

VARDHITA PROPERTIES PVT. LTD.

A Joint Venture between Birla Estates Pvt. Ltd. and MJR Investment Pte. Ltd.

Date: August 07, 2026

To

BSE Limited (“BSE”)

Department of Corporate Services

P. J. Towers, Dalal Street,

Mumbai - 400001.

Scrip Code: 976433

Dear Sir/ Madam,

Sub: Outcome of Board meeting dated Friday, August 07, 2026,

Pursuant to the provisions of Chapter V, Regulation 51 (2) read with Schedule III Part B of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (**‘SEBI LODR Regulations’**) this is to inform that the Board of Directors of Vardhita Properties Private Limited (**“the Company”**) at their meeting held today, i.e. Friday, August 7, 2026, have inter alia, considered and approved the Unaudited financial results of the Company for the quarter ended June 30, 2026.

In relation to the above, we are pleased to enclose herewith the following:

- a) Unaudited financial results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report submitted by M/s. Singhi & Co., Statutory Auditors of the Company, pursuant to Regulation 52 of SEBI LODR Regulations. The Limited Review Report is submitted with unmodified opinion(s) (free from any qualifications) as Enclosure 1.
- b) Disclosure as per Regulation 52(4) of the SEBI LODR Regulations as Enclosure 2.
- c) A statement indicating the utilisation of the issue proceeds of Non-Convertible Debentures as per Regulation 52(7) and 52(7A) of the Listing Regulations for the quarter ended June 30, 2026 as Enclosure 3.

This disclosure is also available on the website of the Company at <https://vardhitaproperties.com/>

VARDHITA PROPERTIES PRIVATE LIMITED

(Formerly known as Birla Century Exports Private Limited)

Regd. Off.: Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai 400 025.

E: info@vardhitaproperties.com | T: +91-22-2495 7000 | W: www.vardhitaproperties.com

CIN: U51909MH2018PTC317024 (Old) / U68100MH2018PTC317024 (New)



BIRLA ESTATES

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VARDHITA PROPERTIES PVT. LTD.

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Further, the Board has also considered and approved the following:

- i. Took note of Statement of Investor Grievances for the quarter ended June 30, 2026 in compliance with Regulation 13(3) of the SEBI (LODR) Regulations, 2015.
- ii. Approved the appointment of M/s. Makarand M. Joshi & Co. (UIN:P2009MH007000) as the Secretarial Auditor of the Company.

The Board Meeting commenced at 01:00 P.M. (IST) and concluded at 01:12 P.M. (IST).

Request you to kindly take note of the above and oblige.

Thanking you.

For Vardhita Properties Private Limited

**Gaurav
Jain**

Digitally signed by
Gaurav Jain
Date: 2026.08.07
13:32:46 +05'30'

Gaurav Jain

Director

DIN: 09199934

Address: Birla Aurora, Level 8, Dr. Besant Road,
Worli, Mumbai – 400025.



Independent Auditor's Review Report on the Unaudited Quarterly Financial Results for the quarter ended June 30, 2026 of the Vardhita Properties Private Limited (formerly known as Birla Century Exports Private Limited) Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Vardhita Properties Private Limited
(formerly known as Birla Century Exports Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Vardhita Properties Private Limited (formerly known as Birla Century Exports Private Limited) (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 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 the presentation and disclosure requirements of Regulation 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 accordance with the requirements of Regulation 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. The Statement includes the audited financial results of the Company for the quarter ended March 31, 2026 and for the financial year ended March 31, 2026 which was audited by the predecessor auditors' who expressed an unmodified opinion on those financial results vide their report dated April 23, 2026.
6. The comparative financial results of the Company as stated in the Statement for the quarter ended June 30, 2025 prepared in accordance with the Indian Accounting Standards were reviewed by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report dated July 22, 2025.
7. The figures for the quarter ended March 31, 2026, as reported in the Statement, represent the balancing figures between the audited figures in respect of the financial year ended March 31, 2026 and the published year-to-date figures up to the end of the third quarter of the said financial year. The year-to-date figures up to the end of the third quarter had been subjected to a limited review by the predecessor auditors' who expressed an unmodified conclusion on those financial results vide their report dated January 19, 2026.

