

May 28, 2026

To,  
National Stock Exchange of India Limited  
SME Exchange  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai 400051  
Maharashtra

Re.

Security	NSE SYMBOL	ISIN
Equity Shares	HOMESFY	INE0N7F01017

Sub: Outcome of the Board Meeting held on Thursday, May 28, 2026.

Dear Sir,

Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we would like to inform you that the Board of Directors of the Company - Homesfy Realty Limited, has inter alia apart from other general business, considered and approved following;

1. Standalone Audited Financial Results for the half year and financial year ended March 31, 2026 along with Statement of Assets and Liabilities and Independent Auditors' Report as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and notes thereon.
2. Consolidated Audited Financial Results for the half year and financial year ended March 31, 2026 along with Statement of Assets and Liabilities and Independent Auditors' Report as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and notes thereon.

The Board Meeting commenced at 06:05 P.M. & concluded at 06:11 P.M.

Further, we wish to inform that in pursuance of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of Conduct for Regulating, Monitoring, and Reporting of Trading by Insiders, the Trading Window for dealing in the shares of the Company has been closed for all Designated Person and their immediate relatives from April 01, 2026 till 48 hours from the conclusion of this Board Meeting.

The Exchange may please take the above information on record.

**For Homesfy Realty Limited**

**Ashish Kukreja**  
**Chairman and Managing Director**  
**DIN: 03068422**

May 28, 2026

To,  
National Stock Exchange of India Limited  
SME Exchange  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai 400051  
Maharashtra

Re.

Security	NSE SYMBOL	ISIN
Equity Shares	HOMESFY	INE0N7F01017

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we hereby confirm and declare that the Statutory Auditors of the Company M/s Venus Shah & Associates LLP, Chartered Accountants, have issued an Audit Report with Unmodified Opinion in respect to the Audited Financial Results for the Financial half year and year ended March 31, 2026.

The Exchange may please take the above information on record.

**For Homesfy Realty Limited**

**Ashish Kukreja**  
**Chairman and Managing Director**  
**DIN: 03068422**

### Independent Auditor's Report on Half Yearly and Year to Date Standalone Financial Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of  
Homesfy Realty Limited  
1602,16<sup>th</sup> Floor, Dev Corpora,  
Near Cadbury Junction,  
Thane (W), Thane - 400601  
Maharashtra

#### Opinion

1. We have audited the accompanying half yearly and year to date standalone financial results ('the Statement') of **Homesfy Realty Limited** ('the Company') for the year ended 31<sup>st</sup> March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our Opinion and to the best of our information and according to the explanations given to us the statement:
  - (i) are presented in accordance with the requirements of Listing Regulations in this regard: and
  - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards 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 financial information for the half year and year ended 31<sup>st</sup> March 2026.

#### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charges with Governance for the Statement

4. This financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the statement that gives a true

and fair view of the net Loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereafter and other accounting principles generally accepted in India, and in compliance with Regulation 33 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 design, effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Statement**

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone 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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 conclusion 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 financial results, including the disclosures, and whether the financial result represent 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.

#### **Other Matters**

6. The statement includes the half yearly results for the year ended 31<sup>st</sup> March 2026 being the balancing figure between audited in respect of the full financial year and the un-audited figures published in respect of 1<sup>st</sup> half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For Venus Shah & Associates LLP**  
**Chartered Accountants**  
FRN No.: 120878W/W101094

**Manish S.Patil**  
**Partner**  
Membership No: 140937  
Place: Mumbai  
UDIN: 26140937KOKVTQ2913  
Date: May 28, 2026

**Homesfy Realty Limited**  
**Formerly Known as Homesfy Realty Private Limited / Craft Financial Advisors Private Limited**  
**(CIN: L70100MH2011PLC217134)**  
**(Address: 1602, 16th floor, Dev Corpora Near Cadbury Junction, Thane west, Thane, Maharashtra 400601, India)**  
**Part- 1**  
**Standalone Statement of Profit and loss for the year ended 31 March 2026**

