

October 16, 2026

Department of Corporate Services
BSE Limited,
Mumbai 400 001

Through: BSE Listing Centre

Scrip Code: Equity - 533273
Debt: 976127, 976128

The Listing Department
National Stock Exchange of India Limited,
Mumbai 400 051

Through: NEAPS

Scrip Symbol: OBEROIRLTY

Sub: Unaudited consolidated and standalone financial results for the quarter ended September 30, 2026

Dear Sirs,

With reference to the above, we hereby inform you that the Board of Directors in their meeting held on October 16, 2026 have approved the unaudited consolidated and standalone financial results for the quarter ended September 30, 2026 and the same are enclosed herewith.

Also enclosed herewith are the Limited Review Reports on the above consolidated and standalone financial results.

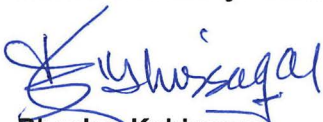
The above meeting of the Board of Directors commenced at 2:30 p.m. and concluded at 3:45 p.m. 8/2/26

Also, with the financial results as above having been communicated to the stock exchanges, the Trading Window shall open w.e.f. October 19, 2026.

Request you to kindly take the above on record and oblige.

Thanking you.

For **Oberoi Realty Limited**


Bhaskar Kshirsagar
Company Secretary

Encl: As above.

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Oberoi Realty Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Oberoi Realty Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter and period ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the entities listed in Annexure 1 of this report:
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

- Four subsidiaries, whose unaudited interim financial results include total assets of Rs. 2,156.48 lakhs as at September 30, 2026, total revenues of Rs 0.92 lakhs and Rs. 1.84 lakhs, total net profit after tax and total comprehensive income of Rs. 0.18 lakhs and Rs. 0.60 lakhs, each for the quarter ended



Oberoi Realty Limited

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September 30, 2026 and for the period ended on that date respectively, and net cash outflows of Rs. 1.37 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

- Three joint ventures, whose unaudited interim financial results include Group's share of net profit after tax and total comprehensive income of Rs. 47.49 lakhs and Rs. 91.95 lakhs each for the quarter ended September 30, 2026 and for the period ended on that date respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditor.

The independent auditor's reports on interim financial results and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of three joint ventures, whose interim financial results includes the Group's share of net loss after tax and total comprehensive loss of Rs. 0.01 lakhs, each for the quarter ended September 30, 2026 and for the period ended on that date respectively.

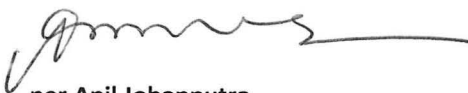
The unaudited interim financial results and other unaudited financial information of these joint ventures have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these joint ventures, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group.

Our conclusion on the Statement in respect of matters stated in paragraphs 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

**per Anil Jobanputra**

Partner

Membership No: 110759

UDIN: 26110759VMKW6I3808

Place: Mumbai

Date: October 16, 2026



Oberoi Realty Limited

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Annexure 1 to the Review Report on the Unaudited Consolidated Quarterly Financial Results of Oberoi Realty Limited for the quarter and period ended September 30, 2026

Subsidiaries

1. Buoyant Realty LLP
2. Encase Realty Private Limited
3. Expressions Realty Private Limited
4. Incline Realty Private Limited
5. Integrus Realty Private Limited
6. Kingston Hospitality and Developers Private Limited
7. Kingston Property Services Limited
8. Oberoi Realty Foundation
9. Perspective Realty Private Limited
10. Pursuit Realty LLP
11. Centerstage Realty Private Limited (w.e.f June 02, 2026)

Joint Ventures

1. Homexchange Private Limited
2. Moveup Real Estate Private Limited
3. Saldanha Realty and Infrastructure LLP
4. Schematic Estate LLP
5. Shri Siddhi Avenues LLP
6. Hotel Horizon Private Limited (w.e.f May 07, 2026)

