associate and joint ventures, the Statement:

- i. includes the results of the entities listed in Annexure 1;
- ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as 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 Group, its associate and joint ventures in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

We have also performed procedures in accordance with the master circular issued by the Securities and Exchange Board of India under regulation 33(8) of the listing regulations, to the extent applicable.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associate and joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting



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principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate 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 their respective companies 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, 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 of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate and joint ventures are also responsible for overseeing the financial reporting process of their respective companies.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the 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 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 financial statements 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 Board of Directors.
- 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 Group and its associate and joint ventures 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 Statement 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 its associate and joint ventures to cease to continue as a going concern.



Oberoi Realty Limited

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- 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 of the entities within the Group and its associate and joint ventures of which we are the independent auditors and whose financial information we have audited to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the 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 Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

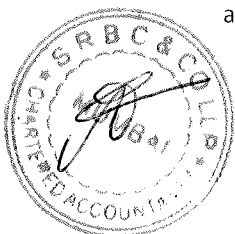
The accompanying Statement includes the audited financial results and other financial information, in respect of:

- Four subsidiaries, whose financial results include total assets of Rs 2,156.11 lakhs as at March 31, 2026, total revenues of Rs 1.42 lakhs and Rs 6.10 lakhs, total net profit after tax and total comprehensive income of Rs. 0.32 lakhs and Rs. 1.52 lakhs, for the quarter and the year ended on that date respectively, and net cash inflows of Rs. 2.41 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors.
- Two joint ventures, whose financial results include Group's share of net profit and total comprehensive income of Rs. 39.38 lakhs and Rs. 146.27 lakhs for the quarter and for the year ended March 31, 2026 respectively, as considered in the Statement whose financial results, other financial information have been audited by their respective independent auditors.

The independent auditor's report on the financial results of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

The accompanying Statement includes unaudited financial results and other unaudited financial information in respect of:

- Three joint ventures, whose financial results includes the Group's share of net profit/ (loss) after tax and total comprehensive income/ loss of Rs. (4.37) lakhs and Rs 233.29 lakhs for the quarter and for the year ended March 31, 2026 respectively, as considered in the Statement whose financial results and other financial information have not been audited by any auditor.



SRBC & CO LLP

Chartered Accountants

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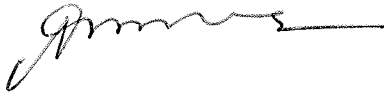
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These unaudited financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint ventures, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

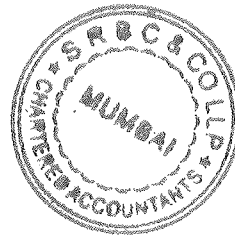
Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Management.

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

For SRBC & CO LLP
Chartered Accountants
ICAI Firm Registration Number: 324982E/E300003



per Anil Jobanputra
Partner
Membership No.: 110759
UDIN: 26110759IKSEM19091
Place: Mumbai
Date: May 08, 2026



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Annexure 1 to Independent Auditor's Report on the Consolidated Quarterly and Year to Date Financial Results of Oberoi Realty Limited

Subsidiaries

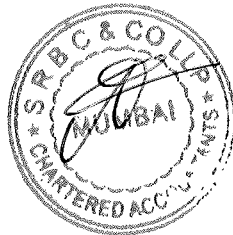
1. Astir Realty LLP (Struck off w.e.f May 26, 2025)
2. Buoyant Realty LLP
3. Encase Realty Private Limited
4. Expressions Realty Private Limited
5. Incline Realty Private Limited
6. Integrus Realty Private Limited
7. Kingston Hospitality and Developers Private Limited
8. Kingston Property Services Limited
9. Oberoi Realty Foundation (w.e.f August 22, 2025)
10. Perspective Realty Private Limited
11. Pursuit Realty LLP
12. Sight Realty Private Limited (Struck off w.e.f July 01, 2025)

Joint Ventures

1. Homexchange Private Limited
2. Moveup Real Estate Private Limited
3. Saldanha Realty and Infrastructure LLP
4. Schematic Estate LLP
5. Shri Siddhi Avenues LLP