Sr. No.	Particulars	(INR in Lakhs, unless otherwise stated)				
		Half Year Ended			Year Ended	
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
<b>I</b>	Revenue from Operations	2,078.96	1,953.12	2,847.93	4,032.08	5,867.08
<b>II</b>	Other Income	81.91	83.10	82.58	165.01	138.52
<b>III</b>	<b>Total Income (I+II)</b>	<b>2,160.87</b>	<b>2,036.22</b>	<b>2,930.51</b>	<b>4,197.09</b>	<b>6,005.60</b>
<b>IV</b>	<b>Expenses</b>					
(a)	Cost of Material Consumed	-	-	-	-	-
(b)	Purchases of Stock in Trade	-	-	-	-	-
(c)	Change in Inventories of work in progress and finished goods	-	-	-	-	-
(d)	Employee Benefit Expenses	1,398.20	1,274.59	1,418.65	2,672.79	2,826.87
(e)	Finance Costs	0.73	0.89	1.32	1.62	19.83
(f)	Depreciation and Amortization Expenses	121.29	59.03	51.20	180.32	84.85
(g)	Other Expenses	1,808.84	1,544.46	1,459.60	3,353.30	2,872.89
	<b>Total expenses (IV)</b>	<b>3,329.06</b>	<b>2,878.97</b>	<b>2,930.77</b>	<b>6,208.03</b>	<b>5,804.44</b>
<b>V</b>	<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax (III-IV)</b>	<b>(1,168.19)</b>	<b>(842.75)</b>	<b>(0.26)</b>	<b>(2,010.94)</b>	<b>201.16</b>
(a)	Exceptional Item	18.60	-	-	18.60	-
(b)	Prior Period Item	17.32	-	-	17.32	-
(c)	Extraordinary Item	-	-	-	-	-
<b>VI</b>	<b>Total of Exceptional and Extraordinary Item</b>	<b>35.92</b>	<b>-</b>	<b>-</b>	<b>35.92</b>	<b>-</b>
<b>VII</b>	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(1,204.11)</b>	<b>(842.75)</b>	<b>(0.26)</b>	<b>(2,046.86)</b>	<b>201.16</b>
<b>VIII</b>	<b>Tax Expenses</b>					
(a)	- Current Tax	-	-	(0.07)	-	50.62
(b)	- Deferred Tax	(11.47)	(0.78)	2.07	(12.25)	(0.15)
(c)	- MAT Credit Entitlement	-	-	-	-	-
(d)	- Prior Period Taxes	-	-	1.61	-	1.61
(e)	- Excess/Short Provision Written back/off	-	-	-	-	-
<b>IX</b>	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>(1,192.64)</b>	<b>(841.97)</b>	<b>(3.87)</b>	<b>(2,034.61)</b>	<b>149.08</b>
<b>X</b>	<b>Earnings Per Share (Face Value per Share Rs. each)</b>					
	Basic Earnings Per Share (in INR)	(36.97)	(26.10)	(0.13)	(63.07)	4.84
	Diluted Earnings Per Share (in INR)	(36.92)	(26.07)	(0.13)	(62.98)	4.83
	Earnings Per Share (not annualised for half year ended)					

**For Homesfy Realty Limited**

**Ashish Kukreja**  
Chairman & MD  
DIN: 03068422  
Place: Tamil Nadu  
Date: 28 May, 2026

**Mukesh Mishra**  
Director  
DIN: 06450500  
Place: Thane  
Date: 28 May, 2026

**Homesfy Realty Limited**  
**Formerly Known as Homesfy Realty Private Limited / Craft Financial Advisors Private Limited**  
(CIN: L70100MH2011PLC217134)  
(Address: 1602, 16th floor, Dev Corpora Near Cadbury Junction, Thane west, Thane, Maharashtra 400601, India)  
**Part-2**  
**Standalone Statement of Assets & Liabilities as at 31 March 2026**