Our Conclusion is not modified in respect of these matters.

For Singhi & Co.

Chartered Accountants

Firm's Registration No.: 302049E



Ravi Kapoor

Partner

Membership No.: 040404

UDIN: 26040404LRDUFY2393



Place: Mumbai

Date: August 7, 2026

Vardhita Properties Private Limited (formerly known as Birla Century Exports Private Limited)
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026
CIN : U68100MH2018PTC317024 , Phone : +91 22 2495 7000,
Website : www.vardhitaproperties.com Email : info@vardhitaproperties.com

		(Rs in lakhs)			
	Particulars	Quarter Ended		Year Ended	
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited) (Refer Note 2)	(Unaudited)	(Audited)
1	Income from Operations				
	Revenue from Operations	-	-	-	-
2	Other Income	0.24	-	-	12.48
3	Total Income (1 + 2)	0.24	-	-	12.48
4	Expenses				
	(a) Employee benefit expense	90.46	72.13	57.79	276.87
	(b) Depreciation and amortisation expense	29.29	30.29	-	85.76
	(c) Other expenses	34.31	503.01	216.41	1,098.00
	Total expenses (a to c)	154.06	605.43	274.20	1,460.63
5	Loss before exceptional item and tax (3 - 4)	(153.82)	(605.43)	(274.20)	(1,448.15)
6	Exceptional Item				
	Impact of Labour Codes (Refer to note 5)	-	-	-	14.07
7	(Loss) before Tax (5-6)	(153.82)	(605.43)	(274.20)	(1,462.22)
8	Tax expenses				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
9	Net Loss for the period / year (7 - 8)	(153.82)	(605.43)	(274.20)	(1,462.22)
	Other comprehensive income				
	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax on above	-	-	-	-
	(iii) Items that will be reclassified to profit or loss	-	-	-	-
	(iv) Income tax on above	-	-	-	-
10	Total Other Comprehensive (Loss) for the period / year	-	-	-	-
11	Total Comprehensive (Loss) for the period / year (9 + 10)	(153.82)	(605.43)	(274.20)	(1,462.22)
12	Paid-up equity share capital	100.00	100.00	100.00	100.00
	(Face Value : Rs. 10/- per share)				
13	Other Equity				(2,125.86)
	Earnings Per Share in Rs. (not annualised)				
	Basic earnings per share	(15.38)	(60.54)	(27.42)	(146.22)
	Diluted earnings per share	(15.38)	(60.54)	(27.42)	(146.22)

Notes :

- The above un-audited financial results for the quarter ended June 30, 2026 have been reviewed and approved by the Board at its meeting held on August 7, 2026.
- The figures of the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year-to-date figures upto December 31, 2025 of respective year which were subjected to limited review.
- Distribution Committee (DC) comprises of nominated members as per the investors right agreement. DC has power to decide the interest rate over the minimum interest rate stipulated in the agreement. No meeting of DC was held during the quarter ended June 30, 2026. Accordingly, no additional interest has been accrued on Optionally Convertible Debentures and Compulsory Convertible Debentures other than the minimum coupon rate stipulated in the agreement from the date of issuance of the instrument till June 30, 2026.
- The chief operating Decision Maker reviews the operations of the Company as real estate development and related activities, which is considered to be the only reportable segment by the management. Hence, there are no additional disclosures to be provided under Ind-AS 108 - Segment information with respect to single reportable segment, other than those already provided in these financial results. The Company is domiciled in India.
- During the previous year, the Company had assessed the financial implications of new labour codes and recognised an incremental gratuity and leave liability of Rs.14.07 lakhs for the year ended March 31, 2026. Considering that the impact arising out of enactment of the new legislation was an event of a non-recurring nature, the Company had presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the statement of profit and loss for the year ended March 31, 2026.



