

21st October 2026

National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400 051
Scrip Code : 7EHLS346

Dear Sir/ Madam,

Sub: Standalone Unaudited Financial Results for the quarter ended 30th September 2026 (Limited Reviewed)

Ref: Our intimation dated 13th October 2026

In terms of the provisions of Regulations 51(2) and 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors of the Company at its meeting held today, has *inter-alia*, approved the Standalone Unaudited Financial Results for the quarter ended 30th September 2026.

In this regard, the following documents are enclosed:

- a. Standalone Unaudited Financial Results as per Regulation 52 of the Listing Regulations;
- b. Limited Review Report on the standalone unaudited financial results pursuant to Regulation 52 of the Listing Regulations;
- c. Ratios in terms of Regulation 52(4) of the Listing Regulations;
- d. Security Cover Certificate in terms of Regulation 54 of the Listing Regulations; and
- e. Statement indicating utilisation of issue proceeds in terms of Regulations 52(7) and 52(7A) of the Listing Regulations.

The meeting of the Board of Directors commenced at 5:10 PM and concluded at 5:23 PM.

We request you to kindly take the above on record.

Thanking You,

For EMERALD HAVEN LIFE SPACES 3 PRIVATE LIMITED

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Dhanush R
Company Secretary
Encl.: a/a

Emerald Haven Life Spaces 3 Private Limited

(Formerly known as Radial Phase III IT Park Private Limited)

Registered Office : Isphani Centre, 4th Floor, No. 123, 124, Nungambakkam High Road, Nungambakkam, Chennai – 600 034, **T :** (91) 44- 2436 1261, **E-** corpsec@tvsemerald.com, **W :** www.tvsemerald.com,
CIN : U70109TN2019PTC133325

Independent Auditor's Review Report for the quarter and year to date unaudited financial results of Emerald Haven Life Spaces 3 Private Limited ("the Company") pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement Regulations 2015 as amended.

To

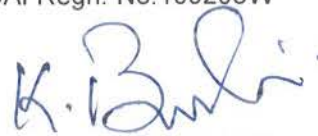
The Board of Directors of Emerald Haven Life Spaces 3 Private Limited

1. We have reviewed the accompanying statement of unaudited financial results of Emerald Haven Life Spaces 3 Private Limited ("the Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") and Paragraph 7 of SEBI Master Circular for issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper (SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137) dated October 15, 2025.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company at their meeting held on 21 October 2026 and 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our 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. 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 making inquiries of financial information, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed 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 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. SANKAR AIYAR & CO.
Chartered Accountants
ICAI Regn. No.109208W

UDIN: 26224922NEBFPP1979

Place: Chennai
Date: 21 October 2026



K. BALAJI
Partner
M. No.224922

OFFICES

MUMBAI | NEW DELHI | CHENNAI | NOIDA | HYDERABAD | BENGALURU | COIMBATORE



STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs in Lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Year ended
		September 30,2026	June 30,2026	September 30,2025	September 30,2026	September 30,2025	March 31,2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from Operations	-	-	-	-	-	-
	Other Income	9.64	50.18	4.87	59.82	6.05	70.18
	Total Income	9.64	50.18	4.87	59.82	6.05	70.18
2	Expenses						
	Finance Costs	-	-	-	-	-	-
	Other Expenses	18.18	32.56	0.77	50.74	2.53	18.64
	Total Expenses	18.18	32.56	0.77	50.74	2.53	18.64
3	Profit/(Loss) before Exceptional items (1-2)	(8.54)	17.62	4.10	9.08	3.52	51.54
4	Exceptional items - Gain / (Loss)	-	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	(8.54)	17.62	4.10	9.08	3.52	51.54
6	Income Tax Expense / (Benefit)						
	Current Tax	-	-	0.88	-	0.88	11.84
	Deferred Tax	(2.14)	4.43	(0.02)	2.29	0.13	1.14
	Total Tax Expense/ (Benefit)	(2.14)	4.43	0.86	2.29	1.01	12.97
7	Profit/(Loss) for the period (5-6)	(6.40)	13.19	3.23	6.79	2.50	38.56
8	Other comprehensive income (net of tax)						
	(i) items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(ii) items that will be reclassified to profit and loss	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	-
9	Total comprehensive income/(loss) for the period (7+8)	(6.40)	13.19	3.23	6.79	2.50	38.56
10	Paid-up equity share capital (Face value of Rs.10/- each)	550.67	550.67	550.67	550.67	550.67	550.67
11	Reserve excluding revaluation reserve	-	-	-	-	-	11,850.76
12	Earnings Per Equity Share (EPS) (Face value of Rs.10/- each) (not annualised)						
	(i) Basic Earnings per Share (in Rs.)	(0.12)	0.24	0.06	0.12	0.05	0.70
	(ii) Diluted Earnings per Share (in Rs.)	(0.06)	0.12	0.03	0.06	0.02	0.34

