August 03, 2026

To,

National Stock Exchange of India Limited
Exchange Plaza,
Plot no. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

BSE Limited
Listing Operation Department,
20th Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai – 400 001

Symbol: KALPATARU

Scrip Code: 544423

Dear Sir/ Madam,

Subject: Outcome of Board Meeting

Reference: Intimation pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Further to our intimation dated July 27, 2026 and pursuant to Regulations 30, 33 and other applicable Regulations of SEBI Listing Regulations, we wish to inform that the Board of Directors **("the Board")** of Kalpataru Limited (**"the Company"**) at its meeting held today, viz. Monday, August 03, 2026, has *inter-alia* approved the Unaudited Standalone and Consolidated Financial Results for the first quarter ended June 30, 2026.

Pursuant to Regulation 33 of the SEBI Listing Regulations, we enclose the following documents:

i. Unaudited Standalone and Consolidated Financial Results for the first quarter ended June 30, 2026;

ii. Draft Limited Review Report of the Statutory Auditors of the Company, viz KKC & Associates LLP, on the Financial Results for the first quarter ended June 30, 2026.

The meeting of the Board commenced at 02:30 p.m. (IST) and concluded at 03:50 p.m. (IST).

This intimation is also being uploaded on the Company's website at Kalpataru | Investor Corner.

We request you to take the above information on record.

Thanking You,
Yours faithfully,

For Kalpataru Limited

Gajendra Mewara
Digitally signed by Gajendra Mewara
Date: 2026.08.03 18:28:33 +05'30'

Gajendra Mewara
Company Secretary & Compliance Officer

Enclosed: as above

KALPATARU LIMITED
CIN No.: L45200MH1988PLC050144
91, Kalpataru Synergy, Opposite Grand Hyatt, Santacruz (E), Mumbai 400 055, India
Tel +91 22 3064 5000 ■ www.kalpataru.com ■ Investor.cs@kalpataru.com

Independent Auditor's Review Report on unaudited standalone financial results for the quarter ended 30 June 2026 of Kalpataru Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Kalpataru Limited

Introduction

1. We have reviewed the accompanying statement of unaudited standalone financial results of Kalpataru Limited ('the Company') for the quarter ended 30 June 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.

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

Scope of Review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ('SRE') 2410 - 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India ('the ICAI'). 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 is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

kkc & associates llp
Chartered Accountants
OT

Other Matter

5. We did not review the interim financial results pertaining to the Company's share in loss in 1 partnership firm aggregating to Rs 2 lakhs for the quarter ended 30 June 2026. The interim financial results pertaining to this entity has been reviewed by other auditors and their report, vide which they have issued an unmodified conclusion, has been furnished to us by the Management, and the Company's share in the loss of said entity has been included in the accompanying standalone financial results solely based on the report of such other auditors.

6. We did not review the interim financial information pertaining to the Company's share in loss of LLP and Partnership Firm aggregating to Rs. 96 lakhs in 6 LLPs and Rs. 2 Lakhs in 2 Partnership firm for the quarter ended 30 June 2026. These financial information are certified by the management. According to the information and explanation given to us by the Management, these financial information are not material to the Company.

7. Attention is drawn to the fact that the figures for the quarter ended 31 March 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

   Our conclusion is not modified in respect of these matters.

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/W100621

Bharat Jain
Partner
ICAI Membership No: 100583
UDIN: 26100583VPKYOA2359

Place: Mumbai
Date: 03 August 2026

Kalpataru Limited
(CIN No. L45200MH1988PLC050144)
Registered Office: 91, Kalpataru Synergy, Opp. Grand Hyatt, Santacruz (E), Mumbai, India 400 055.
Email: investor.cs@kalpataru.com
Website: www.kalpataru.com

KALPA-TARU

Statement of unaudited Standalone Financial Results for the Quarter ended 30 June 2026