Associate

1. I-Ven Realty Limited



Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		Audited (Refer note 2)	Unaudited	Audited (Refer note 2)	Audited	Audited
1	Income					
	a. Revenue from operations	1,74,983	1,49,264	1,15,014	6,00,906	5,28,627
	b. Other income	7,388	6,910	6,319	29,521	18,790
	Total income (a+b)	1,82,371	1,56,174	1,21,333	6,30,427	5,47,417
2	Expenses					
	a. Land, development rights, construction and other costs	78,113	99,815	58,678	3,00,171	2,04,522
	b. Change in inventories	(12,901)	(44,786)	(16,941)	(73,673)	(20,024)
	c. Employee benefits expense	3,545	3,261	2,428	13,468	11,428
	d. Finance cost	2,710	6,741	8,012	24,063	26,523
	e. Depreciation and amortisation	3,309	3,269	2,420	13,083	8,846
	f. Other expenses	10,200	5,248	9,042	25,125	22,396
	Total expenses (a+b+c+d+e+f)	84,976	73,548	63,639	3,02,237	2,53,691
3	Profit before share of profit of joint ventures (net) and exceptional items (1-2)	97,395	82,626	57,694	3,28,190	2,93,726
4	Share of profit of joint ventures (net)	(1,101)	937	16	1,677	763
5	Profit before exceptional items and tax (3+4)	96,294	83,563	57,710	3,29,867	2,94,489
6	Exceptional item (refer note no.5)	-	2,306	-	2,306	-
7	Profit before tax (5-6)	96,294	81,257	57,710	3,27,561	2,94,489
8	Tax expense					
	a. Current tax	32,093	18,897	14,874	80,306	65,563
	b. Deferred tax	(6,127)	96	(481)	(3,488)	6,375
9	Net profit for the period (7-8)	70,328	62,264	43,317	2,50,743	2,22,551
10	Other comprehensive income					
	a. Items that will not be reclassified to profit or loss	187	(18)	(89)	28	(195)
	b. Income tax relating to items that will not be reclassified to profit or loss	(47)	4	22	(7)	49
11	Total comprehensive income for the period (9+10)**	70,468	62,250	43,250	2,50,764	2,22,405
12	Paid-up equity share capital (Face value of Rs.10 each)	36,360	36,360	36,360	36,360	36,360
13	Paid up debt capital	2,81,622	2,88,158	3,30,040	2,81,622	3,30,040
14	Other equity				17,55,803	15,34,127
15	Net worth	17,92,163	17,28,966	15,70,487	17,92,163	15,70,487
16	Capital redemption reserve	5,710	5,710	5,710	5,710	5,710
17	Earnings per share (EPS)* (Face value of Rs.10 each)					
	a) Basic and Diluted EPS without considering exceptional items	19.34	17.60	11.91	69.44	61.21
	b) Basic and Diluted EPS	19.34	17.12	11.91	68.96	61.21
18	Debt equity ratio	0.16	0.17	0.21	0.16	0.21
19	Debt service coverage ratio	2.14	3.26	1.40	2.68	1.83
20	Interest service coverage ratio	14.87	12.16	7.81	11.96	11.56
21	Current ratio	3.99	4.21	4.34	3.99	4.34
22	Long term debt to working capital ratio	0.21	0.22	0.27	0.21	0.27
23	Bad debts to Account receivable ratio	-	-	-	-	-
24	Current liability ratio	0.58	0.55	0.50	0.58	0.50
25	Total debts to total assets ratio	0.11	0.12	0.15	0.11	0.15
26	Debtors turnover^ (days)	14	14	18	13	11
27	Inventory turnover^ (days)	1,396	1,643	2,019	1,582	1,851
28	Operating margin (%)	54.88%	55.89%	53.74%	55.50%	58.70%
29	Net profit margin (%)	38.56%	39.87%	35.70%	39.77%	40.65%


* Not annualised, except year end Basic and Diluted EPS

** Entirely attributable to shareholders of the parent.

^ Ratios for the quarter have been annualised.

Notes:

- The Audited Consolidated Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 08, 2026. The Statutory Auditors have expressed an unmodified audit opinion. The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.
- The nature of the accounting of the real estate business of the Group is such that the result of the quarter/year may not be strictly comparable to earlier quarter/year.
- At the Board Meeting held on May 08, 2026 the Board of Directors of the Holding Company declared 4th interim dividend of Rs.2 per equity share (20% of face value of equity share) for the financial year 2025-2026.
- The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from 21st November 2025. The Group has carried out actuarial valuation as on 31st December 2025 considering uniform definition of "wages" as per the Codes on Wages and recorded additional obligation of Rs. 2,306 lakhs, which is disclosed as an exceptional item.
- The scheme of amalgamation of Nirmal Lifestyle Realty Private Limited ("the Transferor Company") (a wholly owned subsidiary company of the Company) with the Company ("Scheme") has been approved by the Hon'ble National Company Law Tribunal, Mumbai vide its order dated April 06, 2026 ('Order'). The appointed date for the Scheme is November 7, 2024. Since the said transaction is a common control transaction, there is no impact on the consolidated financial statements. The transferor company stand dissolved without winding up.

SIGNED FOR IDENTIFICATION
BY

SRBC & COLLP
MUMBAI

7 Statement relating to the utilization of proceeds from the issue of non-convertible debentures as on March 31, 2026:

A. Statement of utilization of issue proceeds:

(Rs. in Lakh)

Name of the Issuer	ISIN	Tenure (in years)	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Rs. in Lakh)	Funds utilized (Rs. in Lakh)	Any deviation (Yes/ No)	If 9 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10	11
Oberoi Realty Limited	INE093107066	2	Private Placement	Senior, rated, listed, secured, redeemable, non-convertible debentures	October 24, 2024	40,000	1,50,000	No	N.A.	N.A.
	INE093107074	3				50,000				
	INE093107082	4				60,000				
Total						1,50,000	1,50,000			

B. Statement of deviation/ variation in use of Issue proceeds: Nil, as no deviation/ variation.

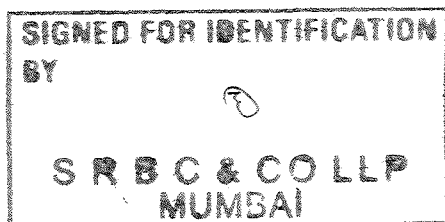
(Rs. in Lakh)

Particulars	Remarks
Name of listed entity	Oberoi Realty Limited
Mode of fund raising	Private Placement
Type of instrument	Non-convertible securities
Date of raising funds	October 24, 2024
Amount raised (Rs. in Lakh)	1,50,000
Report filed for quarter ended	March 31, 2026
Is there a deviation/ variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No
If yes, details of the approval so required?	N.A.
Date of approval	N.A.
Explanation for the deviation/ variation	N.A.
Comments of the audit committee after review	N.A.
Comments of the auditors, if any	N.A.

C. Objects for which funds have been raised and where there has been a deviation/ variation, in the following table: There is no deviation/ variation from the Objects of the Issue.