Associate

1. I-ven Realty Limited



5/13

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a. Revenue from operations	1,67,095	1,30,089	1,77,904	2,97,184	2,76,659	6,00,906
	b. Other income	6,542	6,080	6,580	12,622	15,223	29,521
	Total income (a+b)	1,73,637	1,36,169	1,84,484	3,09,806	2,91,882	6,30,427
2	Expenses						
	a. Land, development rights, construction and other costs	1,69,908	94,292	59,644	2,64,200	1,22,243	3,00,171
	b. Change in inventories	(1,14,401)	(47,357)	7,652	(1,61,758)	(15,986)	(73,673)
	c. Employee benefits expense	1,890	4,125	3,448	6,015	6,662	13,468
	d. Finance cost	5,814	5,243	7,117	11,057	14,612	24,063
	e. Depreciation and amortisation	3,502	3,499	3,343	7,001	6,505	13,083
	f. Other expenses	7,781	5,615	5,131	13,396	9,677	25,125
	Total expenses (a+b+c+d+e+f)	74,494	65,417	86,335	1,39,911	1,43,713	3,02,237
3	Profit before share of profit of joint ventures (net) and exceptional items (1-2)	99,143	70,752	98,149	1,69,895	1,48,169	3,28,190
4	Share of profit of joint ventures/Associate (net)	424	412	1,165	836	1,841	1,677
5	Profit before exceptional items and tax (3+4)	99,567	71,164	99,314	1,70,731	1,50,010	3,29,867
6	Exceptional item	-	-	-	-	-	2,306
7	Profit before tax (5-6)	99,567	71,164	99,314	1,70,731	1,50,010	3,27,561
8	Tax expense						
	a. Current tax	21,289	15,361	20,491	36,650	29,316	80,306
	b. Deferred tax	2,113	1,452	2,797	3,565	2,543	(3,488)
9	Net profit for the period (7-8)	76,165	54,351	76,026	1,30,516	1,18,151	2,50,743
10	Other comprehensive income						
	a. Items that will not be reclassified to profit or loss	(353)	161	(108)	(192)	(141)	28
	b. Income tax relating to items that will not be reclassified to profit or loss	89	(41)	28	48	36	(7)
11	Total comprehensive income for the period (9+10)**	75,901	54,471	75,946	1,30,372	1,18,046	2,50,764
12	Paid-up equity share capital (Face value of Rs.10 each)	36,360	36,360	36,360	36,360	36,360	36,360
13	Paid up debt capital	2,62,996	2,75,559	3,01,601	3,01,601	3,01,601	2,81,622
14	Other equity						17,55,803
15	Net worth	19,08,992	18,39,868	16,73,989	19,08,992	16,73,989	17,92,163
16	Capital redemption reserve	5,710	5,710	5,710	5,710	5,710	5,710
17	Earnings per share (EPS)* (Face value of Rs.10 each)						
	a) Basic EPS without considering exceptional items	20.95	14.95	20.91	35.90	32.49	69.44
	b) Basic EPS	20.95	14.95	20.91	35.90	32.49	68.96
	c) Diluted EPS without considering exceptional items	20.94	14.94	20.91	35.88	32.49	69.44
	d) Diluted EPS	20.94	14.94	20.91	35.88	32.49	68.96
18	Debt equity ratio	0.14	0.15	0.18	0.14	0.18	0.16
19	Debt service coverage ratio	3.87	1.61	4.26	2.44	2.86	2.68
20	Interest service coverage ratio	15.95	11.32	14.17	13.62	10.60	11.96
21	Current ratio	3.04	4.00	4.29	3.04	4.29	3.99
22	Long term debt to working capital ratio	0.17	0.19	0.24	0.17	0.24	0.21
23	Bad debts to Account receivable ratio	-	-	-	-	-	-
24	Current liability ratio	0.70	0.60	0.52	0.70	0.52	0.58
25	Total debts to total assets ratio	0.09	0.11	0.13	0.09	0.13	0.11
26	Debtors turnover^ (days)	16	23	15	20	11	13
27	Inventory turnover^ (days)	1,861	2,020	1,319	1,964	1,641	1,582
28	Operating margin (%)	60.99%	56.43%	57.35%	59.00%	55.69%	55.50%
29	Net profit margin (%)	43.86%	39.92%	41.21%	42.13%	40.48%	39.77%

* Not annualised, except year end Basic and Diluted EPS

** Entirely attributable to shareholders of the parent.

^ Ratios for the quarter/half year have been annualised.

Notes:

- The Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 16, 2026 and have been subjected to Limited Review by the Statutory Auditors of the Company. The Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- The nature of the accounting of the real estate business of the Group is such that the result of the quarter/half year/year may not be strictly comparable to earlier quarter/half year/year.
- At the Board Meeting held on October 16, 2026 the Board of Directors of the Holding Company declared 2nd interim dividend of Rs.2 per equity share (20% of face value of equity share) for the financial year 2026-2027.
- The senior, rated, listed, secured, redeemable, non-convertible debentures issued by the Holding Company are secured by (i) exclusive mortgage of the unsold identified residential units in projects developed by the Holding Company, and (ii) exclusive charge on Receivables from certain identified residential units from the said projects, and the bank accounts into which such Receivables are deposited. The security cover of at least 1.5 times in respect of the said debentures has been maintained as on September 30, 2026 as per the terms of offer document and the Debenture Trust Deed.
- During the quarter ended September 30, 2026, the Holding Company, in exercise of the option available to it under the terms of the Issue, had redeemed the Rs.13,500 lakh from Series 2 NCDs (ISIN: INE093107074).