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Year Ended
		30-06-26	31-03-26	30-06-25	31-03-26
		Unaudited	Audited (Refer Note 3)	Unaudited	Audited
1	**Income**				
	Revenue from Operations	4,685	5,807	4,743	20,980
	Other Income	3,927	3,744	3,929	16,241
	Total Income	**8,612**	**9,551**	**8,672**	**37,221**
2	**Expenses**				
	Cost of sales and other operational expenses	538	1,976	522	3,127
	Employee Benefits expense	1,829	1,559	1,073	7,366
	Finance Costs	3,726	3,594	5,794	18,449
	Depreciation and Amortisation expenses	331	469	506	2,081
	Other expenses	2,096	1,920	2,333	8,840
	Total Expenses	**8,520**	**9,518**	**10,228**	**39,863**
3	**Profit / (loss) before exceptional item and tax (1-2)**	**92**	**33**	**(1,556)**	**(2,642)**
4	Less: Exceptional items (Refer Note 5)	-	-	-	174
5	**Profit / (loss) before tax (3-4)**	**92**	**33**	**(1,556)**	**(2,816)**
6	Tax expenses (net)				
	Current Tax	311	-	-	-
	Earlier year Tax	-	80	-	80
	Deferred Tax	(144)	72	(378)	(1,273)
7	**Profit / (loss) for the Period/Year (5-6)**	**(75)**	**(119)**	**(1,178)**	**(1,623)**
8	**Other Comprehensive Income**				
	Items that will not be reclassified to Profit and Loss				
	Remeasurements of Defined Benefits Plan	(137)	4	8	(259)
	Tax on above	48	(1)	(3)	91
	Other Comprehensive Income / (expenses) net of tax	**(89)**	**3**	**5**	**(168)**
9	**Total Comprehensive Income (Loss) for the Period/Year after tax**	**(164)**	**(116)**	**(1,173)**	**(1,791)**
10	Paid up equity share capital (Face value of Rs.10 each)	20,591	20,591	20,591	20,591
11	Other Equity (excluding Revaluation Reserve)				3,89,747
12	**Earnings Per Share (EPS)***				
	(a) Basic EPS (in Rs.)	(0.04)	(0.06)	(0.70)	(0.82)
	(b) Diluted EPS (in Rs.)	(0.04)	(0.06)	(0.70)	(0.82)

* not annualised except for year ended 31 March 2026

KKC & Associates LLP Chartered Accountants

Kalpataru Limited

Kalpataru Limited

Notes to the Standalone Financial Results for the Quarter ended 30 June 2026 :

1 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ('the Act'). read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India, as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and are in accordance with the recognition and measurement principles laid down in Indian Accounting Standards.

2 These financial results of the Company for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03 August 2026. The auditor has performed limited review of the financial results for the quarter ended 30 June 2026.

3 The financial information for the quarter ended 31 March 2026 are the balancing figures between the audited financial statement for year ended 31 March 2026 and limited reviewed financial information in respect of nine months ended 31 December 2025 .

4 The Utilisation of net IPO proceeds is summarized below :- (Rs. in Lakhs)

Particulars	Proceeds	Utilization As on 30 June 2026	Balance /Unutilized
in part, of certain borrowings of:			
a) Kalpataru Limited (The Company)	33,326	33,326	-
b) Subsidiary	85,924	85,924	-
General corporate purpose*	32,475	32,467	8
Issue Expenses$	7,275	7,169	106
Total	**1,59,000**	**1,58,886**	**114**

* The Company has passed a Board Resolution in its meeting held on 15 April 2026 approving that whenever required, amount upto Rs. 100 lakhs will be reallocated from the IPO Issue expenses to General Corporate Purposes.

$ Inclusive of taxes

5 On 21 November 2025, the Government of India notified the provisions of the Labour Codes, which consolidate twenty nine existing labour laws into a unified framework governing employee benefit during and after employment. Among other changes, the Codes introduce a uniform definition of wages and revise certain employee entitlements. The Company has evaluated and disclosed the incremental impact of these changes based on the position presently ascertainable, in line with the guidance issued by the Institute of Chartered Accountants of India. During the financial year 2025-26 the resulting incremental impact of Rs 174 Lakhs, relating to gratuity and leave encashment, has been presented as an exceptional item which primarily arises due to the revised definition of wages. The Company continues to monitor the finalisation of Central and State rules, as well as any further clarifications issued by the Government, and will incorporate any additional accounting implications as required in future periods.

