

May 29, 2026

To,  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai – 400 001

(Script Code: 543376)

**Sub: Submission of Audited financial results of Samor Reality Limited for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2026 along with Auditor's Report thereon.**

Dear Sir(s),

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), this is to inform you that the Meeting of the Board of Directors of the Company was held on **Friday, 29<sup>th</sup> May, 2026 at 04:00 pm and concluded at 06.00 pm** at the registered office of the Company and the following agenda matters were discussed and approved.

1. Approval of Audited Financial Results and Audit Report thereon for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2026. (Results are attached herewith)
2. Declaration on Unmodified Opinion on the said Financial Results. (Annexure A)
3. Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities. (Annexure B)
4. Appointment of Mr. Jagdish Vadaliya as an Internal Auditor of the Company for the further term of 3 years from financial year 2026-27. (Annexure C)
5. This is to confirm that there is no default on loans and debt securities.

**For, Samor Reality Limited**



**Birjukumar Ajitbhai Shah**  
Managing Director  
DIN: 02323418



**Independent Auditor's Report on Audit of Quarter Ended and Annual Financial Results of Samor Reality Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors  
Samor Reality Limited

**Opinion**

We have audited the accompanying statement of Financial Results of **Samor Reality Limited** (the "Company") for the quarter and year ended March 31, 2026 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

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

- a. is presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") 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 of the net loss 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 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the 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 results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

**Managements and Board of Director's Responsibilities for the Statement**

The Statement, which includes the financial results is the responsibility of the Company's board of directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim financial statements for the three months and year ended March 31, 2026.

This responsibility includes preparation and presentation of the financial results for the quarter and year ended March 31, 2026, that give a true and fair view of the net Loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statements 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 financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Financial Results for the Quarter and year ended March 31, 2026**

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statement 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 Company to continue as a going concern. If, we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an Opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonable knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the Statement.

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.

#### **Other Matters**

The financial results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date unaudited figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

#### **For Shah & Shah**

Chartered Accountants  
(Firm's Registration Number 131527W)



**Per Tejas C. Shah**  
Partner  
Membership No. 135639



Date: May 29, 2026  
Place: Ahmedabad

UDIN: 26135639VxDNWC3967

## Samor Realty Limited

CIN: L45400GJ2020PLC118556

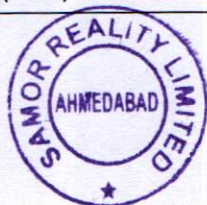
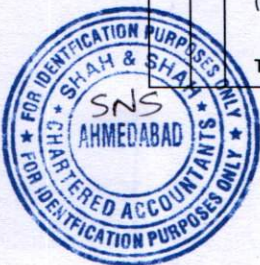
Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE  
AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

### AUDITED STATEMENT OF ASSETS & LIABILITIES

(INR in Lacs)

	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	4.40	7.04
	(b) Investment Property	924.54	1,011.01
	(c) Investment in Subsidiary, Associate, Joint venture & Partnership firm	771.35	443.67
	(d) Financial assets		
	(i) Investment	164.71	2,595.29
	(ii) Other financial assets	-	-
	(e) Deferred Tax assets (net)	276.26	-
	<b>Total non-current assets</b>	<b>2,141.26</b>	<b>4,057.01</b>
2	<b>Current assets</b>		
	(a) Inventories	10,015.68	8,245.15
	(b) Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	89.85	33.06
	(iii) Other financial assets	35.26	13.18
	(iv) Loans	255.03	0.67
	(c) Current Tax assets (Net)	-	4.76
	(d) Other current assets	691.53	201.03
	<b>Total current assets</b>	<b>11,087.35</b>	<b>8,497.85</b>
3	<b>Asset classified as held for Sale</b>	86.43	-
	<b>Total assets (1+2+3)</b>	<b>13,315.04</b>	<b>12,554.87</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Share capital	2,260.00	2,260.00
	(b) Other equity	4,049.10	3,857.84
	<b>Total equity</b>	<b>6,309.10</b>	<b>6,117.84</b>
	<b>LIABILITIES</b>		
2	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	2,437.59	2,497.31
	(b) Deferred Tax Liabilities (net)	-	259.82
	(c) Other Non Current Liabilities	3,420.81	1,765.24
	<b>Total non-current liabilities</b>	<b>5,858.40</b>	<b>4,522.37</b>
3	<b>Current liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	105.42	1,597.68
	(ii) Trade payables		
	(a) Due to Micro & Small Enterprises	335.92	192.84
	(b) Due to Other than Micro & Small Enterprises	65.95	47.89
	(iii) Other financial liabilities	12.03	11.34
	(b) Current Tax Liabilities (Net)	515.56	-
	(c) Provisions	22.00	-
	(c) Other current liabilities	90.66	64.90
	<b>Total current liabilities</b>	<b>1,147.54</b>	<b>1,914.66</b>
	<b>Total equity and liabilities (1+2+3)</b>	<b>13,315.04</b>	<b>12,554.87</b>



