

Dewan P N Chopra & Co

Chartered Accountants

Windsor Grand, 15th Floor, Plot No. 1C, Sector-126, Noida-201303, U.P., India
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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To the Board of Directors of Ravinder Heights Limited

Opinion and Conclusion

We have (a) audited the Annual Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer to 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the quarter and year ended March 31, 2026 of Ravinder Heights Limited ("the Company"), ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Annual Standalone Financial Results for the year ended March 31, 2026:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, other comprehensive income and other financial information of the company for the year ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Annual Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in paragraph (a) of Auditor's Responsibilities section of our report. We are independent of the Company in

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accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Statement

This Statement which includes the Annual Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended March 31, 2026 have been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Annual Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net loss, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Annual Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Annual Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 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 the 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 Annual 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 management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the annual standalone financial results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (I) planning the scope of our audit work and evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

Other Matters

1. The Statement includes the results for the quarter ended March 31, 2026 and 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures of the nine months ended December 31, 2025 and December 31, 2024 respectively which was subject to limited review by us.
2. The statutory audit was conducted via making arrangements to provide requisite documents/ information through an electronic medium. The Company has made available the following



information/ records/ documents/ explanations to us through e-mail and remote secure network of the Company: -

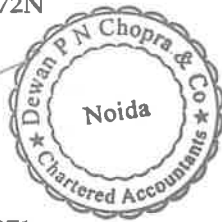
- a) Scanned copies of necessary records/documents deeds, certificates and the related records made available electronically through e-mail or remote secure network of the Company; and
- b) By way of enquiries through video conferencing, dialogues and discussions over the phone, e-mails and similar communication channels.

It has also been represented by the management that the data and information provided electronically for the purpose of our audit are correct, complete, reliable and are directly generated from the accounting system of the Company, extracted from the records and files, without any further manual modifications so as to maintain its integrity, authenticity, readability and completeness. In addition, based on our review of the various internal audit reports/inspection reports (as applicable), nothing has come to the knowledge that makes us believe that such audit procedure would not be adequate.

Our report is not modified in respect of the above matters.

For Dewan P N Chopra & Co
Chartered Accountants
Firm Regn. No. 000472N


Sandeep Dahiya
Partner



Membership No. 505371
UDIN: 26505371DVDBHP7893
Place of Signature: Noida
Date: May 29, 2026

Dewan P N Chopra & Co

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To the Board of Directors of Ravinder Heights Limited

Report on the Audit of the Annual Consolidated Financial Results

Opinion and Conclusion

We have (a) audited the Annual Consolidated Financial Results for the year ended March 31, 2026 (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2026 (refer to 'Other Matters' section below), which were subjected to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year ended March 31, 2026 of Ravinder Heights Limited ("Parent/Holding Company") and its subsidiaries (Parent Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

(a) Opinion on Annual Consolidated Financial Results

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

a. include the annual financial results of the following entities:

Holding Company

1. Ravinder Heights Limited

Subsidiaries:

2. Radhika Heights Limited

Subsidiaries of Radhika Heights Limited:

3. Radicura Infra Limited
4. Sunanda Infra Limited
5. Cabana Construction Private Limited
6. Nirmala Buildwell Private Limited
7. Nirmala Organic Farms & Resorts Private Limited

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss, other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

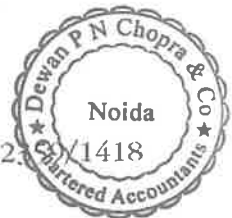
(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Basis for Opinion on the Consolidated Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in paragraph (a) & (b) of Auditor's Responsibilities section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Statement

This Statement, which includes the Annual Consolidated Financial Results is the responsibility of the Parent Company's Management and has been approved by them for the issuance. The Annual Consolidated Financial Statements for the year ended March 31, 2026, have been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group is responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of the Group.

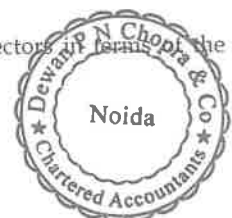
Auditor's Responsibilities

(a) Audit of the Annual Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Annual Consolidated 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual 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 Annual 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in accordance with the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 Annual Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Annual Consolidated Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. We remain solely responsible for our audit opinion.

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

We communicate with those charged with governance of the Parent Company, 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.