6 The Company is primarily engaged in the business of real estate development, which is considered as the only reportable business segment. Further, the revenue of the Company is derived primarily from sale of residential units. Also, the Company operate within India and does not have operation in economic environments with different risks and returns. Hence, it is considered operating in a single geographical segment. Accordingly, there are no other separate reportable segments in terms of Ind AS 108 on "Operating Segment".

7 Figures have been regrouped wherever necessary, to correspond with current period classification.

For and on behalf of the Board of Directors Kalpataru Limited

kkc & associates llp Chartered Accountants

Kalpataru Limited

Parag M. Munot

Place : Mumbai
Date : 03 August 2026

Managing Director
(DIN - 00136337)

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter ended 30 June 2026 of Kalpataru Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Kalpataru Limited

Introduction

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Kalpataru Limited ('the Parent' or 'the Company') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') and its share of the loss and total comprehensive loss of its associate and joint ventures for the quarter ended 30 June 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). We have initialled the Statement for identification purpose only.

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

Scope of Review

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

   We also performed procedures in accordance with the circular Issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the result of the following entities:

Sr. No.	Name of the entity	Relationship
1	Kalpataru Limited	Holding
2	Alder Residency Private Limited	Subsidiary
3	Abacus Real Estate Private Limited	Subsidiary
4	Abhiruchi Orchards Private Limited	Subsidiary
5	Amber Enviro Farms Private Limited	Subsidiary
6	Amber Orchards Private Limited	Subsidiary

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7	Ambrosia Enviro Farms Private Limited	Subsidiary
8	Ambrosia Real Estate Private Limited	Subsidiary
9	Anant Orchards Private Limited	Subsidiary
10	Arena Orchards Private Limited	Subsidiary
11	Arimas Real Estate Private Limited	Subsidiary
12	Astrum Orchards Private Limited	Subsidiary
13	Axiom Orchards Private Limited	Subsidiary
14	Azure Tree Enviro Farms Private Limited	Subsidiary
15	Azure Tree Lands Private Limited	Subsidiary
16	Azure Tree Orchards Private Limited	Subsidiary
17	Kalpataru Land (Surat) Private Limited	Subsidiary
18	Kalpataru Land Private Limited	Subsidiary
19	Kalpataru Properties (Thane) Limited	Subsidiary
20	Kalpataru Retail Ventures Limited	Subsidiary
21	Kalpataru Gardens Limited	Subsidiary
22	Ananta Landmarks Private Limited	Subsidiary
23	Kalpataru Homes Private Limited	Subsidiary
24	Kalpataru Constructions (Poona) Private Limited	Subsidiary
25	Ardour Properties Private Limited	Subsidiary
26	Kalpataru Properties Limited	Subsidiary
27	Kalpataru Residency Private Limited	Subsidiary
28	Agile Real Estate Private Limited	Subsidiary
29	Agile Real Estate Dev Private Limited	Subsidiary
30	Ardour Developers Private Limited	Subsidiary
31	Kalpataru Hills Residency Private Limited	Subsidiary
32	Kalpataru Townships Private Limited	Subsidiary
33	Aspen Housing Private Limited	Subsidiary
34	Kalpataru Plus Sharyans	Subsidiary
35	Kalpataru Constructions (Pune)	Subsidiary
36	Klassik Vinyl Products LLP	Associate
37	Azure Tree Townships LLP	Joint Venture
38	Mehal Enterprises LLP	Joint Venture