For, Samor Realty Limited

*(Signature)*  
Director

## Samor Reality Limited

CIN: L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

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

(INR in Lacs)

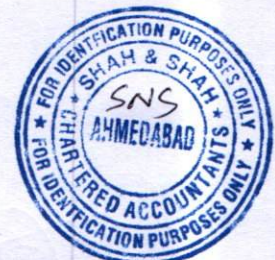
Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
<b>Revenue</b>					
I Revenue from operations	-	-	-	-	-
II Other income	2.99	20.38	-	23.37	-
<b>III Total income (I + II)</b>	<b>2.99</b>	<b>20.38</b>	<b>-</b>	<b>23.37</b>	<b>-</b>
<b>IV EXPENSES</b>					
(a) Cost of land, plots, development rights, constructed properties and others	491.97	487.58	581.26	1,886.29	2,626.79
(b) Employee Benefit cost	3.71	3.71	2.27	12.71	12.28
(c) Change in stock	(300.39)	(498.55)	(579.11)	(1,770.53)	(2,654.73)
(d) Finance costs	-	-	-	-	-
(e) Depreciation and amortisation expense	0.50	0.61	0.76	2.64	2.62
(f) Other expenses	63.38	14.77	41.18	159.81	86.76
<b>Total Expenses</b>	<b>259.17</b>	<b>8.12</b>	<b>46.36</b>	<b>290.92</b>	<b>73.72</b>
<b>V Profit/(Loss) before tax (III- IV)</b>	<b>(256.18)</b>	<b>12.26</b>	<b>(46.36)</b>	<b>(267.55)</b>	<b>(73.72)</b>
<b>VI Tax Expense</b>					
(a) Current tax	479.15	76.24	4.86	617.14	31.81
(b) Deferred tax liability / (assets)	(215.20)	(79.71)	(5.33)	(209.03)	(42.82)
(c) Prior period tax expense	136.61	6.17	(0.15)	6.17	-
<b>Total tax expense</b>	<b>400.56</b>	<b>2.70</b>	<b>(0.62)</b>	<b>414.28</b>	<b>(11.01)</b>
<b>VII Profit/(Loss) after tax from continuing operations (V - VI)</b>	<b>(656.74)</b>	<b>9.56</b>	<b>(45.74)</b>	<b>(681.83)</b>	<b>(62.71)</b>
<b>VIII Profit/(Loss) for the year (VII)</b>	<b>(656.74)</b>	<b>9.56</b>	<b>(45.74)</b>	<b>(681.83)</b>	<b>(62.71)</b>
(i) Net Gain on fair value of FVOCI Equity Instruments	(1.25)	3.57	271.40	546.03	1,224.76
(ii) Income tax relating to items that will not be reclassified to profit or loss	389.66	(1.88)	(103.10)	327.05	(212.16)
<b>IX Total other comprehensive income</b>	<b>388.41</b>	<b>1.69</b>	<b>168.30</b>	<b>873.08</b>	<b>1,012.60</b>
<b>X Total comprehensive income for the year (VIII+IX)</b>	<b>(268.33)</b>	<b>11.25</b>	<b>122.56</b>	<b>191.25</b>	<b>949.89</b>
<b>XI Basic &amp; diluted earnings per share of face value of INR 10 each fully paid up.</b>					
(a) Basic	(30.06)	0.04	(0.21)	(30.17)	(0.29)
(b) Diluted	(30.06)	0.04	(0.21)	(30.17)	(0.29)

(Note:EPS for respective quarters are not annualised.)