For Emerald Haven Life Spaces 3 Private Limited

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A Rajaraman
Director
DIN 09007992

Place: Chennai
Date: 21st October ,2026



Notes:

- The above financial results have been reviewed and approved by the Board of Directors of the Company at its meeting held on October 21, 2026 and subjected to limited review carried out by the statutory auditors of the Company.
- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, 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.
- There is no separate reportable segment as per Ind AS 108 on 'Operating Segments' for the Company since the Company is primarily engaged in the business of Real Estate.
- As on September 30, 2026, there is no security cover requirement since the Company issued listed unsecured Non-Convertible Debentures. The security cover certificate as per regulation 54(3) of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations 2015 is attached.
- Figures of previous periods have been regrouped, wherever necessary, to make them comparable with the current period.
- Information as required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

S. No.	Description	Quarter ended			Half Year Ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
a	Net Worth (Rs. In lakhs)	22,408.21	22,414.61	22,365.37	22,408.21	22,365.37	22,401.43
b	Net Profit / (Loss) After Tax (Rs. In lakhs)	(6.40)	13.19	3.23	6.79	2.50	38.56
c	Basic Earnings Per Share (In Rs.) (not annualised)	(0.12)	0.24	0.06	0.12	0.05	0.70
d	Diluted Earnings Per Share (In Rs.) (not annualised)	(0.06)	0.12	0.03	0.06	0.02	0.34
e	Debt Equity Ratio (Times)	0.32	0.30	NA	0.32	NA	0.30
f	Total Debt to Total Assets (Times)	0.24	0.23	NA	0.24	NA	0.23
g	Debt service coverage ratio (DSCR) (Times)	(0.01)	0.03	16.25	0.01	7.03	0.53
h	Interest service coverage ratio (ISCR) (Times)	(0.01)	0.03	16.25	0.01	7.03	0.53
i	Outstanding redeemable preference shares:	Not Applicable					
i	Quantity						
ii	Value						
j	Capital redemption reserve/debenture redemption reserve	Not Applicable					
k	Long term debt to working capital (Times)	0.24	0.24	NA	0.24	NA	0.24
l	Bad debt to account receivable ratio (Times)	Not Applicable					
m	Current ratio (Times)	32.48	67.57	404.07	32.48	404.07	100.34
n	Current liability ratio (Times)	0.12	0.06	1.00	0.12	1.00	0.04
o	Debtors turnover# (Times)	Not Applicable					
p	Inventory turnover# (Times)	Not Applicable					
q	Operating margin# (%)	Not Applicable					
r	Net profit margin# (%)	Not Applicable					

Not applicable, since there is no revenue from operations

Notes: Formula used for Calculation of Ratio and Financial Indicators are as below.