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BY

SRBC & CO LLP
MUMBAI

6 Formulae for computation of ratios are as follows:

- Debt Equity Ratio = Debt/Equity (Debt = Non current borrowings + Current borrowings including current maturities of long term debt)
- Debt Service Coverage Ratio = Earnings before interest and tax less interest income/(Interest Expense + Principal Repayments made during the period) (Interest expense includes interest capitalised to projects)
- Interest Service Coverage Ratio = Earnings before interest and tax less interest income/Interest Expense
- Current Ratio = Current Assets/Current Liabilities
- Long term debt to working capital = Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)/Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)
- Bad debts to Account receivable ratio = Bad Debts/Average Trade Receivables
- Current liability ratio = Total Current Liabilities/Total Liabilities
- Total debts to total assets = Total Debt/Total Assets
- Debtors turnover = Average Trade Receivables/Total revenue from operations (For revenue from projects for sale, the billing during the period is considered).
- Inventory turnover = Average Inventories/Cost of Goods Sold
- Operating margin (%) = (Earnings before interest, tax and depreciation and amortisation - Other Income)/ Revenue from operations
- Net profit margin (%) = Net profit for the period (Including Share of profit / (loss) of joint ventures (net))/ Total income

7 The standalone financial results for the quarter and half year ended September 30, 2026 are summarised below and detailed financial results are available on the Company's website www.oberoirealty.com and have been submitted to the BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the equity shares of the Company are listed.

Particulars	Quarter ended			Half Year ended		(Rs. in Lakh)
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/2026
Total revenue (including other income)	1,58,814	1,16,848	1,60,959	2,75,662	2,47,043	5,20,258
Profit before tax	94,236	64,151	80,410	1,58,387	1,19,969	2,58,670
Profit after tax	73,588	50,763	61,802	1,24,351	92,686	1,96,837

8 Unaudited Consolidated Segment wise Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2026:

Particulars	Quarter ended			Half Year ended		(Rs. in Lakh)
	30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/2026
Segment Revenue						
(a) Real estate	1,62,534	1,25,402	1,73,442	2,87,936	2,67,933	5,81,108
(b) Hospitality	4,561	4,687	4,462	9,248	8,726	19,798
Total Segment Revenue	1,67,095	1,30,089	1,77,904	2,97,184	2,76,659	6,00,906
Less: Inter segment revenue	-	-	-	-	-	-
Net income from operations	1,67,095	1,30,089	1,77,904	2,97,184	2,76,659	6,00,906
Segment Expenses						
(a) Real estate						
Land, development rights, construction and other costs	1,68,461	92,811	58,286	2,61,272	1,19,607	2,94,259
Change in inventories	(1,14,408)	(47,376)	7,643	(1,61,784)	(16,004)	(73,635)
Other expenses	8,616	6,847	6,273	15,463	12,098	23,961
(b) Hospitality						
Food, beverages & Hotel Expenses	1,448	1,480	1,357	2,928	2,636	5,912
Change in inventories	8	19	9	27	18	(39)
Other expenses	1,564	1,490	1,445	3,054	2,945	6,951
Total Segment Expenses	65,689	55,271	75,013	1,20,960	1,21,300	2,57,409
Segment Results						
(Profit before unallocable (expenditure) / income, interest and finance charges and tax)						
(a) Real estate	99,865	73,120	1,01,240	1,72,985	1,52,232	3,36,522
(b) Hospitality	1,542	1,698	1,651	3,240	3,127	6,973
Total Segment Results	1,01,407	74,818	1,02,891	1,76,225	1,55,359	3,43,495
Add/(Less):						
i) Interest and finance charges	(5,814)	(5,243)	(7,117)	(11,057)	(14,612)	(24,063)
ii) Unallocable income net of Unallocable Expenditure	3,550	1,177	2,375	4,727	7,422	8,758
Profit before share of profit of joint ventures/Associate (net)	99,143	70,752	98,149	1,69,895	1,48,169	3,28,190
Add: Share of profit of joint ventures/Associate (net)						
(a) Real estate	424	412	1,165	836	1,841	1,677
Profit after share of profit of joint ventures/Associate (net) and before exceptional items and tax	99,567	71,164	99,314	1,70,731	1,50,010	3,29,867
Segment Assets						
(a) Real estate	24,55,377	22,20,432	19,42,124	24,55,377	19,42,124	21,11,185
(b) Hospitality	1,97,819	1,90,379	1,74,191	1,97,819	1,74,191	1,82,984
Total segment assets	26,53,196	24,10,811	21,16,315	26,53,196	21,16,315	22,94,169
Add: Unallocated assets (1)	2,08,621	1,71,104	2,75,513	2,08,621	2,75,513	2,38,679
Total Assets	28,61,817	25,81,915	23,91,828	28,61,817	23,91,828	25,32,848
Segment Liabilities						
(a) Real estate	9,19,788	7,14,191	6,91,715	9,19,788	6,91,715	7,18,262
(b) Hospitality	19,487	15,376	16,165	19,487	16,165	7,781
Total segment liability	9,39,275	7,29,567	7,07,880	9,39,275	7,07,880	7,26,043
Add: Unallocated liabilities (2)	13,550	12,480	9,959	13,550	9,959	14,642
Total Liabilities	9,52,825	7,42,047	7,17,839	9,52,825	7,17,839	7,40,685

(1) Unallocated assets primarily comprise of corporate investments, tax, Right-of-use assets, deferred tax assets and certain property, plant and equipment.

(2) Unallocated liabilities primarily includes tax, lease liabilities and deferred tax liabilities.