For, Samor Reality Limited

*(Signature)*  
Director



## Samor Reality Limited

CIN: U45400GJ2020PLC118556

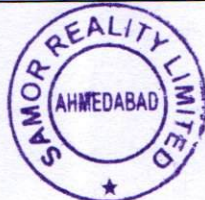
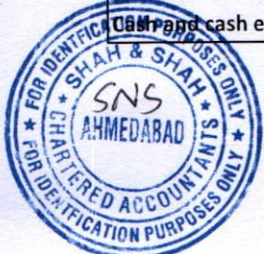
Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE  
AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

### AUDITED STATEMENT OF CASHFLOWS

(INR in Lacs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>Cash flow from operating activities</b>		
Profit before tax	(267.55)	(73.72)
<b>Adjustments for :</b>		
Depreciation and amortisation expense	2.64	2.62
Finance costs	-	448.83
Interest income	(23.37)	-
Interest on Income Tax	22.00	-
Profit/loss from investment in partnership firm	-	29.46
<b>Operating profit before working capital changes</b>	<b>(266.28)</b>	<b>407.19</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in Inventories	(1,770.53)	(2,654.73)
(Increase)/Decrease in Trade receivables	-	-
(Increase)/Decrease in Other non-current financial asset	-	-
(Increase)/Decrease in Other current financial assets	(22.08)	14.54
(Increase/Decrease) in Other current financial Liability	0.69	-
(Increase)/Decrease in Other current assets	(490.50)	(59.29)
Increase/(Decrease) in Trade payable	161.14	(169.89)
Increase/(Decrease) in Other Non-current Financial Liabilities	1,655.57	-
Increase/(Decrease) in Other current liabilities	25.76	26.01
<b>Cash flow generated from operations</b>	<b>(706.23)</b>	<b>(2,436.17)</b>
Direct taxes paid (net)	(106.59)	(31.62)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(812.82)</b>	<b>(2,467.79)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, plant and equipments	-	(5.88)
Purchase of Investments	2,980.27	(19.25)
Investment in subsidiary	(327.68)	(64.93)
Loan Given	(254.36)	-
Interest received	23.37	-
<b>NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B)</b>	<b>2,421.60</b>	<b>(90.06)</b>
<b>Cash flows from financing activities</b>		
Proceeds from Issue of Equity Shares	-	297.00
Proceeds/(Repayment) of Borrowings	(59.72)	609.57
Increase/(Decrease) in Short term Borrowing (Net)	(1,492.27)	1,086.01
Increase/(Decrease) in other non current financial liabilities	-	938.45
Finance costs Paid	-	(448.83)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(1,551.99)</b>	<b>2,482.20</b>
<b>NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C)</b>	<b>56.79</b>	<b>(75.65)</b>
Cash and cash equivalents at the beginning of the year	33.06	108.71
<b>Cash and cash equivalents at the end of the year</b>	<b>89.85</b>	<b>33.06</b>



For, Samor Reality Limited

*(Signature)*  
Director

**Samor Reality Limited**

CIN: L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE AHMEDABAD-

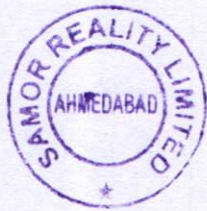
Website - www.samor.in Email : compliance@samor.in

**AUDITED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026**

Equity Share Capital		(INR in Lacs)		
Particulars	Amount			
Balance as on 31st March, 2024	2,150.00			
Changes during the year	110.00			
Balance as on 31st March, 2025	2,260.00			
Changes during the year	-			
Balance as on 31st March, 2026	2,260.00			

Other Equity		(INR in Lacs)			
Particulars	Reserves and Surplus			Share warrant	Total
	Retained Earnings				
	Securities Premium	Profit and Loss	Other Comprehensive Income		
Balance as at 31st March, 2024	1,643.50	(30.51)	1,008.97	99.00	2,720.95
Profit for the year	-	(62.71)	-	-	(62.71)
Addition During the Year	286.00	-	-	297.00	583.00
Converted into Equity Shares	-	-	-	(396.00)	(396.00)
Other comprehensive income for the year (Net of Tax)	-	-	1,012.60	-	1,012.60
Balance as at 31st March, 2025	1,929.50	(93.22)	2,021.56	-	3,857.84
Profit for the year	-	(681.83)	-	-	(681.83)
Addition During the Year	-	-	-	-	-
Transfer of gain on sale of FVTOCI equity instruments	-	2,833.07	(2,833.07)	-	-
Other comprehensive income for the year (Net of Tax)	-	-	873.08	-	873.08
Balance as at 31st March, 2026	1,929.50	2,058.02	61.58	-	4,049.10