(Rs. in Lakh)

Original object	Modified object, if any	Original allocation (Rs. in Lakh)	Modified allocation, if any	Funds utilised (Rs. in Lakh)	Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
Cost of construction/development of residential projects and/or capital assets including hotels, mall, etc. and/or working capital requirements of the Issuer or its group companies	N.A.	1,50,000	N.A.	33,431	N.A.	
Repayment of existing debt obligations of the Issuer or its group companies in part or in full				-		
Real Estate development				-		
Deposits/advances/consideration paid for development agreement/ land purchase				63,378		
Payment of Premiums				23,513		
General Corporate purposes				29,152		
Costs incurred in relation to the issuance of the Debentures				526		
				1,50,000		



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- 8 The senior, rated, listed, secured, redeemable, non-convertible debentures issued by the Holding Company are secured by (i) exclusive mortgage of the unsold identified residential units in projects developed by the Holding Company, and (ii) exclusive charge on Receivables from certain identified residential units from the said projects, and the bank accounts into which such Receivables are deposited. The security cover of at least 1.5 times in respect of the said debentures has been maintained as on March 31, 2026 as per the terms of offer document and the Debenture Trust Deed.
- 9 During the quarter ended March 31, 2026, the Holding Company, in exercise of the option available to it under the terms of the Issue, had redeemed an amount of Rs.13,200 lakh from Series 1 NCDs (ISIN: INE093I07066) by way of face value reduction.
- 10 Formulae for computation of ratios are as follows:
- Debt Equity Ratio = Debt/Equity (Debt = Non current borrowings + Current borrowings including current maturities of long term debt)
 - Debt Service Coverage Ratio = Earnings before interest and tax less interest income/(Interest Expense + Principal Repayments made during the period) (Interest expense includes interest capitalised to projects)
 - Interest Service Coverage Ratio = Earnings before interest and tax less interest income/Interest Expense
 - Current Ratio = Current Assets/Current Liabilities
 - Long term debt to working capital = Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)/Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)
 - Bad debts to Account receivable ratio = Bad Debts/Average Trade Receivables
 - Current liability ratio = Total Current Liabilities/Total Liabilities
 - Total debts to total assets = Total Debt/Total Assets
 - Debtors turnover = Average Trade Receivables/Total revenue from operations (For revenue from projects for sale, the billing during the period is considered).
 - Inventory turnover = Average Inventories/Cost of Goods Sold
 - Operating margin (%) = (Earnings before interest, tax and depreciation and amortisation - Other Income)/ Revenue from operations
 - Net profit margin (%) = Net profit for the period (Including Share of profit / (loss) of joint ventures (net))/ Total income
- 11 The standalone financial results for the quarter and year ended March 31, 2026 are summarised below and detailed financial results are available on the Company's website www.oberoirealty.com and have been submitted to the BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the equity shares of the Company are listed.

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	Audited (Refer note 2)	Unaudited	Audited (Refer note 2)	Audited	Audited
Total revenue (including other income)	1,48,435	1,24,780	97,408	5,20,258	4,55,807
Profit before tax	77,412	61,289	41,339	2,58,670	2,33,613
Profit after tax	56,969	47,182	30,907	1,96,837	1,76,873

- 12 Audited Consolidated Segment wise Revenue, Results, Assets and Liabilities for quarter and year ended March 31, 2026:

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	Audited (Refer note 2)	Unaudited	Audited (Refer note 2)	Audited	Audited
Segment Revenue					
(a) Real estate	1,69,482	1,43,693	1,09,683	5,81,108	5,09,352
(b) Hospitality	5,501	5,571	5,331	19,798	19,275
Total Segment Revenue	1,74,983	1,49,264	1,15,014	6,00,906	5,28,627
Less: Inter segment revenue	-	-	-	-	-
Net income from operations	1,74,983	1,49,264	1,15,014	6,00,906	5,28,627
Segment Expenses					
(a) Real estate					
Land, development rights, construction and other costs	76,675	97,977	57,153	2,94,259	1,98,356
Change in inventories	(12,896)	(44,735)	(16,907)	(73,635)	(20,028)
Other expenses	5,916	5,947	3,906	23,961	17,602
(b) Hospitality					
Food, beverages & Hotel Expenses	1,438	1,838	1,520	5,912	6,166
Change in inventories	(7)	(50)	(35)	(39)	4
Other expenses	2,481	1,525	1,580	6,951	5,672
Total Segment Expenses	73,607	62,502	47,217	2,57,409	2,07,772
Segment Results (Profit before unallocable (expenditure) / income, interest and finance charges and tax)					
(a) Real estate	99,786	84,504	65,531	3,36,522	3,13,422
(b) Hospitality	1,588	2,258	2,266	6,973	7,433
Total Segment Results	1,01,374	86,762	67,797	3,43,495	3,20,855
Add/(Less):					
i) Interest and finance charges	(2,710)	(6,741)	(8,012)	(24,063)	(26,523)
ii) Unallocable income net of Unallocable Expenditure	(1,269)	2,605	(2,091)	8,758	(606)
Profit before share of profit of joint ventures (net)	97,395	82,626	57,694	3,28,190	2,93,726
Add: Share of profit of joint ventures (net)					
(a) Real estate	(1,101)	937	16	1,677	763
Profit after share of profit of joint ventures (net) and before exceptional items and tax	96,294	83,563	57,710	3,29,867	2,94,489
Segment Assets					
(a) Real estate	21,11,185	20,21,539	17,89,882	21,11,185	17,89,882
(b) Hospitality	1,82,984	1,79,251	1,65,944	1,82,984	1,65,944
Total segment assets	22,94,169	22,00,790	19,55,826	22,94,169	19,55,826
Add: Unallocated assets (1)	2,38,679	2,52,368	3,18,381	2,38,679	3,18,381
Total Assets	25,32,848	24,53,158	22,74,207	25,32,848	22,74,207
Segment Liabilities					
(a) Real estate	7,18,262	7,08,720	6,76,996	7,18,262	6,76,996
(b) Hospitality	7,781	7,047	16,781	7,781	16,781
Total segment liability	7,26,043	7,15,767	6,93,777	7,26,043	6,93,777
Add: Unallocated liabilities (2)	14,642	8,424	9,943	14,642	9,943
Total Liabilities	7,40,685	7,24,191	7,03,720	7,40,685	7,03,720

(1) Unallocated assets primarily comprise of corporate investments, tax deferred tax assets and certain property, plant and equipment.