For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

Mumbai, October 16, 2026



Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
ASSETS		
I) Non-current assets		
a) Property, plant and equipment	22,621	23,883
b) Capital work in progress	1,92,483	1,75,173
c) Investment properties	4,38,079	4,43,258
d) Other intangible assets	1,777	1,994
e) Right-of-use assets	770	898
f) Investments accounted for using the equity method	37,300	37,529
g) Financial assets		
i) Investments	9,446	8,916
ii) Other financial assets	14,371	4,410
h) Deferred tax assets (net)	11,091	14,526
i) Other non-current assets	99,312	97,291
	8,27,250	8,07,878
II) Current assets		
a) Inventories	11,80,080	10,18,322
b) Financial assets		
i) Investments	1,06,423	1,27,285
ii) Trade receivables	53,453	32,404
iii) Cash and cash equivalents	39,372	17,568
iv) Bank balances other than (iii) above	1,40,651	1,52,107
v) Loans	1,10,646	59,301
vi) Other financial assets	666	658
c) Current tax assets (net)	2,893	1,317
d) Other current assets	4,00,383	3,16,008
	20,34,567	17,24,970
TOTAL ASSETS (I+II)	28,61,817	25,32,848
EQUITY AND LIABILITIES		
I) Equity		
a) Equity share capital	36,360	36,360
b) Other equity	18,72,632	17,55,803
	19,08,992	17,92,163
II) Liabilities		
i) Non-current liabilities		
a) Financial liabilities		
i) Borrowings	2,12,834	2,36,420
ii) Lease Liabilities	592	705
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,839	1,860
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,911	5,996
iv) Other financial liabilities		
i) Capital creditors		
a) Total outstanding dues of micro enterprises and small enterprises	1,254	1,742
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,203	2,871
ii) Other financial liabilities	45,908	44,851
b) Provisions	417	455
c) Deferred tax liabilities (Net)	215	134
d) Other non-current liabilities	11,958	13,390
	2,83,131	3,08,424
ii) Current liabilities		
a) Financial liabilities		
i) Borrowings	50,162	45,203
ii) Lease Liabilities	235	212
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,344	3,956
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	67,908	45,246
iv) Other financial liabilities		
i) Capital creditors		
a) Total outstanding dues of micro enterprises and small enterprises	248	613
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	985	2,361
ii) Other financial liabilities	44,683	43,008
b) Other current liabilities	5,00,329	2,85,191
c) Provisions	170	2,493
d) Current tax liabilities (net)	3,630	3,978
	6,69,694	4,32,261
TOTAL LIABILITIES (i+ii)	9,52,825	7,40,685
TOTAL EQUITY AND LIABILITIES (I+II)	28,61,817	25,32,848

SIGNED FOR IDENTIFICATION

BY

SRBC & Co LLP
MUMBAI

Mumbai, October 16, 2026

For and on behalf of the Board

Vikas Oberoi
Chairman & Managing Director

Registered Office : Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Goregaon (E),
Mumbai – 400 063, India

CIN: L45200MH1998PLC114818, E-mail ID: corporate@oberoiirealty.com, Website: www.oberoiirealty.com,
Tel: +9122 6677 3333, Fax: +91 22 6677 3334

Unaudited Consolidated Cash Flow Statement for the Half Year Ended September 30, 2026

(Rs. in Lakh)

Particulars	Half Year ended	
	30/09/2026	30/09/2025
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax as per Statement of Profit and Loss	1,70,731	1,50,010
Adjustments for		
Depreciation and amortisation expense	7,001	6,505
Share based payment to employees	999	-
Interest income (including fair value change in financial instruments)	(9,490)	(7,225)
Interest expenses (including fair value change in financial instruments)	11,057	14,612
Profit on sale of investments in mutual funds (net)	(2,825)	(6,039)
(Gain)/loss on impairment/sale of investment in joint venture	-	94
(Gain)/loss from foreign exchange fluctuation (net)	31	25
Loss on sale/discarding of property, plant and equipments (net)	29	55
Share of profit of joint ventures	(836)	(1,841)
Sundry balances written off/(back)	(7)	(21)
Operating cash profit before working capital changes	1,76,690	1,56,175
Movement for working capital		
Increase/(decrease) in trade payables	19,921	(14,038)
Increase/(decrease) in other liabilities	2,08,720	58,284
Increase/(decrease) in financial liabilities	1,901	784
Increase/(decrease) in provisions	(2,553)	(279)
(Increase)/decrease in other assets	(81,030)	(44,335)
(Increase)/decrease in financial assets	(9)	414
(Increase)/decrease in trade receivables	(21,048)	(13,173)
(Increase)/decrease in inventories	(1,60,515)	(15,928)
Cash generated/(used) from operations	1,42,077	1,27,904
Direct taxes (paid)/refund (net)	(38,574)	(38,099)
Net cash inflow/(outflow) from operating activities (A)	1,03,503	89,805
CASH FLOW FROM INVESTING ACTIVITIES:		
Payments/adjustments for property, plant and equipment, investment properties, intangible assets and capital work-in-progress, including changes in capital advances and capital creditors (net)	(22,680)	(23,739)
Proceeds from sale of property, plant and equipment, investment properties, intangible assets	23	302
Interest received	5,256	3,687
Decrease/(increase) in loans and advances to/for joint ventures (net)	(47,360)	(535)
(Acquisition)/Proceeds on sale of investment in joint ventures and other (net of taxes)	(50)	6
(Increase)/decrease in other financial assets	1,496	(88,275)
Proceeds from sale of investments in mutual fund	6,03,381	2,58,613
Purchase of Mutual Fund Investments	(5,79,693)	(1,96,968)
Net cash inflow/(outflow) from investing activities (B)	(39,627)	(46,909)
CASH FLOW FROM FINANCING ACTIVITIES:		
Repayment of debentures	(30,300)	(12,000)
Proceeds from short term secured borrowings	34,101	11,169
Repayment of short term secured borrowings	(20,583)	(9,906)
Proceeds from long term secured borrowings	6,000	-
Repayment of long term secured borrowings	(6,834)	(17,734)
Interest paid (gross)	(9,911)	(12,505)
Dividend paid	(14,545)	(14,544)
Net cash inflow/(outflow) from financing activities (C)	(42,072)	(55,520)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	21,804	(12,624)
Add: cash and cash equivalents at the beginning of the year	17,568	26,767
Cash and cash equivalents at the end of the period	39,372	14,143