For, Samor Reality Limited

*[Signature]*  
Director



**Samor Reality Limited**

CIN: L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR, SATELLITE AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

**EXPLANATORY NOTES**

**Notes:**

- The above audited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 29, 2026.
- The financial results of the company have been prepared in accordance with the companies (Indian Accounting Standards) Rules ,2015 as amended time to time (Ind AS) Prescribed Under Section 133 of the companies Act, 2013.
- The Company is engaged in only one Segment viz. 'Construction' and as such there is no separate reportable segment as per Ind AS -108 'Operating Segments'. The Company's operation is predominantly confined to India.
- The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures upto the third quarter for the respective years. Also, the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current year's classification.
- The results for the quarter and year ended March 31, 2026 are available on the BSE Limited website (URL: www.bseindia.com/corporates).

**7 Change in Presentation and Classification of Expenses:**

During the previous three quarters of the financial year, employee benefit expenses and finance costs attributable to land acquisition and project development activities were capitalised to inventory and presented under their respective expense heads in the Statement of Profit and Loss.

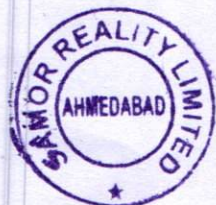
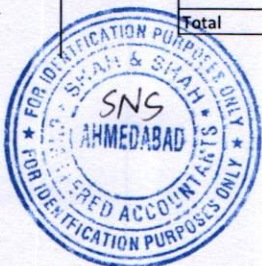
During the quarter/year ended March 31, 2026, the Company reviewed the nature and classification of certain expenses. Accordingly, certain expenses previously included in the Cost of land, plots, development rights, constructed properties and others have been reclassified and recognised under other expense heads, based on the assessment that the nature of such expenses was not directly attributable for capitalisation.

Consequently, there are significant variations in the amounts disclosed under "Employee Benefit Expenses", "Finance Costs" and other expense heads during the current reporting period as compared to previous quarters/periods. The aforesaid changes are classification/presentation related and do not have any material impact on the overall profitability or total equity of the Company.

Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-03-2025 Audited	31-12-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
Finance Cost	84.64	200.02	99.20	411.01	448.83
Less : Transfer to Cost of land, plots, development rights, constructed properties and others	(84.64)	(200.02)	(99.20)	(411.01)	(448.83)
<b>Total</b>	-	-	-	-	-

Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-03-2025 Audited	31-12-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
Employee Benefit Cost	11.75	9.04	15.58	52.65	50.70
Less : Transfer to Cost of land, plots, development rights, constructed properties and others	(8.04)	(6.77)	(11.87)	(39.94)	(38.42)
<b>Total</b>	3.71	2.27	3.71	12.71	12.28

Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-03-2025 Audited	31-12-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
Other Expense	63.38	34.79	7.00	92.38	62.46
Add : Transfer from Cost of land, plots, development rights, constructed properties and others	-	6.39	7.77	67.43	24.30
<b>Total</b>	63.38	41.18	14.77	159.81	86.76



For, Samor Reality Limited

*[Signature]*  
Director

Particulars	Quarter Ended			Year Ended	
	31-03-2026 Audited	31-03-2025 Audited	31-12-2025 Unaudited	31-03-2026 Audited	31-03-2025 Audited
Cost of land, plots, development rights, constructed properties and others	399.29	380.86	384.28	1,502.77	2,163.85
Less : Transfer to Other Expense	-	(6.39)	(7.77)	(67.43)	(24.30)
Add : Transfer from Employee Benefit Costs	8.04	6.77	11.87	39.94	38.42
Add : Transfer from Finance Costs	84.64	200.02	99.20	411.01	448.83
<b>Total</b>	<b>491.97</b>	<b>581.26</b>	<b>487.58</b>	<b>1,886.29</b>	<b>2,626.79</b>

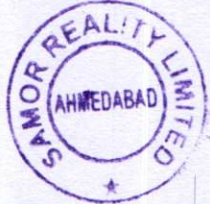
#### 8 Movement in Other Comprehensive Income (OCI)

During the year, the Company realised gains on sale of Equity Shares. Pursuant to the applicable Indian Accounting standards, the cumulative gain previously recognised under Other Comprehensive Income (OCI) has been transferred to Retained Earnings upon realisation. Consequently, the balance appearing under OCI has reduced significantly during the current reporting period.