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Other Matters

6. We did not review the interim financial results of 15 subsidiaries included in the Statement, whose interim financial results, reflect total revenues of Rs. 23,850 Lakhs (before consolidation adjustments), total net loss of Rs. 2,150 Lakhs (before consolidation adjustments) and total comprehensive loss of Rs. 2,363 Lakhs (before consolidation adjustments) for the quarter ended 30 June 2026, as considered in the Statement. These financial results have been reviewed by other auditors and their reports, vide which they have issued an unmodified conclusion on those financial results, have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
7. The Statement includes the interim financial information of 11 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 90 lakhs (before consolidation adjustments), total net loss of Rs. 141 lakhs (before consolidation adjustments) and total comprehensive loss of Rs.141 lakhs (before consolidation adjustments) for the quarter ended 30 June 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 1,872 lakhs (before consolidation adjustments) for the quarter ended 30 June 2026, as considered in the Statement, in respect of 1 associate and 2 joint ventures, based on their interim financial information which have not been reviewed by their auditors. This financial information are certified by the management. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group.
8. Attention is drawn to the fact that the figures for the quarter ended 31 March 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published unaudited year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/W100621

kkc & associates llp Chartered Accountants OT

Bharat Jain
Partner
ICAI Membership No: 100583
UDIN: 26100583EBYYFS3616

Place: Mumbai
Date: 03 August 2026

KALPA-TARU

Kalpataru Limited
(CIN No. L45200MH1988PLC050144)
Registered Office: 91, Kalpataru Synergy, Opp. Grand Hyatt, Santacruz (E), Mumbai, India 400 055
Email: investor.cs@kalpataru.com
Website: www.kalpataru.com

Statement of unaudited Consolidated Financial Results for the Quarter ended 30 June 2026

Rs. in Lakhs

Sr. no.	Particulars	Quarter ended 30 June 2026 (Unaudited)	Quarter ended 31 March 2026 (Audited) [Refer Note 3]	Quarter ended 30 June 2025 (Unaudited)	Year ended 31 March 2026 (Audited)
1	**Income**				
	Revenue from Operations	47,220	169,373	44,320	343,562
	Other Income	2,284	3,496	1,358	10,109
	Total Income	**49,504**	**172,869**	**45,678**	**353,671**
2	**Expenses**				
	Cost of sales and other operational expenses	38,934	129,791	37,445	275,213
	Employee benefits expense	6,037	4,977	4,230	22,638
	Finance Costs	2,049	1,094	3,185	7,001
	Depreciation and Amortisation Expenses	1,026	1,363	984	4,642
	Other Expenses	6,835	12,863	5,379	33,499
	Total Expenses	**54,881**	**150,088**	**51,223**	**342,993**
3	**Profit / (loss) before share of profits / (loss) in Associate and Joint Venture and exceptional items (1-2)**	**(5,377)**	**22,781**	**(5,545)**	**10,678**
4	Share of Net Profit/ (loss) in Associates and Joint Venture	1,872	(133)	(92)	(327)
5	**Profit / (loss) before exceptional item and tax (3+4)**	**(3,505)**	**22,648**	**(5,637)**	**10,351**
6	Less: Exceptional item (Refer note 6)	-	-	-	770
7	**Profit / (loss) before tax (5-6)**	**(3,505)**	**22,648**	**(5,637)**	**9,581**
8	Tax Expense	**(601)**	**3,261**	**(453)**	**1,585**
	- Current tax	617	5,225	250	8,000
	- Earlier year tax	5	22	-	22
	- Deferred tax (credit) / charge	(1,223)	(1,986)	(703)	(6,437)
9	**Profit / (loss) for the Period/ Year (7-8)**	**(2,904)**	**19,387**	**(5,184)**	**7,996**
10	**Other comprehensive (Expense) / Income**				
	Items that will not be reclassified to Profit and Loss				
	Re-measurement gain/(losses) on defined benefit plan	(715)	3	(3)	(392)
	Income tax effect on above	195	0	-	125
	Other comprehensive Income / (Expenses) net of tax	**(520)**	**3**	**(3)**	**(267)**
11	**Total comprehensive Income/ (loss) for the period / year after tax**	**(3,424)**	**19,390**	**(5,187)**	**7,729**
12	**Net Profit / (loss) attributable to**				
	-Owner's of the parent	(2,652)	20,047	(4,942)	9,371
	-Non-controlling interest	(252)	(660)	(242)	(1,375)
13	**Other comprehensive income / (loss) for the period / year attributable to**				
	-Owner's of the parent	(501)	4	(3)	(259)
	-Non-controlling interest	(19)	(1)	0	(8)
14	**Total comprehensive income / (loss) for the period / year attributable to**				
	-Owner's of the parent	(3,153)	20,051	(4,945)	9,112
	-Non-controlling interest	(271)	(661)	(242)	(1,383)
15	**Paid-up equity share capital - Face value of Rs. 10 per share**	20,591	20,591	20,591	20,591
16	**Other Equity (excluding revaluation reserve)**	-	-	-	391,056
17	**Earnings per share (EPS)* - Face value of Rs. 10 each**				
	(a) Basic EPS (in Rs.)	(1.29)	10.19	(2.92)	4.76
	(b) Diluted EPS (in Rs.)	(1.29)	10.18	(2.92)	4.76
	*not annualised except for the year ended 31 March 2026				