- Debt-Equity Ratio = (Current Borrowing + Non-current Borrowing) / Shareholder's Equity (Total Equity)
- DSCR = EBITDA / (Finance Cost + Principal Payment obligations that are due during the period within one year)
- ISCR = EBITDA / Finance Cost
- EBITDA = Profit/(loss) before tax + Finance cost + Depreciation and amortisation expense
- Current Ratio = Current Assets / Current Liabilities
- Long Term Debt to Working Capital = Non-Current Borrowing / (Current Assets - Current Liabilities)
- Bad Debts to Account Receivable Ratio = Bad Debts / Average Trade Receivables
- Current Liability Ratio = Current Liabilities / Total Liabilities
- Total Debts to Total Assets = (Current Borrowing + Non-current Borrowing) / Total Assets
- Debtors Turnover = Revenue from Operations / Average Trade Receivables
- Inventory Turnover = (Cost of Material Consumed + Changes in inventories of finished goods and construction work-in-progress) / Average Inventory
- Operating Margin (%) = (Earning before interest, taxes, depreciation, amortisation expenses, interest included in cost of sales and other income) / Revenue from Operations
- Net Profit / (Loss) Margin (%) = Profit/ (Loss) after tax/Net revenue from operation. Net profit ratio is not applicable since Net revenue from operation for the period is NIL.

For Emerald Haven Life Spaces 3 Private Limited

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A Rajaraman
Director
DIN 09007992

Place : Chennai
Date : 21st October 2026



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STATEMENT OF ASSETS & LIABILITIES

		(Rs in Lakhs)	
	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
	Assets		
1	Non-current assets		
	Deferred Tax Asset (Net)	1,475.08	1,489.21
	Total non-current assets	1,475.08	1,489.21
2	Current Assets		
(a)	Inventories	25,087.38	20,854.52
(b)	Financial Assets		
	i) Loans	-	1,477.97
	ii) Cash and Cash Equivalents	66.57	5,502.19
	iii) Other Financial Assets	1,477.97	39.45
(c)	Other Current Assets	1,873.49	15.21
(d)	Current Tax Assets - net	6.03	-
	Total Current Assets	28,511.44	27,889.34
	Total Assets	29,986.50	29,378.53
	Equity and Liabilities		
1	Equity		
(a)	Equity Share Capital	550.67	550.67
(b)	Instrument in the Nature of Equity	10,000.00	10,000.00
(c)	Other Equity	11,857.55	11,850.76
	Total Equity	22,408.21	22,401.43
	Liabilities		
2	Non Current Liabilities		
	Financial Liabilities		
	i) Borrowings	6,700.57	6,699.16
	Total Non Current Liabilities	6,700.57	6,699.16
3	Current Liabilities		
(a)	Financial Liabilities		
	i) Borrowings	368.72	107.72
	ii) Trade Payables		
	-total outstanding dues of micro and small enterprises (MSME)		
	- total outstanding dues of creditors other than micro and small enterprises	164.59	62.00
	ii) Other Financial Liabilities	339.85	96.07
(b)	Current Tax Liability - net	-	5.83
(c)	Other Current Liabilities	4.56	6.33
	Total Current Liabilities	877.72	277.95
	Total Liabilities	7,578.29	6,977.11
	Total Equity and Liabilities	29,986.50	29,378.53

For Emerald Haven Life Spaces 3 Private Limited

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A Rajaraman
Director
DIN 09007992

Place: Chennai
Date: 21st October 2026



AA



STATEMENT OF UNAUDITED CASH FLOW

(Rs. in Lakhs)

Particulars	Half Year Ended	Half Year Ended
	September 30,2026	September 30,2025
A. Cash Flow from Operating Activities:		
Net Profit / (Loss) Before Tax	9.08	3.51
Add / (Less):		
Interest on Fixed Deposit	(59.82)	-
Interest income from related parties	-	(6.05)
Operating Profit / (Loss) before Working Capital Changes	(50.74)	(2.54)
Adjustments for:		
Inventories - (Increase) / Decrease	(4,232.86)	(4.59)
Loans to related parties - (Increase) / Decrease		(245.44)
Other Current Assets - (Increase) / Decrease	(1,858.28)	-
Other Financial Asset- (Increase) /Decrease	(1,438.52)	-
Trade Payables - Increase / (Decrease)	102.59	(105.96)
Other Financial Liabilities - Increase / (Decrease)	243.78	0.45
Other Current Liabilities - Increase / (Decrease)	(1.77)	(10.30)
Cash Generated from Operations	(7,235.80)	(368.38)
Income taxes refund / (paid) - Net	(0.03)	(0.95)
Net Cash from / (used) Operating Activities	(5,757.87)	(369.32)
B. Cash Flow from Investing Activities:		
Interest Income from Related Party	-	6.05
Interest Income from Fixed Deposit	59.82	-
Net Cash from / (used in) Investing Activities	59.82	6.05
C. Cash Flow from Financing Activities :		
Loan Availed / (Repaid) from Related Party	261.00	-
Processing Charges incurred on issue of NCD	1.41	-
Net Cash from / (used in) Financing Activities	262.41	-
(Net Increase / (Decrease) in Cash and Cash Equivalents) (A+B+C)	(5,435.62)	(363.28)
Cash and Cash Equivalents at the Beginning of the Period	5,502.19	369.21
Cash and Cash Equivalents at the End of the Period	66.57	5.93
D. (Net Increase / (Decrease) in Cash and Cash Equivalents)	(5,435.62)	(363.28)