For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

SIGNED FOR IDENTIFICATION

BY

Mumbai, October 16, 2026


S R B C & C O L L P
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9/13

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Oberoi Realty Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Oberoi Realty Limited (the "Company") for the quarter and period ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP
Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Anil Jobanputra
Partner

Membership No.: 110759

UDIN: 26110759HAKWGC3921

Place: Mumbai

Date: October 16, 2026



Registered Office : Commerz, 3rd Floor, International Business Park, Oberoi Garden City, Goregaon (E),
Mumbai – 400 063, India

CIN: L45200MH1998PLC114818, E-mail ID: corporate@oberoiREALTY.com, Website: www.oberoiREALTY.com,
Tel: +9122 6677 3333, Fax: +91 22 6677 3334

Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026

(Rs. in Lakh, except per share data)

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30/09/2026	30/06/2026	30/09/2025 [*]	30/09/2026	30/09/2025 [*]	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a. Revenue from operations	1,45,429	1,03,827	1,54,526	2,49,256	2,32,060	4,91,555
	b. Other income	13,385	13,021	6,433	26,406	14,983	28,703
	Total income (a+b)	1,58,814	1,16,848	1,60,959	2,75,662	2,47,043	5,20,258
2	Expenses						
	a. Land, development rights, construction and other costs	1,59,999	86,062	50,192	2,46,061	97,166	2,54,594
	b. Change in inventories	(1,12,345)	(49,994)	12,964	(1,62,339)	(4,245)	(62,360)
	c. Employee benefits expense	1,541	3,723	3,032	5,264	5,921	11,931
	d. Finance cost	5,558	4,988	6,886	10,546	14,250	23,211
	e. Depreciation and amortisation	2,695	2,700	2,545	5,395	4,918	9,907
	f. Other expenses	7,130	5,218	4,930	12,348	9,064	22,404
	Total expenses (a+b+c+d+e+f)	64,578	52,697	80,549	1,17,275	1,27,074	2,59,687
3	Profit before exceptional items and tax (1-2)	94,236	64,151	80,410	1,58,387	1,19,969	2,60,571
4	Exceptional item	-	-	-	-	-	1,901
5	Profit before tax (3-4)	94,236	64,151	80,410	1,58,387	1,19,969	2,58,670
6	Tax expense						
	a. Current tax	19,060	12,143	17,820	31,203	24,734	66,509
	b. Deferred tax	1,588	1,245	788	2,833	2,549	(4,676)
7	Net profit for the period (5-6)	73,588	50,763	61,802	1,24,351	92,686	1,96,837
8	Other comprehensive income						
	a. Items that will not be reclassified to profit or loss	(332)	160	(84)	(172)	(117)	32
	b. Income tax relating to items that will not be reclassified to profit or loss	83	(40)	21	43	29	(8)
9	Total comprehensive income for the period (7+8)	73,339	50,883	61,739	1,24,222	92,598	1,96,861
10	Paid-up equity share capital (Face value of Rs.10 each)	36,360	36,360	36,360	36,360	36,360	36,360
11	Paid up debt capital	2,62,996	2,75,559	3,12,301	2,62,996	3,01,601	2,81,622
12	Other equity						15,72,946
13	Net worth	17,19,984	16,53,420	14,65,120	17,19,984	15,19,590	16,09,306
14	Capital redemption reserve	5,710	5,710	5,710	5,710	5,710	5,710
15	Earnings per share (EPS)* (Face value of Rs.10 each)						
	a) Basic EPS without considering exceptional items	20.24	13.96	17.00	34.20	25.49	54.53
	b) Basic EPS	20.24	13.96	17.00	34.20	25.49	54.14
	c) Diluted EPS without considering exceptional items	20.23	13.96	17.00	34.19	25.49	54.53
	d) Diluted EPS	20.23	13.96	17.00	34.19	25.49	54.14
16	Debt equity ratio	0.15	0.17	0.20	0.15	0.20	0.17
17	Debt service coverage ratio	3.70	1.46	4.33	2.28	2.88	2.38
18	Interest service coverage ratio	15.74	10.65	12.05	13.18	8.87	9.82
19	Current ratio	3.20	4.31	4.89	3.20	4.89	4.33
20	Long term debt to working capital ratio	0.17	0.19	0.23	0.17	0.23	0.20
21	Bad debts to Account receivable ratio	-	-	-	-	-	-
22	Current liability ratio	0.70	0.59	0.50	0.70	0.50	0.57
23	Total debts to total assets ratio	0.10	0.12	0.14	0.10	0.14	0.12
24	Debtors turnover [^] (days)	17	27	15	22	10	14
25	Inventory turnover [^] (days)	2,104	2,545	1,358	2,328	1,819	1,809
26	Operating margin (%)	61.27%	56.65%	53.98%	59.35%	53.50%	53.52%
27	Net profit margin (%)	46.34%	43.44%	38.40%	45.11%	37.52%	37.83%