KKC & Associates LLP Chartered Accountants

Kalpataru Limited

Kalpataru Limited

Notes to the Consolidated unaudited Financial Results for the Quarter ended 30 June 2026

1 The above unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ('the Act'). read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and are in accordance with the recognition and measurement principles laid down in Indian Accounting Standards.

2 The above consolidated financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 03 August 2026. The auditor has performed limited review of the consolidated financial results for the quarter ended on 30 June 2026.

3 The financial information for the quarter ended 31 March 2026 are the balancing figures between the audited financial statement for year ended 31 March 2026 and limited reviewed financial information in respect of nine months ended 31 December 2025 .

4 The Subsidiary (Kalpataru Properties Limited) of the Company had issued 1,63,500, secured, rated, listed, redeemable non convertible, Debentures of face value of Rs. 1 Lakh each aggregating to Rs. 1,635 Crores on a private placement basis for the objects as stated in the Information Memorandum dated 15 May 2026. These NCDs were listed on BSE Limited on 25 May 2026.

5 **The Utilisation of net IPO proceeds is summarized below :-** **Rs. in Lakhs**

Particulars	Proceeds	Utilization As on 30 June 2026	Balance / Unutilized
Repayment/prepayment, in full or in part, of certain			
a) Kalpataru Limited (The Company)	33,326	33,326	-
b) Subsidiary	85,924	85,924	-
General corporate purpose *	32,475	32,467	8
Issue expenses $	7,275	7,169	106
Total	**159,000**	**158,886**	**114**

* The Company has passed a Board Resolution in its meeting held on 15 April 2026 approving that whenever required, amount upto Rs. 100 Lakhs will be reallocated from the IPO Issue expenses to General Corporate Purposes.
$ Inclusive of taxes

6 On 21 November 2025, the Government of India notified the provisions of the Labour Codes, which consolidate twenty nine existing labour laws into a unified framework governing employee benefits during and after employment. Among other changes, the Codes introduce a uniform definition of wages and revise certain employee entitlements. The Group has evaluated and disclosed the incremental impact of these changes based on the position presently ascertainable, in line with the guidance issued by the Institute of Chartered Accountants of India. During the financial year 2025-26, resulting incremental impact of Rs. 770 lakhs, relating to gratuity and leave encashment, has been presented as an exceptional item, which primarily arises due to the revised definition of wages. The Group continues to monitor the finalisation of Central and State rules, as well as any further clarifications issued by the Government, and will incorporate any additional accounting implications as required in future periods.

7 The Group is primarily engaged in the business of real estate development, which is considered as the only reportable business segment. Further, the revenue of the Company is derived primarily from sale of residential units. Also, the Group operates within India and does not have operation in economic environments with different risks and returns. Hence, it is considered operating In a single geographical segment. Accordingly, there are no other separate reportable segments in terms of Ind AS 108 on "Operating Segment".

8 Figures have been regrouped wherever necessary, to correspond with current period classification.

For and on behalf of the Board of Directors of Kalpataru Limited

KKC & Associates LLP Chartered Accountants

Kalpataru Limited

Parag M. Munot
Managing Director
(DIN : 00136337)

Place: Mumbai
Date : 03 August 2026