Particulars	31 March 2026	31 March 2025
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	322.62	322.62
(b) Reserves and Surplus	2,791.95	4,817.49
(c) Money Received against Share Warrants	-	-
<b>Total</b>	<b>3,114.57</b>	<b>5,140.11</b>
<b>(2) Share application money pending allotment</b>	-	-
<b>(3) Non-current liabilities</b>		
(a) Long-term Borrowings	12.42	18.90
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	81.39	80.50
<b>Total</b>	<b>93.81</b>	<b>99.40</b>
<b>(4) Current liabilities</b>		
(a) Short-term Borrowings	-	-
(b) Trade Payables		
- Due to Micro and Small Enterprises	40.64	39.91
- Due to Others	330.79	184.64
(c) Other Current Liabilities	284.00	385.96
(d) Short-term Provisions	625.47	364.02
<b>Total</b>	<b>1,280.90</b>	<b>974.53</b>
<b>Total Equity and Liabilities</b>	<b>4,489.28</b>	<b>6,214.04</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	28.47	28.62
(ii) Intangible Assets	313.97	128.67
(iii) Capital Work-in-progress	-	-
(iv) Intangible Assets under Development	183.36	318.62
(b) Non-current Investments	38.54	34.94
(c) Deferred Tax Assets (net)	20.47	8.23
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	-	-
<b>Total</b>	<b>584.81</b>	<b>519.08</b>
<b>(2) Current assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	1,495.92	2,496.39
(d) Cash and Cash Equivalents	1,734.02	2,535.36
(e) Short-term Loans and Advances	301.48	278.75
(f) Other Current Assets	373.05	384.46
<b>Total</b>	<b>3,904.47</b>	<b>5,694.96</b>
<b>Total Assets</b>	<b>4,489.28</b>	<b>6,214.04</b>

For Homesfy Realty Limited

Ashish Kukreja  
Chairman & MD  
DIN: 03068422  
Place: Tamil Nadu  
Date: 28 May, 2026

Mukesh Mishra  
Director  
DIN: 06450500  
Place: Thane  
Date: 28 May, 2026

**Homesfy Realty Limited**  
**Formerly Known as Homesfy Realty Private Limited / Craft Financial Advisors Private Limited**  
**(CIN: L70100MH2011PLC217134)**  
**(Address: 1602, 16th floor, Dev Corpora Near Cadbury Junction, Thane west, Thane, Maharashtra 400601, India)**  
**Part - 3**

**Standalone Cash Flow Statement for the year ended 31 March 2026**

(INR in Lakhs, Unless Otherwise Stated)

Particulars	31 March 2026	31 March 2025
	Audited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax	(2034.61)	149.08
Depreciation and Amortisation Expense	180.32	84.85
Provision for Tax	(12.25)	50.47
Bad debt, provision for doubtful debts	91.59	77.61
Interest Income	(130.56)	(93.99)
Finance Costs	1.62	19.83
Foreign exchange gain/loss	(13.03)	(2.67)
Contribution to Employee Stock Option Plan	9.08	9.59
<b>Operating Profit before working capital changes</b>	<b>(1907.84)</b>	<b>294.77</b>
Adjustment for:		
Trade Receivables	908.88	86.71
Other Current Assets	1.71	(115.39)
Trade Payables	146.88	38.51
Long Term Provisions	0.89	19.44
Other Current Liabilities	(101.96)	56.67
Short-term Provisions	261.45	(14.11)
Cash generated from Operations	(689.99)	366.60
Tax paid (Net)	0.00	50.62
<b>Net Cash from Operating Activities</b>	<b>(689.99)</b>	<b>315.98</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(230.21)	(204.36)
Investment in Subsidiary Company	(3.60)	(0.91)
Interest received	130.56	93.99
<b>Net Cash (Used in) Investing Activities</b>	<b>(103.25)</b>	<b>(111.28)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	0.00	949.05
Proceeds from Long Term Borrowings	(6.48)	4.49
Interest Paid	(1.62)	(19.83)
Net Cash (Used in) / Generated from Financing Activities	(8.10)	933.71
<b>Net (Decrease) in Cash and Cash Equivalents</b>	<b>(801.34)</b>	<b>1138.41</b>
Opening Balance of Cash and Cash Equivalents *	2535.36	1396.95
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
<b>Closing Balance of Cash and Cash Equivalents *</b>	<b>1734.02</b>	<b>2535.36</b>

\* Cash and cash equivalents includes term deposits.