(2) Unallocated liabilities primarily include tax and deferred tax liabilities.

SIGNATURE IDENTIFICATION
BY

SRBC & COLL P
MUMBAI

For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

OBEROI
REALTY
OBEROI REALTY LIMITED


Registered Office : Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Goregaon (E),
Mumbai – 400 063, India

CIN: L45200MH1998PLC114818, E-mail ID: corporate@oberoirealty.com, Website: www.oberoirealty.com,
Tel: +9122 6677 3333, Fax: +91 22 6677 3334

Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026

10/19

Particulars	(Rs. in Lakh)	
	As at 31/03/2026 Audited	As at 31/03/2025 Audited
ASSETS		
I) Non-current assets		
a) Property, plant and equipment	23,883	24,360
b) Capital work in progress	1,75,173	1,60,438
c) Investment properties	4,43,258	4,44,015
d) Other intangible assets	1,994	107
e) Right-of-use assets	898	-
f) Investments accounted for using the equity method	37,529	37,392
g) Financial assets		
i) Investments	8,916	8,452
ii) Other financial assets	4,410	1,679
h) Deferred tax assets (net)	14,526	13,588
i) Other non-current assets	97,291	62,485
	8,07,878	7,52,516
II) Current assets		
a) Inventories	10,18,322	9,44,650
b) Financial assets		
i) Investments	1,27,285	2,07,684
ii) Trade receivables	32,404	11,266
iii) Cash and cash equivalents	17,568	26,767
iv) Bank balances other than (iii) above	1,52,107	73,530
v) Loans	59,301	50,516
vi) Other financial assets	658	5,303
c) Current tax assets (net)	1,317	1,922
d) Other current assets	3,16,008	2,00,053
	17,24,970	15,21,691
TOTAL ASSETS (I+II)	25,32,848	22,74,207
EQUITY AND LIABILITIES		
I) Equity		
a) Equity share capital	36,360	36,360
b) Other equity	17,55,803	15,34,127
	17,92,163	15,70,487
II) Liabilities		
i) Non-current liabilities		
a) Financial liabilities		
i) Borrowings	2,36,420	2,89,485
ii) Lease Liabilities	705	-
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,860	769
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,996	5,986
iv) Other financial liabilities		
i) Capital creditors		
a) Total outstanding dues of micro enterprises and small enterprises	1,742	960
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,871	3,071
ii) Other financial liabilities	44,851	34,758
b) Provisions	455	250
c) Deferred tax liabilities (Net)	134	2,677
d) Other non-current liabilities	13,390	15,030
	3,08,424	3,52,986
ii) Current liabilities		
a) Financial liabilities		
i) Borrowings	45,203	40,555
ii) Lease Liabilities	212	-
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	3,956	1,302
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	45,246	64,287
iv) Other financial liabilities		
i) Capital creditors		
a) Total outstanding dues of micro enterprises and small enterprises	613	389
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,361	942
ii) Other financial liabilities	43,008	48,883
b) Other current liabilities	2,85,191	1,90,325
c) Provisions	2,493	527
d) Current tax liabilities (net)	3,978	3,524
	4,32,261	3,50,734
TOTAL LIABILITIES (i+ii)	7,40,685	7,03,720
TOTAL EQUITY AND LIABILITIES (I+II)	25,32,848	22,74,207

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For and on behalf of the Board

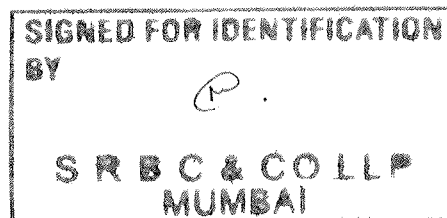

Vilas Oberoi
Chairman & Managing Director

Mumbai, May 08, 2026

(Rs. in Lakh)

Particulars	Year ended	
	31/03/2026	31/03/2025
	Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax as per Statement of Profit and Loss	3,27,561	2,94,489
Adjustments for		
Depreciation and amortisation expense	13,083	8,846
Interest income (including fair value change in financial instruments)	(16,806)	(10,942)
Interest expenses (including fair value change in financial instruments)	24,063	26,523
Profit on sale of investments in mutual funds (net)	(10,406)	(7,651)
(Gain)/loss on impairment/sale of investment in joint venture	94	-
(Gain)/loss from foreign exchange fluctuation (net)	87	5
Loss on sale/discarding of property, plant and equipments (net)	55	-
Share of profit of joint ventures	(1,677)	(763)
Sundry balances written off/(back)	(20)	-
Operating cash profit before working capital changes	3,36,034	3,10,507
Movement for working capital		
Increase/(decrease) in trade payables	(15,354)	15,383
Increase/(decrease) in other liabilities	1,01,517	27,491
Increase/(decrease) in financial liabilities	(1,461)	8,390
Increase/(decrease) in provisions	2,199	(4,389)
(Increase)/decrease in other assets	(1,19,275)	(61,730)
(Increase)/decrease in financial assets	4,645	520
(Increase)/decrease in trade receivables	(21,138)	8,460
(Increase)/decrease in inventories	(69,935)	(23,346)
Cash generated/(used) from operations	2,17,232	2,81,286
Direct taxes (paid)/refund (net)	(79,247)	(65,029)
Net cash inflow/(outflow) from operating activities (A)	1,37,985	2,16,257
CASH FLOW FROM INVESTING ACTIVITIES:		
(Acquisition)/(adjustments) of property, plant and equipments, investment properties, intangible assets/addition to capital work in progress (net)	(63,659)	(69,231)
Proceeds from sale of property, plant and equipment, investment properties, intangible assets	311	181
Interest received	9,409	25,645
Decrease/(increase) in loans and advances to/for joint ventures (net)	(1,848)	(11,260)
(Acquisition)/Proceeds on sale of investment in joint ventures and other (net of taxes)	(15)	6,016
Investment in Preference shares	-	(13,900)
Redemption of investment in Preference shares	-	1,450
Proceeds from sale of investments in mutual fund	5,02,715	4,25,567
Purchase of mutual fund investments	(4,11,910)	(5,77,340)
Purchase of Mutual Fund Investments	(81,310)	(26,354)
Net cash inflow/(outflow) from investing activities (B)	(46,307)	(2,39,226)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issue of debentures	-	1,50,000
Repayment of debentures	(37,700)	(35,400)
Proceeds from short term secured borrowings	44,285	43,470
Repayment of short term secured borrowings	(35,204)	(43,261)
Proceeds from long term secured borrowings	4,000	28,289
Repayment of long term secured borrowings	(23,410)	(63,513)
Interest paid (gross)	(23,760)	(23,185)
Dividend paid	(29,088)	(36,360)
Net cash inflow/(outflow) from financing activities (C)	(1,00,877)	20,040
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(9,199)	(2,929)
Add: cash and cash equivalents at the beginning of the year	26,767	29,696
Cash and cash equivalents at the end of the period	17,568	26,767