* Not annualised, except year end Basic and Diluted EPS

Restated pursuant to merger. Refer note no.4

^ Ratios for the quarter/half year have been annualised.

Notes:

- The Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 16, 2026 and have been subjected to Limited Review by the Statutory Auditors of the Company. The Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.
- The nature of the accounting of the real estate business of the Group is such that the result of the quarter/half year/year may not be strictly comparable to earlier quarter/half year/year.
- At the Board Meeting held on October 16, 2026 the Board of Directors of the Company declared 2nd interim dividend of Rs.2 per equity share (20% of face value of equity share) for the financial year 2026-2027.
- The scheme of amalgamation of Nirmal Lifestyle Realty Private Limited ("the Transferor Company") (a wholly owned subsidiary company of the Company) with the Company ("Scheme") has been approved by the Hon'ble National Company Law Tribunal, Mumbai vide its order dated April 06, 2026 ('Order') and was made effective from April 14, 2026 by filing requisite forms with the Office of the Registrar Of Companies, Mumbai. The appointed date for the Scheme is November 7, 2024. Since the said transaction is a common control transaction, it has been accounted using the pooling of interest method as per Ind AS 103 and the comparative information included in these Standalone financial results has been adjusted to give effect of the merger of Transferor Company with effect from November 7, 2024.

This has resulted in restatement of financial results for the quarter and half year ended September 30, 2025. The changes in major heads are as below:

Particulars	Quarter ended		Half Year ended	
	30/09/2025		30/09/2025	
	Restated for merger	Reported	Restated for merger	Reported
Revenue from operations	1,54,526	1,54,526	2,32,060	2,32,060
Land, development rights, construction and other costs	50,192	47,723	97,166	94,672
Change in inventories	12,964	15,433	(4,245)	(1,751)
Net cash inflow/(outflow) from operating activities	-	-	99,099	1,03,154
Net cash inflow/(outflow) from investing activities	-	-	(54,894)	(57,417)
Net increase/(decrease) in cash and cash equivalents	-	-	(11,025)	(9,492)

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Particulars	As at 30/09/2026	As at 31/03/2026
	Unaudited	Audited
ASSETS		
I) Non-current assets		
a) Property, plant and equipment	22,409	23,669
b) Capital work in progress	1,36,895	1,27,330
c) Investment properties	2,96,341	3,00,049
d) Other intangible assets	1,777	1,994
e) Right-of-use assets	770	898
f) Financial assets		
i) Investments	80,982	53,682
ii) Other financial assets	14,116	3,685
g) Deferred tax assets (net)	-	2,635
h) Other non-current assets	55,590	80,121
	6,08,880	5,94,063
II) Current assets		
a) Inventories	11,46,148	9,83,808
b) Financial assets		
i) Investments	71,736	1,14,388
ii) Trade receivables	50,627	29,971
iii) Cash and cash equivalents	38,271	15,130
iv) Bank balances other than (iii) above	1,23,328	1,30,181
v) Loans	2,49,718	1,76,281
vi) Other financial assets	1,075	1,306
c) Current tax assets (net)	2,135	803
d) Other current assets	3,21,227	2,47,581
	20,04,265	16,99,449
TOTAL ASSETS (I+II)	26,13,145	22,93,512
EQUITY AND LIABILITIES		
I) Equity		
a) Equity share capital	36,360	36,360
b) Other equity	16,83,624	15,72,946
	17,19,984	16,09,306
II) Liabilities		
i) Non-current liabilities		
a) Financial liabilities		
i) Borrowings	2,12,834	2,36,420
ii) Lease Liabilities	592	705
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,153	1,101
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,079	4,359
iv) Other financial liabilities		
i) Capital Creditors		
a) Total outstanding dues of micro enterprises and small enterprises	397	455
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,430	2,001
ii) Other financial liabilities	35,075	34,995
b) Provisions	347	379
c) Deferred tax liabilities (net)	155	-
d) Other non-current liabilities	10,104	11,401
	2,66,166	2,91,816
ii) Current liabilities		
a) Financial liabilities		
i) Borrowings	50,162	45,203
ii) Lease Liabilities	235	212
iii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,037	3,236
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	55,841	33,883
iv) Other financial liabilities		
i) Capital Creditors		
a) Total outstanding dues of micro enterprises and small enterprises	87	223
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	829	2,027
ii) Other financial liabilities	43,212	35,267
b) Other current liabilities	4,72,011	2,66,641
c) Provisions	165	2,054
d) Current tax liabilities (net)	3,416	3,644
	6,26,995	3,92,390
TOTAL LIABILITIES (i+ii)	8,93,161	6,84,206
TOTAL EQUITY AND LIABILITIES (I+II)	26,13,145	22,93,512