**Note:**

- The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".
- Previous Years Figures have been regrouped/ reclassified/ rearranged wherever applicable.

**For Homesfy Realty Limited**

**Ashish Kukreja**  
Chairman & Managing Director  
DIN: 03068422  
Place: Tamil Nadu  
Date: 28 May, 2026

**Mukesh Mishra**  
Director  
DIN: 06450500  
Place: Thane  
Date: 28 May, 2026

**HOMESFY REALTY LIMITED**

**(FORMERLY KNOWN AS HOMESFY REALTY PRIVATE LIMITED /**

**CRAFT FINANCIAL ADVISORS PRIVATE LIMITED)**

**CIN: L70100MH2011PLC217134**

**1602, 16th Floor, Dev Corpora, Near Cadbury Junction, Thane (W), Thane-400601,  
Maharashtra, India**

**Statement of Standalone Financial Results for the half year and year ended on March 31, 2026**

**Part – 1**

**Notes for Standalone Financial Results**

1. The financial results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other accounting practices and policies, as applicable.
2. The above audited financials of M/s Homesfy Realty Limited (the company) for the half year and year ended March 31, 2026 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 28<sup>th</sup> May, 2026. Mr. Ashish Kukreja, Chairman & Managing Director & Mr. Mukesh Mishra, Director are authorized by the board of directors for signing of the financial results.
3. Company is mainly engaged in providing real estate broking services to Real Estate Developers, retail buyers/sellers and investors for residential and commercial space. We deal in new constructed properties & plotting projects, whereby we assist the Real Estate Developers in selling and potential customers in purchasing the properties. We operate our business through direct selling by our in-house sales team and small-scale brokers/agents listed on mymagnet platform for referral services.
4. The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclosed to the extent identified.
5. The statement includes the results for the half year ended 31<sup>st</sup> March, 2026 being the balanced figure between audited figures in respect of the full financial year and the un-audited figures in respect of the 1<sup>st</sup> half year of the previous financial year.
6. Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.
7. In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.

8. Unbilled revenue:

The Company has recognised unbilled revenue which is in accordance with Accounting Standard 9 (AS 9). The detailed breakup between billed and unbilled revenue is as follows:

(in Lacs)

Revenue from operations	Half Year Ended			Year Ended	
	31-03-26	30-09-25	31-03-25	31-03-26	31-03-25
	Audited	Unaudited	Audited	Audited	Audited
Billed revenue	2,517.51	2,012.17	2,378.86	4,529.68	5,122.37
Unbilled revenue	493.14	584.38	963.65	1,077.52	1,526.94
Unbilled revenue converted into billed revenue	(931.69)	(643.43)	(494.58)	(1,575.12)	(782.23)
<b>Total</b>	<b>2,078.96</b>	<b>1,953.12</b>	<b>2,847.93</b>	<b>4,032.08</b>	<b>5,867.08</b>

9. From the FY 24-25, the Company has revised its estimate to include seat cost and laptop rent as part of capitalised development costs for domain and application. Previously, only salary cost, professional fees, and tool costs related to development were capitalised. The impact of this change in estimate has led to increase in the intangible assets under development and decrease in expenses by Rs. 26.45 lacs in the FY 24-25. This change reflects a more accurate allocation of directly attributable costs in line with applicable accounting standards and is applied prospectively.
10. During the financial half year and year ended March 31, 2025, the Company has issued and allotted 1,71,000 equity shares on a preferential basis, having face value of ₹10 at an issue price of ₹555 each (including premium of ₹545 per equity shares), which was approved by the members through special resolution by way of postal ballot on January 10, 2025.
11. The Status of investor's complaints during the year ended on March 31, 2026 as under: -