Contd.....2

Additional information pursuant to Regulation 52(4) and Regulation 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter ended 30th June, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited) (Refer Note 2)	(Unaudited)	(Audited)
(a)	Debt-Equity ratio (in times) Debt/Net Worth [Debt is Long Term Borrowing (current and non-current portion)]	-	-	-	-
(b)	Debt Service Coverage Ratio (in times) Earnings before interest, Depreciation and Tax (EBITDA) / Interest Expense on long term & short term borrowings for the period + Scheduled Principal repayment of long term borrowings	-	-	-	-
(c)	Interest Service Coverage Ratio (in times) Earnings before interest and Tax (EBIT) / Interest Expense for the period	-	-	-	-
(d)	Debenture redemption reserve (Rs in Lakhs)*	-	-	-	-
(e)	Net Worth (Rs in Lakhs)	(2,179.69)	(2,025.86)	(837.85)	(2,025.86)
(f)	Net profit after tax (Rs in Lakhs)	(153.82)	(605.43)	(274.20)	(1,462.22)
(g)	Basic earnings per share	(15.38)	(60.54)	(27.42)	(146.22)
(h)	Diluted earnings per share	(15.38)	(60.54)	(27.42)	(146.22)
(i)	Current Ratio (in times) Current Assets / Current Liabilities	2.28	2.49	4.32	2.49
(j)	Long Term Debt to Working Capital (in times) (Long Term Borrowings (incl. Current Maturities)) / (Current Assets - Current Liabilities)	1.06	1.05	1.02	1.05
(k)	Inventory turnover (in times) (not annualized) Cost of goods sold / Average Inventory	-	-	-	-
(l)	Capital redemption reserve (Rs in Lakhs)	-	-	-	-
(m)	Outstanding Redeemable Preference Share	-	-	-	-
(n)	Bad debts to Accounts Receivable Ratio (%) (not annualized) Bad debts / Average Accounts Receivable	-	-	-	-
(o)	Current Liability Ratio (in times) Current Liabilities / Total Liabilities	0.42	0.39	0.23	0.39
(p)	Total Debts to Total Assets (in times) (Long term Borrowings + Short Term Borrowings + Current Maturities of Long Term Borrowings) / Total Assets	0.59	0.63	0.78	0.63
(q)	Debtors turnover (in times) (not annualized) Revenue / Average Accounts Receivable	-	-	-	-
(r)	Operating Margin (%) - Operating Profit / Revenue	-	-	-	-
(s)	Net Profit Margin (%) - Net Profit / Revenue	-	-	-	-
(t)	Asset coverage ratio on Secured Redeemable Non Convertible debentures (NCDs) (in times) (Assets pledged for secured NCDs / Outstanding balance of secured NCDs)	-	-	-	-

*Company has incurred loss during the quarter ended June 30, 2026 and has accumulated losses as on June 30, 2026, hence Debenture redemption reserve is not created.



For and on behalf of Board of Directors of
Vardhita Properties Private Limited
(formerly known as Birla Century Exports Private Limited)

Keyur Shah
Director
DIN No: 00332145

Place : Mumbai
Date : August 07, 2026

The financial results of the Company would be available for perusal on the Company's website viz. www.vardhitaproperties.com and also on websites of BSE Ltd. viz. www.bseindia.com.

VARDHITA PROPERTIES PVT. LTD.

A Joint Venture between Birla Estates Pvt. Ltd. and MJR Investment Pte. Ltd.

Date: August 07, 2026

To
BSE Limited ("BSE")
Department of Corporate Services
P. J. Towers, Dalal Street,
Mumbai - 400001.

Scrip Code: 976433

Dear Sir/ Madam,

Subject: Statement indicating utilization of the issue proceeds and a Statement disclosing material deviation or variation, if any, in the use of proceeds of listed non-convertible securities pursuant to Regulation 52(7) and Regulation 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Master Circular dated July 11, 2025 ("SEBI Master Circular") (as amended from time to time), for the quarter ended June 30, 2026.

In terms of Regulation 52(7) and Regulation 52(7A) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read along with the captioned SEBI Master Circular, this is to inform that there was no fresh issue of listed non-convertible debentures, and no funds were kept unutilized, during / for the quarter ended June 30, 2026; hence, the statement indicating utilization and deviation or variation in the use of proceeds of NCDs is not applicable to the Company for the said quarter.

Request you to kindly take note of the above facts and oblige.

Thanking you.

For Vardhita Properties Private Limited


Keyur Shah
Director
DIN: 00332145



Place: Mumbai
Date: 07.08.2026