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MUMBAI

For and on behalf of the Board



Vikas Oberoi
Chairman & Managing Director

- 5 The senior, rated, listed, secured, redeemable, non-convertible debentures issued by the Company are secured by (i) exclusive mortgage of the unsold identified residential units in projects developed by the Company, and (ii) exclusive charge on Receivables from certain identified residential units from the said projects, and the bank accounts into which such Receivables are deposited. The security cover of at least 1.5 times in respect of the said debentures has been maintained as on September 30, 2026 as per the terms of offer document and the Debenture Trust Deed.
- 6 During the quarter ended September 30, 2026, the Company, in exercise of the option available to it under the terms of the Issue, had redeemed the Rs.13,500 lakh from Series 2 NCDs (ISIN: INE093107074).
- 7 Formulae for computation of ratios are as follows:
- Debt Equity Ratio = Debt/Equity (Debt = Non current borrowings + Current borrowings including current maturities of long term debt)
 - Debt Service Coverage Ratio = Earnings before interest and tax less interest income/(Interest Expense + Principal Repayments made during the period) (Interest expense includes interest capitalised to projects)
 - Interest Service Coverage Ratio = Earnings before interest and tax less interest income/Interest Expense
 - Current Ratio = Current Assets/Current Liabilities
 - Long term debt to working capital = Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)/Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)
 - Bad debts to Account receivable ratio = Bad Debts/Average Trade Receivables
 - Current liability ratio = Total Current Liabilities/Total Liabilities
 - Total debts to total assets = Total Debt/Total Assets
 - Debtors turnover = Average Trade Receivables/Total revenue from operations (For revenue from projects for sale, the billing during the period is considered).
 - Inventory turnover = Average Inventories/Cost of Goods Sold
 - Operating margin (%) = (Earnings before interest, tax and depreciation and amortisation - Other Income)/ Revenue from operations
 - Net profit margin (%) = Net profit for the period/Total income
- 8 Unaudited Standalone Segment wise Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2026:

Particulars	Quarter ended			Half Year ended		Year ended
	30/09/2026	30/06/2026	30/09/2025#	30/09/2026	30/09/2025#	31/03/2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Real estate	1,40,868	99,140	1,50,064	2,40,008	2,23,334	4,71,757
(b) Hospitality	4,561	4,687	4,462	9,248	8,726	19,798
Total Segment Revenue	1,45,429	1,03,827	1,54,526	2,49,256	2,32,060	4,91,555
Less: Inter segment revenue	-	-	-	-	-	-
Net income from operations	1,45,429	1,03,827	1,54,526	2,49,256	2,32,060	4,91,555
Segment Expenses						
(a) Real estate						
Land, development rights, construction and other costs	1,58,551	84,582	48,834	2,43,133	94,530	2,48,683
Change in inventories	(1,12,353)	(50,013)	12,954	(1,62,366)	(4,264)	(62,322)
Other expenses	6,859	5,318	4,966	12,177	9,304	17,720
(b) Hospitality						
Food, beverages & Hotel Expenses	1,448	1,480	1,357	2,928	2,636	5,912
Change in inventories	8	19	9	27	18	(39)
Other expenses	1,569	1,496	1,448	3,065	2,948	6,961
Total Segment Expenses	56,082	42,882	69,568	98,964	1,05,172	2,16,915
Segment Results						
(Profit before unallocable income, interest and finance charges and tax)						
(a) Real estate	87,811	59,252	83,311	1,47,063	1,23,764	2,67,676
(b) Hospitality	1,536	1,692	1,647	3,228	3,123	6,963
Total Segment Results	89,347	60,944	84,958	1,50,291	1,26,887	2,74,639
Add/(Less):						
i) Interest and finance charges	(5,558)	(4,988)	(6,886)	(10,546)	(14,250)	(23,211)
ii) Unallocable income net of Unallocable Expenditure	10,447	8,195	2,338	18,642	7,332	9,143
Profit before exceptional items and tax	94,236	64,151	80,410	1,58,387	1,19,969	2,60,571
Segment Assets						
(a) Real estate	22,55,293	20,03,107	17,29,398	22,55,293	17,78,203	19,20,137
(b) Hospitality	1,62,554	1,57,658	1,41,187	1,62,554	1,46,249	1,52,998
Total segment assets	24,17,847	21,60,765	18,70,585	24,17,847	19,24,452	20,73,135
Add: Unallocated assets (1)	1,95,298	1,79,791	2,69,603	1,95,298	2,53,520	2,20,377
Total Assets	26,13,145	23,40,556	21,40,188	26,13,145	21,77,972	22,93,512
Segment Liabilities						
(a) Real estate	8,63,375	6,61,441	6,61,465	8,63,375	6,42,324	6,63,911
(b) Hospitality	17,503	14,749	5,517	17,503	6,604	7,094
Total segment liability	8,80,878	6,76,190	6,66,982	8,80,878	6,48,928	6,71,005
Add: Unallocated liabilities (2)	12,283	10,945	8,086	12,283	9,454	13,201
Total Liabilities	8,93,161	6,87,135	6,75,068	8,93,161	6,58,382	6,84,206