Mumbai, May 08, 2026



For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Oberoi Realty Limited

Report on the audit of the Standalone Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Oberoi Realty Limited (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 and 52 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 Statement:

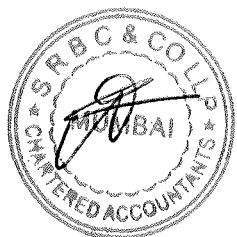
- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. 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 and 52 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 Statement, the Board of Directors are 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 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 are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the 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 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 financial statements 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 Board of Directors.
- 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 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 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



SRBC & CO LLP

Chartered Accountants

Page 3 of 3

Oberoi Realty Limited

Other Matter

The Statement includes the 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 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 SRBC & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003



per Anil Jobanputra

Partner

Membership No.: 110759

UDIN: 26110759SCZHAZ3190

Place: Mumbai

Date: May 08, 2026



(Rs. in Lakh, except per share data)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2026	31/12/2025 [#]	31/03/2025 [#]	31/03/2026	31/03/2025 [#]
		Audited (Refer note 2)	Unaudited	(Refer note 2)	Audited	Audited
1	Income					
	a. Revenue from operations	1,41,478	1,18,017	91,176	4,91,555	4,37,198
	b. Other income	6,957	6,763	6,232	28,703	18,609
	Total income (a+b)	1,48,435	1,24,780	97,408	5,20,258	4,55,807
2	Expenses					
	a. Land, development rights, construction and other costs	65,763	91,665	38,246	2,54,594	1,59,280
	b. Change in inventories	(11,468)	(46,647)	(4,601)	(62,360)	(4,279)
	c. Employee benefits expense	3,108	2,902	2,252	11,931	10,215
	d. Finance cost	2,442	6,519	7,828	23,211	26,091
	e. Depreciation and amortisation	2,522	2,467	2,266	9,907	8,668
	f. Other expenses	8,656	4,684	10,078	22,404	22,219
	Total expenses (a+b+c+d+e+f)	71,023	61,590	56,069	2,59,687	2,22,194
3	Profit before exceptional items and tax (1-2)	77,412	63,190	41,339	2,60,571	2,33,613
4	Exceptional item (refer note no.5)	-	1,901	-	1,901	-
5	Profit before tax (3-4)	77,412	61,289	41,339	2,58,670	2,33,613
6	Tax expense					
	a. Current tax	27,255	14,520	12,262	66,509	54,667
	b. Deferred tax	(6,812)	(413)	(1,830)	(4,676)	2,073
7	Net profit for the period (5-6)	56,969	47,182	30,907	1,96,837	1,76,873
8	Other comprehensive income					
	a. Items that will not be reclassified to profit or loss	160	(11)	(42)	32	(154)
	b. Income tax relating to items that will not be reclassified to profit or loss	(40)	3	11	(8)	39
9	Total comprehensive income for the period (7+8)	57,089	47,174	30,876	1,96,861	1,76,758
10	Paid-up equity share capital (Face value of Rs.10 each)	36,360	36,360	36,360	36,360	36,360
11	Paid up debt capital	2,81,623	2,88,156	3,29,829	2,81,623	3,29,829
12	Other equity				15,72,946	14,05,175
13	Net worth	16,09,306	15,59,495	14,41,535	16,09,306	14,41,535
14	Capital redemption reserve	5,710	5,710	5,710	5,710	5,710
15	Earnings per share (EPS)* (Face value of Rs.10 each)					
	a) Basic and Diluted EPS without considering exceptional items	15.67	13.37	8.50	54.53	48.64
	b) Basic and Diluted EPS	15.67	12.98	8.50	54.14	48.64
16	Debt equity ratio	0.17	0.18	0.23	0.17	0.23
17	Debt service coverage ratio	1.71	2.69	1.30	2.38	2.15
18	Interest service coverage ratio	12.26	9.63	5.87	9.82	9.51
19	Current ratio	4.33	4.68	5.18	4.33	5.18
20	Long term debt to working capital ratio	0.20	0.21	0.26	0.20	0.26
21	Bad debts to Account receivable ratio	-	-	-	-	-
22	Current liability ratio	0.57	0.53	0.46	0.57	0.47
23	Total debts to total assets ratio	0.12	0.13	0.16	0.12	0.16
24	Debtors turnover [^] (days)	13	12	5	14	6
25	Inventory turnover [^] (days)	1,621	1,939	2,420	1,809	2,167
26	Operating margin (%)	53.30%	53.82%	49.58%	53.52%	57.13%
27	Net profit margin (%)	38.38%	37.81%	31.73%	37.83%	38.80%

* Not annualised, except year end Basic and Diluted EPS

Restated pursuant to merger. Refer note no.6

^ Ratios for the quarter have been annualised.