#### 9 Provision for Income Tax

During the quarter/year ended March 31, 2026, the Company completed its year-end assessment of taxable income arising from the sale of investment property, Equity shares. Based on the final evaluation of the tax positions, applicable tax computations and adjustments determined during the closing process, the Company recognised a income tax provision in the current quarter.

Accordingly, the tax expense recognised during the quarter is higher as compared to the previous quarters/periods. The provision represents the cumulative tax impact assessed up to the reporting date in accordance with the applicable accounting and taxation requirements.



*(Handwritten Signature)*

Birjubhai Ajitbhai Shah  
Managing Director  
DIN: 02323418

Place : Ahmedabad  
Date :





**Annexure A**

May 29, 2026

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

(Script Code: 543376)

**Sub: Submission of Declaration as per Second Proviso of The Regulation 33(3)(d) Of SEBI (Listing Obligation And Declaration Requirements) Regulations, 2015 for the Audited financial results for the 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March 2026.**

Pursuant to Regulation 33(3)(d) of SEBI [Listing Obligation and Disclosure Requirement) Regulation, 2015, it is hereby declared and confirmed that the Statutory Auditors of the Company has expressed unmodified opinion on the Annual Audited Financial Results for the 4<sup>th</sup> quarter and the year ended on 31<sup>st</sup> March, 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (listing Obligation and Disclosure Requirement Regulation), 2015 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17 /001.

**For, Samor Reality Limited**

**Birjukumar Ajitbhai Shah**  
Managing Director  
DIN: 02323418





**Annexure B**

May 29, 2026

To,  
Department of Corporate Services  
**BSE Limited**  
P.J. Towers, Dalal Street,  
Mumbai – 400 001

**(Script Code: 543376)**

Dear Sir/Madam,

**Subject: Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities**

With reference to above SEBI Circular dated 26<sup>th</sup> November 2018 in respect of fund raising by issuances of debt securities by Large Corporates (LC) and Disclosures and compliances thereof by such Large Corporates (LC).

In this connection, we confirm that our Company does not fall in the category of Large Corporates (LC) as on 31<sup>st</sup> March 2026, as per the framework provided in pt. 2.2 of the aforesaid circular.

Sr No.	Particulars	Details
1	Name of the Company	Samor Reality Limited
2	Corporate Identity Number (CIN)	L45400GJ2020PLC118556
3	Outstanding borrowing of Company as on 31 <sup>st</sup> March, 2026	Rs. 25.65 Crores
4	Highest Credit Rating during the previous FY along with name of the Credit Rating Agency	Not Applicable
5	Name of Stock Exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	Not Applicable

**For, Samor Reality Limited**

**Birjukumar Ajitbhai Shah**  
**Managing Director**  
**DIN: 02323418**



Office Address: 4<sup>th</sup> Floor, 401, Venus Atlantis, Near Shell Petrol Pump, Prahaladnagar Road, Anand Nagar, Satellite, Ahmedabad-380015, Gujarat, India | Website: [www.samor.in](http://www.samor.in) | Email: [compliance@samor.in](mailto:compliance@samor.in) | Tel: 079-3522 0061  
CIN: L45400GJ2020PLC118556 | PAN: ABFCS0108N | TAN: AHMS39239E  
GSTIN: 24ABFCS0108N1ZF

**Annexure C**

**Details required as per the Regulation 30 of the Listing Regulations and circulars issued thereunder are as below**

**Appointment of Internal Auditor**

Particulars	Details
Reason for change viz appointment, resignation, removal, death or otherwise;	Appointment: to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
Date and Terms of Appointment	Date of appointment: May 29, 2026  Mr. Jagdish Vadaliya is appointed as an internal Auditors of the Company for a term of 3 years from the financial year 2026-27.
Name of Auditor	Mr. Jagdish Vadaliya
Office Address	64/2, navanu dehlu, Gujarat Jining mills chawls, outside prem Darwaja, Ahmedabad-380016
Email Id	<a href="mailto:jagdish@samor.in">jagdish@samor.in</a>
About Auditor	Mr. Jagdish Vadaliya is having experience of more than 20 years in the field of Internal Audit, Assurance, Taxation.
Disclosure of relationship between directors (in case of Appointment of a director)	No relationship