(1) Unallocated assets primarily comprise of corporate investments, tax, Right-of-use assets, deferred tax assets and certain property, plant and equipment.

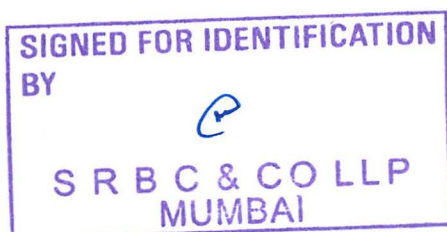
(2) Unallocated liabilities primarily includes tax, lease liabilities and deferred tax liabilities.

Restated pursuant to merger. Refer note no.4

For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director

Mumbai, October 16, 2026



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Mumbai – 400 063, India

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Unaudited Standalone Cash Flow Statement for the Half Year Ended September 30, 2026

(Rs. in Lakh)

Particulars	Half Year ended	
	30/09/2026	30/09/2025#
	Unaudited	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax as per Statement of Profit and Loss	1,58,387	1,19,969
Adjustments for		
Depreciation and amortisation expense	5,395	4,918
Interest income (including fair value change in financial instruments)	(9,860)	(7,365)
Interest expenses (including fair value change in financial instruments)	10,546	14,250
Share based payment to employee	999	-
Profit on sale of investments in mutual funds (net)	(2,241)	(5,659)
Dividend Income	(14,000)	-
(Gain)/loss from foreign exchange fluctuation (net)	31	24
(Gain)/loss on impairment/sale of investment in joint venture/subsidiary	-	300
(Gain)/loss on sale/discarding of property, plant and equipment (net)	29	55
Sundry balances written off/(back)	(7)	(21)
Operating cash profit before working capital changes	1,49,279	1,26,471
Movement for working capital		
Increase/(decrease) in trade payables	19,507	(12,810)
Increase/(decrease) in other liabilities	2,02,526	58,688
Increase/(decrease) in financial liabilities	5,124	(1,889)
Increase/(decrease) in provisions	(2,094)	(194)
(Increase)/decrease in other assets	(69,640)	(27,979)
(Increase)/decrease in financial assets	230	1,829
(Increase)/decrease in trade receivables	(20,656)	(8,845)
(Increase)/decrease in inventories	(1,61,097)	(4,193)
Cash generated/(used) from operations	1,23,179	1,31,078
Direct taxes (paid)/refund (net)	(32,911)	(31,979)
Net cash inflow/(outflow) from operating activities (A)	90,268	99,099
CASH FLOW FROM INVESTING ACTIVITIES:		
Payments/adjustments for property, plant and equipment, investment properties, intangible assets and capital work-in-progress, including changes in capital advances and capital creditors (net)	11,135	(14,257)
Proceeds from sale of property, plant and equipment, investment properties, intangible assets	23	302
Interest received	4,642	2,984
Decrease/(increase) in loans and advances to/for subsidiaries/joint ventures (net)	(68,622)	(31,039)
Acquisition of investment in joint ventures and subsidiary (net of taxes)	(26,901)	(2)
Dividend Income	14,000	-
Proceeds from sale of investments in mutual fund	5,35,445	2,52,769
Purchase of Mutual Fund Investments	(4,90,511)	(1,89,223)
(Increase)/decrease in other financial assets	(3,575)	(76,428)
Net cash inflow/(outflow) from investing activities (B)	(24,364)	(54,894)
CASH FLOW FROM FINANCING ACTIVITIES:		
Repayment of debentures	(30,300)	(12,000)
Proceeds from short term secured borrowings	34,101	1,645
Repayment of short term secured borrowings	(20,583)	(16)
Proceeds from long term secured borrowings	6,000	-
Repayment of long term secured borrowings	(6,834)	(17,734)
Interest paid (gross)	(10,603)	(12,581)
Dividend paid	(14,544)	(14,544)
Net cash inflow/(outflow) from financing activities (C)	(42,763)	(55,230)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	23,141	(11,025)
Add: cash and cash equivalents at the beginning of the year	15,130	23,576
Cash and cash equivalents at the end of the period	38,271	12,551

Restated pursuant to merger. Refer note no.4

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BY 
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Mumbai, October 16, 2026

For and on behalf of the Board


Vikas Oberoi
Chairman & Managing Director