Notes:

- The Audited Standalone Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 08, 2026. The Statutory Auditors have expressed an unmodified audit opinion. The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year.
- The nature of the accounting of the real estate business of the Company is such that the result of the quarter/year may not be strictly comparable to earlier quarter/year.
- At the Board Meeting held on May 08, 2026 the Board of Directors of the Company declared 4th interim dividend of Rs.2 per equity share (20% of face value of equity share) for the financial year 2025-2026.
- The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from 21st November 2025. the Company had carried out actuarial valuation on an on 31st December 2025 considering uniform definition of "wages" as per the Codes on Wages and recorded additional obligation of Rs. 1.901 lakhs, which is disclosed as an exceptional item.
- The scheme of amalgamation of Nirmal Lifestyle Realty Private Limited ("the Transferor Company") (a wholly owned subsidiary company of the Company) with the Company ("Scheme") has been approved by the Hon'ble National Company Law Tribunal, Mumbai vide its order dated April 06, 2026 ("Order"). The appointed date for the Scheme is November 7, 2024 and is treated as an adjusting event. Since the said transaction is a common control transaction, it has been accounted using the pooling of interest method as per Ind AS 103 and the comparative information included in these Standalone financial results has been adjusted to give effect of the merger of Transferor Company with effect from November 7, 2024.

This has resulted in restatement of financial results for the quarter ended December 31, 2025, March 31, 2025 and year ended March 31, 2025. The changes in major heads are as below:

Particulars	Year Ended	
	31/03/2025	31/03/2025
	Restated for merger	Reported
Inventories	9,21,447	8,92,716
Loans	1,42,221	1,71,451

Particulars	Quarter ended				Year Ended	
	31/12/2025		31/03/2025		31/03/2025	
	Restated for merger	Reported	Restated for merger	Reported	Restated for merger	Reported
Revenue from operations	1,18,017	1,18,017	91,176	91,176	4,37,198	4,37,198
Land, development rights, construction and other costs	91,665	89,929	38,246	38,126	1,59,280	1,30,548
Change in inventories	(46,647)	(44,911)	(4,601)	(4,481)	(4,279)	24,453

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7 Statement relating to the utilization of proceeds from the issue of non-convertible debentures as on March 31, 2026:

A. Statement of utilization of issue proceeds:

(Rs. in Lakh)

Name of the Issuer	ISIN	Tenure (in years)	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Rs. in Lakh)	Funds utilized (Rs. in Lakh)	Any deviation (Yes/ No)	If 9 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10	11
Oberoi Realty Limited	INE093107066	2	Private Placement	Senior, rated, listed, secured, redeemable, non-convertible debentures	October 24, 2024	40,000	1,50,000	No	N.A.	N.A.
	INE093107074	3				50,000				
	INE093107082	4				60,000				
Total						1,50,000	1,50,000			

B. Statement of deviation/ variation in use of Issue proceeds: Nil, as no deviation/ variation.

(Rs. in Lakh)

Particulars	Remarks
Name of listed entity	Oberoi Realty Limited
Mode of fund raising	Private Placement
Type of instrument	Non-convertible securities
Date of raising funds	October 24, 2024
Amount raised (Rs. in Lakh)	1,50,000
Report filed for quarter ended	March 31, 2026
Is there a deviation/ variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No
If yes, details of the approval so required?	N.A.
Date of approval	N.A.
Explanation for the deviation/ variation	N.A.
Comments of the audit committee after review	N.A.
Comments of the auditors, if any	N.A.

C. Objects for which funds have been raised and where there has been a deviation/ variation, in the following table: There is no deviation/ variation from the Objects of the Issue.

(Rs. in Lakh)

Original object	Modified object, if any	Original allocation (Rs. in Lakh)	Modified allocation, if any	Funds utilised (Rs. in Lakh)	Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
Cost of construction/development of residential projects and/or capital assets including hotels, mall, etc. and/or working capital requirements of the Issuer or its group companies	N.A.	1,50,000	N.A.	33,431	N.A.	-
Repayment of existing debt obligations of the Issuer or its group companies in part or in full				-		
Real Estate development				-		
Deposits/advances/consideration paid for development agreement/ land purchase				63,378		
Payment of Premiums				23,513		
General Corporate purposes				29,152		
Costs incurred in relation to the issuance of the Debentures				526		
				1,50,000		

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- 8 The senior, rated, listed, secured, redeemable, non-convertible debentures issued by the Company are secured by (i) exclusive mortgage of the unsold identified residential units in projects developed by the Company, and (ii) exclusive charge on Receivables from certain identified residential units from the said projects, and the bank accounts into which such Receivables are deposited. The security cover of at least 1.5 times in respect of the said debentures has been maintained as on March 31, 2026 as per the terms of offer document and the Debenture Trust Deed.
- 9 During the quarter ended March 31, 2026, the Company, in exercise of the option available to it under the terms of the Issue, had redeemed an amount of Rs.13,200 lakh from Series 1 NCDs (ISIN: INE093107066) by way of face value reduction.
- 10 Formulae for computation of ratios are as follows:
- a) Debt Equity Ratio = Debt/Equity (Debt = Non current borrowings + Current borrowings including current maturities of long term debt)
 - b) Debt Service Coverage Ratio = Earnings before interest and tax less interest income/(Interest Expense + Principal Repayments made during the period) (Interest expense includes interest capitalised to projects)
 - c) Interest Service Coverage Ratio = Earnings before interest and tax less interest income/Interest Expense
 - d) Current Ratio = Current Assets/Current Liabilities
 - e) Long term debt to working capital = Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)/Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)
 - f) Bad debts to Account receivable ratio = Bad Debts/Average Trade Receivables
 - g) Current liability ratio = Total Current Liabilities/Total Liabilities
 - h) Total debts to total assets = Total Debt/Total Assets
 - i) Debtors turnover = Average Trade Receivables/Total revenue from operations (For revenue from projects for sale, the billing during the period is considered).
 - j) Inventory turnover = Average Inventories/Cost of Goods Sold
 - k) Operating margin (%) = (Earnings before interest, tax and depreciation and amortisation - Other Income)/ Revenue from operations
 - l) Net profit margin (%) = Net profit for the period/Total income