Complaints pending at the beginning of the period.	Nil
Complaints received during the period.	Nil
Complaints disposed during the period.	Nil
Complaints resolved at the end of the period	Nil

**For Homesfy Realty Limited**

**Ashish Kukreja**  
Chairman & Managing Director  
DIN: 03068422  
Place: Tamil Nadu  
Date: May 28, 2026

**Mukesh Mishra**  
Director  
DIN: 06450500  
Place: Thane  
Date: May 28, 2026

### Independent Auditor's Report on Half Yearly and Year to Date Consolidated Financial Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of  
Homesfy Realty Limited  
1602,16<sup>th</sup> Floor, Dev Corpora,  
Near Cadbury Junction,  
Thane (W), Thane - 400601  
Maharashtra

#### Opinion

1. We have audited the accompanying consolidated half yearly and year to date financial results ('the Statement') of **Homesfy Realty Limited** ('the Company') and its subsidiary Homesfy Global Realty L.L.C. (the holding company and its subsidiary together referred to as ("group") for the year ended 31<sup>st</sup> March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 (as amended) ('Listing Regulations').
2. In our Opinion and to the best of our information and according to the explanations given to us the statement:
  - (i) Includes the result of the following foreign subsidiary:
    - a. **Homesfy Global Realty L.L.C**
  - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations: and
  - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards 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 financial information for the half year and year ended 31<sup>st</sup> March 2026.

#### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charges with Governance for the Statement**

4. This consolidated financial result has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the statement that gives a true and fair view of the net Loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereafter and other accounting principles generally accepted in India, and in compliance with Regulation 33 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 design, effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Statement**

5. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 conclusion 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 financial results, including the disclosures, and whether the financial result represent 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.

#### **Other Matters**

6. The consolidated Financial Results include the audited Financial Results of Homesfy Global Realty L.L.C a foreign subsidiary, whose financial statements reflect total assets of INR 1.39/- (INR in Lakhs) as at March 31, 2026 and total revenue of INR 0.00 (INR in Lakhs) for the year ended March 31, 2026. The financial statements are audited by another auditor whose reports have been furnished to us and our opinion is based solely on reports of the other auditor.

Our Opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the Financial Results/ financial information certified by the board of directors.

The statement includes the half yearly results for the year ended 31<sup>st</sup> March 2026 being the balancing figure between audited in respect of the full financial year and the un-audited figures published in respect of 1<sup>st</sup> half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

**For Venus Shah & Associates LLP**  
**Chartered Accountants**  
FRN No.: 120878W/W101094

**Manish S.Patil**  
**Partner**  
Membership No: 140937  
Place: Mumbai  
UDIN: 26140937QJYIAA9471  
Date: May 28, 2026

**Homesfy Realty Limited**  
**Formerly Known as Homesfy Realty Private Limited / Craft Financial Advisors Private Limited**  
**(CIN: L70100MH2011PLC217134)**  
**(Address: 1602, 16th floor, Dev Corpora Near Cadbury Junction, Thane west, Thane, Maharashtra 400601, India)**  
**Part- 1**  
**Consolidated Statement of Profit and loss for the year ended 31 March 2026**

