ESAAR
INDIA LIMITED
Since 1951

August 14, 2026

To,
Department of Corporate Services,
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai- 400 001

BSE Scrip Code: 531502

Name of the Company: Esaar (India) Ltd

Sub: Outcome of Board Meeting held on Friday, August 14, 2026.

Dear Sir / Madam,

Pursuant to Regulation 33 and Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other regulations, if applicable, we hereby inform the Exchanges that the Board of Directors ("Board") of the Company at its meeting held on Friday, August 14, 2026 has, inter alia, noted/approved the following items:

1. Un-audited Financial Results together with Limited Review Report of the Statutory Auditors for the quarter ended June 30, 2026.

   Also, in accordance with Regulation 47(1) (b) of the Listing Regulations, the Company would be publishing the Unaudited Financial Results for the quarter ended June 30, 2026 in the newspapers.

The Board Meeting commenced at 11:00 A.M. and concluded at 12:30 P.M.

We request you to take the same on your records and acknowledge the same.

Thanking You,

For **Esaar (India) Ltd**

Bipin Dinesh Varma
Digitally signed by Bipin Dinesh Varma
Date: 2026.08.14 12:56:52 +05'30'

Bipin D Varma
Whole-Time Director
DIN: 05353685

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Esaar (India) Limited,
Mumbai.

1) We have reviewed the accompanying Statement of Unaudited Standalone Financial Result of **Esaar (India) Limited** (''the Company'') for the quarter ended 30th June, 2026 ("the Statement"), being submitted by Company to the Stock Exchange viz. The National Stock Exchange of India Limited ("NSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").

2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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

4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of these matters.

For and on behalf of
B. L. Dasharda & Associates
Chartered Accountants
F.R. No.: 112615W

CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 14th August, 2026

UDIN No: 26112489UKKADG2931

SR No	PARTICULARS	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
	INCOME				
I	Revenue from operations (Net)	628.67	2,146.48	195.51	4,070.88
II	Other Income	161.01	1,336.35	11.89	107.73
III	**Total Income (I+II)**	**789.68**	**3,482.83**	**207.40**	**4,178.61**
IV	**EXPENSES**				
	(a) Cost of materials Consumed	-	-	-	-
	(b) Changes in Inventory of Shares and Securities	-	-	-	-
	(c) Finance Cost	313.15	(140.61)	337.90	972.21
	(d) Employee benefits expense	8.75	9.68	11.65	34.21
	(e) Depreciation & amortisation expenses	5.01	5.02	5.02	20.07
	(f) Impairment of financial Instruments	198.62	1,078.28	1,515.68	1,070.44
	(g) Other expenses	88.35	371.11	48.69	520.33
	TOTAL EXPENSES (a to h)	**613.87**	**1,323.48**	**1,918.94**	**2,617.26**
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III - IV)**	**175.81**	**2,159.35**	**(1,711.53)**	**1,561.35**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) before extraordinary items and tax (V+ VI)**	**175.81**	**2,159.35**	**(1,711.53)**	**1,561.35**
VIII	Extraordinary items	-	-	-	-
IX	**Profit/(Loss) before tax (VII -VIII)**	**175.81**	**2,159.35**	**(1,711.53)**	**1,561.35**
X	Tax Expenses				
(i)	Current tax	50.84	(548.43)	-	556.17
(ii)	Earlier Year	-	-	-	-
(iii)	Deferred tax	(40.28)	206.59	-	(108.51)
XI	**Profit/(Loss) for the period (IX- X)**	**165.25**	**2,501.19**	**(1,711.53)**	**1,113.69**
XII	Other Comprehensive Income /(Loss) (net of tax)				
	Items that will not be re-classified to profit or loss	**(64.18)**	**(3,235.08)**	**455.52**	**501.96**
XIII	**Total Comprehensive Income/(Loss) for the period (XI +XII)**	**101.06**	**(733.89)**	**(1,256.02)**	**1,615.65**
XIV	Paid Up Equity Share Capital	2,044.25	2,044.25	2,044.25	2,044.25
XV	Reserves excluding revaluation reserves		-	-	1,911.31
	(as shown in the Audited Balance Sheet of previous year)				
XVI	Earnings per share (Face Value of ` 10/- each)				
(i)	Basic	**0.81**	**12.24**	**(8.37)**	**5.45**
(ii)	Diluted	**0.81**	**12.24**	**(8.37)**	**5.45**

Notes:

1. The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.
2. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 14th August,2026
3. In accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015, the above Unaudited Standalone Financial Results of the Company are posted on Company's website (www.esaar.in) and on the website of BSE Limited (www.bseindia.com), where the Company's shares are listed.
4. The Revenue from operations comprises Trading in Shares & NBFC activities related Income.
5. The figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.
6. The Reserve Bank of India has issued Scale Based Regulations (SBR): A Revised Regulatory Framework for NBFCs ("the framework") vide circular No. RBI/2021-22/112DOR.CRE.REC. No.60/03.10.001/2021-22 on October 22, 2021. The Framework categories NBFCs in Base Layer (NBFC- BL), Middle Layer (NBFC- ML), Upper Layer (NBFC- UL) and Top Layer (NBFC- TL). The company is classified under "Base Layer" pursuant to the framework.
7. Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary to make them comparable.

For and on behalf of the Board of Directors

ESAAR (INDIA) LIMITED MUMBAI

Place : Mumbai
Date : 14th August, 2026

Bipin Varma
Whole Time Director
DIN : 05353685

Dipti Yelve
Director
DIN : 07148169

ESAAR
INDIA LIMITED
Since 1951

August 14, 2026

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001.

Scrip Code: 531502

Dear Sir/ Madam,

Subject: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I, hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s. B.L Dasharda & Associates, Chartered Accountants (FRN: 112615W)), have issued Limited Review Report on Financial Results of the Company for the quarter ended June 30, 2026, with unmodified opinion.

We request you to take the same on your records

Thanking You.

Yours Faithfully,
For **Esaar (India) Ltd**

Bipin Dinesh Varma
Digitally signed by Bipin Dinesh Varma
Date: 2026.08.14 12:57:30 +05'30'

Bipin D Varma
Whole-Time Director
DIN: 05353685