The above Statement of Cash flow is prepared using indirect method

For Emerald Haven Life Spaces 3 Private Limited

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A Rajaraman
Director

Place: Chennai
Date: 21st October, 2026



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Annexure 1 : Security Cover Certificate As Per Regulation 54(3) of the Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements)Regulation,2015 as on September 30,2026

(Rs. in Lakhs)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge Debt for which this certificate being issued	Exclusive Charge Other Secured Debt	Pari- Passu Charge Debt for which this certificate being issued	Pari- Passu Charge Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Pari- Passu Charge Other assets on which there is pari- Passu charge (excluding items covered in column F)	Assets not offered as Security	Elimination (amount in negative) Debt amount considered more than once (due to exclusive plus pari passu charge)	(Total C to H)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market value for pari passu charge assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable	Total Value=(K+L+ M+ N)
		Book Value	Book Value	Yes/No	Book Value	Book Value								
ASSETS														
Property Plant and Equipment														
Capital Work-in- Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments														
Loans														
Inventories														
Trade Receivables														
Cash and Cash Equivalents														
Bank Balances other than Cash and Cash Equivalents														
Others														
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
LIABILITIES														
Debt securities to which this certificate pertains														
Other debt sharing pari-passu charge with above debt														
Other Debt (ECB+Sec)														
Subordinated debt														
Borrowings														
Bank (TL)														
Debt Securities (PDI)														
Others (GP)														
Trade payables														
Lease Liabilities														
Provisions (Incl NPA)														
Others -Liabilities														
Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Cover on Book Value														
Cover on Market Value														
		Exclusive Security Cover Ratio			Pari-Passu Security Cover Ratio									

For Emerald Haven Life Spaces 3 Private Limited

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A Rajaraman
Director
DIN 09007992

Place : Chennai
Date : 21st October 2026



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A. Statement of utilization of issue proceeds:

Name of the issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised (Rs in Lakhs)	Funds utilized (Rs in Lakhs)	Any deviation (Yes/ No)	If 8 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
Emerald Haven Life Spaces 3 Private Limited	INE0TV208079	Private Placement	Non-Convertible Debentures	19th January 2026	6,755	6,755*	No	NA	Nil

*Total amount utilised till 30th September 2026

B. Statement of deviation/ variation in use of issue proceeds:

Particulars	Remarks
Name of listed entity	Emerald Haven Life Spaces 3 Private Limited
Mode of fund raising	Private Placement
Date of raising funds	19th January 2026
Amount raised	Rs. 6,755 Lakhs
Report filed for quarter ended	30th September 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	
Is there a deviation/ variation in use of funds raised?	
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If yes, Date of shareholder Approval	
Explanation for the deviation/ variation	
Comments of the audit committee after review	
Comments of the auditors, if any	

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilized	Amount of deviation/ variation for the quarter according to applicable object (in Rs. Lakhs and in %)	Remarks, if any
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Not Applicable

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised.
- Deviation in the amount of funds actually utilized as against what was originally disclosed.
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Emerald Haven Life Spaces 3 Private Limited

P. Oghal Awar

Cheif Financial Officer

Place: Chennai
Date: 21st October 2026