Sr. No.	Particulars	(INR in Lakhs, unless otherwise stated)				
		Half Year Ended			Year Ended	
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
<b>I</b>	Revenue from Operations	2,078.96	1,953.12	2,847.93	4,032.08	5,867.08
<b>II</b>	Other Income	81.91	83.10	82.58	165.01	138.52
<b>III</b>	<b>Total Income (I+II)</b>	<b>2,160.87</b>	<b>2,036.22</b>	<b>2,930.51</b>	<b>4,197.09</b>	<b>6,005.60</b>
<b>IV</b>	<b>Expenses</b>					
(a)	Cost of Material Consumed	-	-	-	-	-
(b)	Purchases of Stock in Trade	-	-	-	-	-
(c)	Change in Inventories of work in progress and finished goods	-	-	-	-	-
(d)	Employee Benefit Expenses	1,398.20	1,274.59	1,418.65	2,672.79	2,826.87
(e)	Finance Costs	0.73	0.89	1.33	1.62	19.88
(f)	Depreciation and Amortization Expenses	121.29	59.03	51.20	180.32	84.85
(g)	Other Expenses	1,810.82	1,556.36	1,460.66	3,367.18	2,884.42
	<b>Total expenses (IV)</b>	<b>3,331.04</b>	<b>2,890.87</b>	<b>2,931.84</b>	<b>6,221.91</b>	<b>5,816.02</b>
<b>V</b>	<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax (III-IV)</b>	<b>(1,170.17)</b>	<b>(854.65)</b>	<b>(1.33)</b>	<b>(2,024.82)</b>	<b>189.58</b>
(a)	Exceptional Item	18.60	-	-	18.60	-
(b)	Prior Period Item	17.32	-	-	17.32	-
(c)	Extraordinary Item	-	-	-	-	-
<b>VI</b>	<b>Total of Exceptional and Extraordinary Item</b>	<b>35.92</b>	<b>-</b>	<b>-</b>	<b>35.92</b>	<b>-</b>
<b>VII</b>	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>(1,206.09)</b>	<b>(854.65)</b>	<b>(1.33)</b>	<b>(2,060.74)</b>	<b>189.58</b>
<b>VIII</b>	<b>Tax Expenses</b>					
(a)	- Current Tax	-	-	(0.07)	-	50.62
(b)	- Deferred Tax	(11.47)	(0.78)	2.07	(12.25)	(0.15)
(c)	- MAT Credit Entitlement	-	-	-	-	-
(d)	- Prior Period Taxes	-	-	1.61	-	1.61
(e)	- Excess/Short Provision Written back/off	-	-	-	-	-
<b>IX</b>	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>(1,194.62)</b>	<b>(853.87)</b>	<b>(4.94)</b>	<b>(2,048.49)</b>	<b>137.50</b>
<b>X</b>	<b>Earnings Per Share (Face Value per Share Rs. each)</b>					
	Basic Earnings Per Share (in INR)	(37.03)	(26.47)	(0.16)	(63.50)	4.46
	Diluted Earnings Per Share (in INR)	(36.97)	(26.44)	(0.16)	(63.41)	4.46
	Earnings Per Share (not annualised for half year ended)					

**For Homesfy Realty Limited**

**Ashish Kukreja**  
Chairman & MD  
DIN: 03068422  
Place: Tamil Nadu  
Date: 28 May, 2026

**Mukesh Mishra**  
Director  
DIN: 06450500  
Place: Thane  
Date: 28 May, 2026

**Homesfy Realty Limited**  
**Formerly Known as Homesfy Realty Private Limited / Craft Financial Advisors Private Limited**  
(CIN: L70100MH2011PLC217134)  
(Address: 1602, 16th floor, Dev Corpora Near Cadbury Junction, Thane west, Thane, Maharashtra 400601, India)  
**Part-2**  
**Consolidated Statement of Assets & Liabilities as at 31 March 2026**