11 Audited Standalone Segment wise Revenue, Results, Assets and Liabilities for quarter and year ended March 31, 2026:

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025 [#]	31/03/2025 [#]	31/03/2026	31/03/2025 [#]
	Audited (Refer note 2)	Unaudited	Audited (Refer note 2)	Audited	Audited
Segment Revenue					
(a) Real estate	1,35,977	1,12,446	85,845	4,71,757	4,17,923
(b) Hospitality	5,501	5,571	5,331	19,798	19,275
Total Segment Revenue	1,41,478	1,18,017	91,176	4,91,555	4,37,198
Less: Inter segment revenue	-	-	-	-	-
Net income from operations	1,41,478	1,18,017	91,176	4,91,555	4,37,198
Segment Expenses					
(a) Real estate					
Land, development rights, construction and other costs	64,326	89,827	36,722	2,48,683	1,53,104
Change in inventories	(11,462)	(46,596)	(4,566)	(62,322)	(4,283)
Other expenses	4,127	4,290	5,449	17,720	17,271
(b) Hospitality					
Food, beverages & Hotel Expenses	1,438	1,838	1,524	5,912	6,176
Change in inventories	(7)	(50)	(35)	(39)	4
Other expenses	2,485	1,527	1,576	6,961	5,671
Total Segment Expenses	60,907	50,836	40,670	2,16,915	1,77,943
Segment Results					
(Profit before unallocable income, interest and finance charges and tax)					
(a) Real estate	78,988	64,924	48,240	2,67,676	2,51,831
(b) Hospitality	1,582	2,258	2,265	6,963	7,424
Total Segment Results	80,570	67,182	50,505	2,74,639	2,59,255
Add/(Less):					
i) Interest and finance charges	(2,442)	(6,519)	(7,828)	(23,211)	(26,091)
ii) Unallocable income net of Unallocable Expenditure	(716)	2,527	(1,338)	9,143	449
Profit before exceptional items and tax	77,412	63,190	41,339	2,60,571	2,33,613
Segment Assets					
(a) Real estate	19,20,137	18,46,714	16,41,098	19,20,137	16,41,098
(b) Hospitality	1,52,998	1,49,701	1,40,010	1,52,998	1,40,010
Total segment assets	20,73,135	19,96,415	17,81,108	20,73,135	17,81,108
Add: Unallocated assets (1)	2,20,377	2,29,530	2,99,111	2,20,377	2,99,111
Total Assets	22,93,512	22,25,945	20,80,219	22,93,512	20,80,219
Segment Liabilities					
(a) Real estate	6,63,911	6,51,927	6,24,869	6,63,911	6,24,869
(b) Hospitality	7,094	6,372	7,188	7,094	7,188
Total segment liability	6,71,005	6,58,299	6,32,057	6,71,005	6,32,057
Add: Unallocated liabilities (2)	13,201	8,155	6,627	13,201	6,627
Total Liabilities	6,84,206	6,66,454	6,38,684	6,84,206	6,38,684

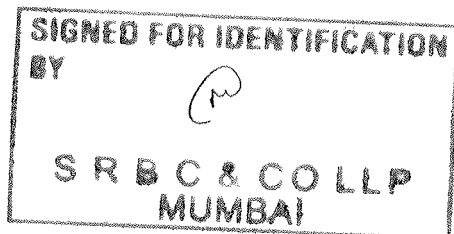
(1) Unallocated assets primarily comprise of corporate investments, tax, deferred tax assets and certain property, plant and equipment.

(2) Unallocated liabilities primarily includes tax and deferred tax liabilities.

Restated pursuant to merger. Refer note no.6

For and on behalf of the Board

Mumbai, May 08, 2026




Vikas Oberoi
Chairman & Managing Director

Registered Office : Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Goregaon (E), Mumbai – 400 063, India
CIN: L45200MH1998PLC114818, E-mail ID: corporate@oberoi Realty.com, Website: www.oberoi Realty.com,
Tel: +9122 6677 3333, Fax: +91 22 6677 3334

Audited Standalone Statement of Assets and Liabilities as at March 31, 2026

Particulars	(Rs. in Lakh)	
	As at 31/03/2026 Audited	As at 31/03/2025 [#] Audited
ASSETS		
I) Non-current assets		
a) Property, plant and equipment	23,669	24,220
b) Capital work in progress	1,27,330	1,20,116
c) Investment properties	3,00,049	2,97,888
d) Other intangible assets	1,994	107
e) Right-of-use assets	898	-
f) Financial assets		
i) Investments	53,682	53,248
ii) Other financial assets	3,685	1,200
f) Deferred tax assets (net)	2,635	-
g) Other non-current assets	80,121	57,230
	5,94,063	5,54,009
II) Current assets		
a) Inventories	9,83,808	9,21,447
b) Financial assets		
i) Investments	1,14,388	1,96,077
ii) Trade receivables	29,971	10,221
iii) Cash and cash equivalents	15,130	23,576
iv) Bank balances other than (iii) above	1,30,181	62,894
v) Loans	1,76,281	1,42,221
vi) Other financial assets	1,306	5,738
c) Current tax assets (net)	803	865
d) Other current assets	2,47,581	1,63,171
	16,99,449	15,26,210
TOTAL ASSETS (I+II)	22,93,512	20,80,219
EQUITY AND LIABILITIES		
I) Equity		
a) Equity share capital	36,360	36,360
b) Other equity	15,72,946	14,05,175
	16,09,306	14,41,535
II) Liabilities		
i) Non-current liabilities		
a) Financial liabilities		
i) Borrowings	2,36,420	2,89,485
ii) Lease Liabilities	705	-
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,101	440
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,359	3,373
iv) Other financial liabilities		
i) Capital Creditors		
a) Total outstanding dues of micro enterprises and small enterprises	455	170
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,001	1,978
ii) Other financial liabilities	34,995	30,139
b) Provisions	379	212
c) Deferred tax liabilities (net)	-	2,033
d) Other non-current liabilities	11,401	13,315
	2,91,816	3,41,145
ii) Current liabilities		
a) Financial liabilities		
i) Borrowings	45,203	40,344
ii) Lease Liabilities	212	-
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	3,236	1,165
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	33,883	51,779
iv) Other financial liabilities		
i) Capital Creditors		
a) Total outstanding dues of micro enterprises and small enterprises	223	113
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,027	727
ii) Other financial liabilities	35,267	35,850
b) Other current liabilities	2,66,641	1,66,043
c) Provisions	2,054	407
d) Current tax liabilities (net)	3,644	1,111
	3,92,390	2,97,539
TOTAL LIABILITIES (i+ii)	6,84,206	6,38,684
TOTAL EQUITY AND LIABILITIES (I+II)	22,93,512	20,80,219

Restated pursuant to merger. Refer Note 15

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI

For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

Registered Office : Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Goregaon (E),
Mumbai – 400 063, India

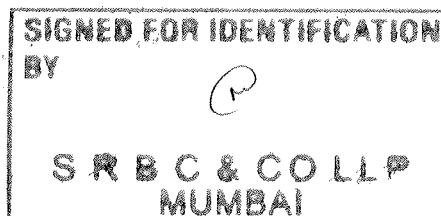
CIN: L45200MH1998PLC114818, E-mail ID: corporate@oberoirealty.com, Website: www.oberoirealty.com,
Tel: +9122 6677 3333, Fax: +91 22 6677 3334

Audited Standalone Cash Flow Statement for the Year Ended March 31, 2026

(Rs. in Lakh)

Particulars	Year ended	
	31/03/2026	31/03/2025 [#]
	Audited	Audited
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax as per Statement of Profit and Loss	2,58,670	2,33,613
Adjustments for		
Depreciation and amortisation expense	9,907	8,668
Interest income (including fair value change in financial instruments)	(16,763)	(11,555)
Interest expenses (including fair value change in financial instruments)	23,211	26,091
Profit on sale of investments in mutual funds (net)	(9,634)	(6,862)
(Gain)/loss from foreign exchange fluctuation (net)	87	49
(Gain)/loss on impairment/sale of investment in joint venture/subsidiary	300	1,150
(Gain)/loss on sale/discarding of property, plant and equipment (net)	55	-
Sundry balances written off/(back)	(20)	66
Operating cash profit before working capital changes	2,65,813	2,51,220
Movement for working capital		
Increase/(decrease) in trade payables	(17,211)	9,162
Increase/(decrease) in other liabilities	1,04,618	37,675
Increase/(decrease) in financial liabilities	(1,374)	2,296
Increase/(decrease) in provisions	1,846	(4,409)
(Increase)/decrease in other assets	(79,936)	(49,203)
(Increase)/decrease in financial assets	4,432	112
(Increase)/decrease in trade receivables	(19,750)	1,625
(Increase)/decrease in inventories	(58,623)	(8,693)
Cash generated/(used) from operations	1,99,815	2,39,785
Direct taxes (paid)/refund (net)	(64,529)	(55,984)
Net cash inflow/(outflow) from operating activities (A)	1,35,286	1,83,801
CASH FLOW FROM INVESTING ACTIVITIES:		
(Acquisition)/(adjustments) of property, plant and equipments, investment properties, intangible assets/addition to capital work in progress (net)	(47,190)	(25,198)
Proceeds from sale of property, plant and equipment, investment properties, intangible assets	311	181
Interest received	7,626	24,838
(Acquisition)/sale of investments in joint ventures (net)	-	5,381
Investment in Preference shares	-	(13,900)
Redemption of investment in Preference shares	-	1,450
Decrease/(increase) in loans and advances to/for subsidiaries/joint ventures (net)	(25,669)	(26,571)
(Acquisition)/Proceeds on sale of investment in joint ventures and subsidiary (net of taxes)	1	-
Proceeds from sale of investments in mutual fund	4,85,111	3,99,558
Purchase of Mutual Fund Investments	(3,93,789)	(5,55,138)
(Increase)/decrease in other financial assets	(69,774)	(25,201)
Net cash inflow/(outflow) from investing activities (B)	(43,373)	(2,14,600)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issue of debentures	-	1,50,000
Repayment of debentures	(37,700)	(35,400)
Proceeds from short term secured borrowings	32,765	-
Repayment of short term secured borrowings	(23,393)	-
Proceeds from long term secured borrowings	4,000	28,289
Repayment of long term secured borrowings	(23,410)	(51,586)
Repayment of short term unsecured borrowings	-	(2,450)
Interest paid (gross)	(23,533)	(22,594)
Dividend paid	(29,088)	(36,360)
Net cash inflow/(outflow) from financing activities (C)	(1,00,359)	29,899
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(8,446)	(900)
Add: cash and cash equivalents at the beginning of the year	23,576	24,476
Cash and cash equivalents at the end of the period	15,130	23,576

Restated pursuant to merger. Refer note no.6



For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

Mumbai, May 08, 2026