Particulars	31-03-26	31-03-25
	Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	322.62	322.62
(b) Reserves and Surplus	2,647.26	4,699.60
(c) Money Received against Share Warrants	-	-
<b>Total</b>	<b>2,969.88</b>	<b>5,022.22</b>
<b>(2) Share application money pending allotment</b>	-	-
<b>(3) Non-current liabilities</b>		
(a) Long-term Borrowings	12.42	18.90
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long term Liabilities	-	-
(d) Long-term Provisions	81.39	80.50
<b>Total</b>	<b>93.81</b>	<b>99.40</b>
<b>(4) Current liabilities</b>		
(a) Short-term Borrowings	-	-
(b) Trade Payables		
- Due to Micro and Small Enterprises	40.64	39.91
- Due to Others	330.79	184.64
(c) Other Current Liabilities	245.46	351.02
(d) Short-term Provisions	625.47	364.02
<b>Total</b>	<b>1,242.36</b>	<b>939.59</b>
<b>Total Equity and Liabilities</b>	<b>4,306.05</b>	<b>6,061.21</b>
<b>II. ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	28.46	28.62
(ii) Intangible Assets	313.97	128.67
(iii) Capital Work-in-progress	-	-
(iv) Intangible Assets under Development	183.36	318.62
(b) Non-current Investments	-	-
(c) Deferred Tax Assets (net)	20.47	8.23
(d) Long-term Loans and Advances	-	-
(e) Other Non-current Assets	-	-
<b>Total</b>	<b>546.26</b>	<b>484.14</b>
<b>(2) Current assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	1,495.92	2,496.39
(d) Cash and Cash Equivalents	1,734.02	2,535.36
(e) Short-term Loans and Advances	155.42	160.35
(f) Other Current Assets	374.43	384.97
<b>Total</b>	<b>3,759.79</b>	<b>5,577.07</b>
<b>Total Assets</b>	<b>4,306.05</b>	<b>6,061.21</b>

For Homesfy Realty Limited

Ashish Kukreja  
Chairman & MD  
DIN: 03068422  
Place: Tamil Nadu  
Date: 28 May, 2026

Mukesh Mishra  
Director  
DIN: 06450500  
Place: Thane  
Date: 28 May, 2026

**Homesfy Realty Limited**

Formerly Known as Homesfy Realty Private Limited / Craft Financial Advisors Private Limited

(CIN: L70100MH2011PLC217134)

(Address: 1602, 16th floor, Dev Corpora Near Cadbury Junction, Thane west, Thane, Maharashtra 400601, India)

**Part - 3****Consolidated Cash Flow Statement for the year ended 31 March 2026**

(INR in Lakhs, Unless Otherwise Stated)

Particulars	31-03-26	31-03-25
	Audited	Audited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax	(2048.49)	137.50
Depreciation and Amortisation Expense	180.32	84.85
Provision for Tax	(12.25)	50.47
Bad debt, provision for doubtful debts	91.59	77.61
Interest Income	(130.56)	(93.99)
Finance Costs	1.62	19.88
Foreign exchange gain/loss	(13.03)	(2.67)
ESOP compensation expense	9.08	9.59
<b>Operating Profit before working capital changes</b>	<b>(1921.72)</b>	<b>283.24</b>
Adjustment for:		
Trade Receivables	908.88	86.71
Other Current Assets	28.50	(87.62)
Trade Payables	146.88	38.51
Long Term Provisions	0.89	19.44
Other Current Liabilities	(105.56)	55.76
Short-term Provisions	261.45	(27.44)
Cash generated from Operations	(680.68)	368.60
Tax paid (Net)	0.00	50.62
<b>Net Cash from Operating Activities</b>	<b>(680.68)</b>	<b>317.98</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(230.20)	(204.36)
Investment in Subsidiary Company	-	-
Interest received	130.56	93.99
<b>Net Cash (Used in) Investing Activities</b>	<b>(99.64)</b>	<b>(110.37)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	0.00	949.08
Proceeds from Long Term Borrowings	(6.47)	4.49
Interest Paid	(1.62)	(19.88)
Net Cash (Used in) / Generated from Financing Activities	(8.09)	933.69
<b>Net (Decrease) in Cash and Cash Equivalents</b>	<b>(788.41)</b>	<b>1141.30</b>
Opening Balance of Cash and Cash Equivalents *	2535.36	1396.95
Exchange difference of Foreign Currency Cash and Cash equivalents	(12.93)	(2.89)
<b>Closing Balance of Cash and Cash Equivalents *</b>	<b>1734.02</b>	<b>2535.36</b>

\* Cash and cash equivalents includes term deposits.

**Note:**

1. The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".
2. Previous Years Figures have been regrouped/ reclassified/ rearranged wherever applicable.

**For Homesfy Realty Limited****Ashish Kukreja**

Chairman &amp; Managing Director

DIN: 03068422

Place: Tamil Nadu

Date: 28 May, 2026

**Mukesh Mishra**

Director

DIN: 06450500

Place: Thane

Date: 28 May, 2026

**HOMESFY REALTY LIMITED**  
**(FORMERLY KNOWN AS HOMESFY REALTY PRIVATE LIMITED /**  
**CRAFT FINANCIAL ADVISORS PRIVATE LIMITED)**

**CIN: L70100MH2011PLC217134**

**1602, 16th Floor, Dev Corpora, Near Cadbury Junction, Thane (W), Thane-400601,  
Maharashtra, India**

**Statement of Consolidated Financial Results for the half year and year ended on March 31, 2026**

**Part – 1**

**Notes for Consolidated Financial Results**

1. The financial results are prepared in accordance with the Accounting Standard Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other accounting practices and policies, as applicable.
2. The above audited financials of M/s Homesfy Realty Limited (the company) for the half year and year ended March 31, 2026 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 28<sup>th</sup> May, 2026. Mr. Ashish Kukreja, Chairman & Managing Director & Mr. Mukesh Mishra, Director are authorized by the board of directors for signing of the financial results.
3. Company is mainly engaged in providing real estate broking services to Real Estate Developers, retail buyers/sellers and investors for residential and commercial space. We deal in new constructed properties & plotting projects, whereby we assist the Real Estate Developers in selling and potential customers in purchasing the properties. We operate our business through direct selling by our in-house sales team and small-scale brokers/agents listed on mymagnet platform for referral services.
4. The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclosed to the extent identified.
5. The statement includes the results for the half year ended 31<sup>st</sup> March, 2026 being the balanced figure between audited figures in respect of the full financial year and the un-audited figures in respect of the 1<sup>st</sup> half year of the previous financial year.
6. Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.
7. In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the Statutory Auditors of the Company.
8. List of entities consolidated in the statement:

Name of subsidiary company	Status
Homesfy Global Realty LLC	Wholly owned subsidiary

9. Unbilled revenue:

The Company has recognised unbilled revenue which is in accordance with Accounting Standard 9 (AS 9). The detailed breakup between billed and unbilled revenue is as follows:

Revenue from operations	Half Year Ended			Year Ended	
	31-03-26	30-09-25	31-03-25	31-03-26	31-03-25
	Audited	Unaudited	Audited	Audited	Audited
Billed revenue	2,517.51	2,012.17	2,378.86	4,529.68	5,122.37
Unbilled revenue	493.14	584.38	963.65	1,077.52	1,526.94
Unbilled revenue converted into billed revenue	(931.69)	(643.43)	(494.58)	(1,575.12)	(782.23)
<b>Total</b>	<b>2,078.96</b>	<b>1,953.12</b>	<b>2,847.93</b>	<b>4,032.08</b>	<b>5,867.08</b>

10. From FY 24-25, the Company has revised its estimate to include seat cost and laptop rent as part of capitalised development costs for domain and application. Previously, only salary cost, professional fees, and tool costs related to development were capitalised. The impact of this change in estimate has led to increase in the intangible assets under development and decrease in expenses by Rs. 26.45 lacs in the FY 24-25. This change reflects a more accurate allocation of directly attributable costs in line with applicable accounting standards and is applied prospectively.
11. During the financial half year and year ended March 31, 2025, the Company has issued and allotted 1,71,000 equity shares on a preferential basis, having face value of ₹10 at an issue price of ₹555 each (including premium of ₹545 per equity shares), which was approved by the members through special resolution by way of postal ballot on January 10, 2025.
12. The Status of investor's complaints during the year ended on March 31, 2026 as under: -

Complaints pending at the beginning of the period.	Nil
Complaints received during the period.	Nil
Complaints disposed during the period.	Nil
Complaints resolved at the end of the period	Nil

**For Homesfy Realty Limited**

**Ashish Kukreja**  
Chairman & Managing Director  
DIN: 03068422  
Place: Tamil Nadu  
Date: May 28, 2026

**Mukesh Mishra**  
Director  
DIN: 06450500  
Place: Thane  
Date: May 28, 2026