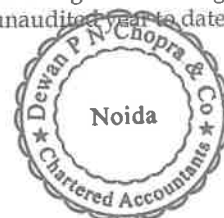
(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of the Opinion and Conclusion section above.

Other Matters

1. The consolidated Financial Results include the Audited Financial Results of 6 subsidiaries, whose Financial Statements reflect Group's share of total assets of Rs. 41,462.28 Lakh as at March 31, 2026, Group's share of total revenue from operations of Rs. 0.55 Lakh and Rs. 7,513.10 Lakh, Group's share of total net profit/ (loss) after tax of Rs. (280.74) Lakh and Rs. 4,949.79 Lakh and Group's share of total comprehensive profit/ (loss) of Rs. Rs. (280.74) Lakh and Rs. 4,949.79 Lakh for the quarter and year ended March 31, 2026, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in the paragraph above.
2. The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date



figures of the nine months ended December 31, 2025 and December 31, 2024 respectively which was subject to limited review by us.

3. The statutory audit was conducted via making arrangements to provide requisite documents/ information through electronic medium as an alternative audit procedure. The Company has made available the following information/ records/ documents/ explanations to us through e-mail and remote secure network of the Company: -


a) Scanned copies of necessary records/ documents deeds, certificates and the related records made available electronically through e-mail or remote secure network of the Company; and

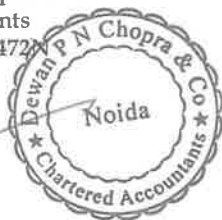
b) By way of enquiries through video conferencing, dialogues and discussions over the phone, e-mails and similar communication channels.

It has also been represented by the management that the data and information provided electronically for the purpose of our audit are correct, complete, reliable and are directly generated from the accounting system of the Company, extracted from the records and files, without any further manual modifications so as to maintain its integrity, authenticity, readability and completeness. In addition, based on our review of the various internal audit reports/inspection reports (as applicable), nothing has come to our knowledge that make us believe that such audit procedure would not be adequate.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For Dewan P N Chopra & Co
Chartered Accountants
Firm Regn. No. 00047228


Sandeep Dahiya
Partner



Membership No. 505371
UDIN: 26505371IALMRQ8129
Place of Signature: New Delhi
Date: May 29, 2026

Ravinder Heights Limited

CIN: L70109PB2019PLC049331

REGD.OFFICE : Zirakpur, Mohali, Punjab - 140603

PART- I

(Rs. in Lakh)

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

STANDALONE

Sr. No.	PARTICULARS	Quarter Ended			Year Ended	
		31-03-2026 (Unaudited)	31-12-2025 (Unaudited)	31-03-2025 (Unaudited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Income					
	a) Revenue from operations	35.28	35.28	35.28	141.12	141.12
	b) Other Income	2.99	2.12	2.25	9.45	8.39
	Total Income	38.27	37.40	37.53	150.57	149.51
2	Expenses					
	a) Finance Costs	-	-	-	-	-
	b) Land Development & other related expenses	-	-	-	-	-
	c) Changes in Inventory of Finished Goods, Stock In Trade and Work In Progress	-	-	-	-	-
	d) Employees benefits expense	23.68	21.29	18.57	86.72	74.11
	e) Depreciation & amortization expenses	20.37	20.81	21.71	82.50	87.68
	f) Other expenditure	11.09	13.40	13.41	54.29	59.40
	Total Expenses	55.14	55.50	53.69	223.51	221.19
3	Profit (+)/ Loss (-) before Exceptional Items and Tax (1-2)	(16.87)	(18.10)	(16.16)	(72.94)	(71.68)
4	Exceptional Items- (Income)/(Expense)	-	-	-	-	-
5	Profit (+)/ Loss (-) before tax (3+4)	(16.87)	(18.10)	(16.16)	(72.94)	(71.68)
6	Tax Expense					
	- Current Tax	-	-	-	-	-
	- Deferred Tax	(3.62)	(2.78)	(4.90)	(13.72)	(33.39)
7	Profit (+)/ Loss (-) after tax for the period (5-6)	(13.25)	(15.32)	(11.26)	(59.22)	(38.29)
8	Other Comprehensive Income (net of tax expense)	-	-	-	-	-
9	Total Comprehensive Income / (Loss) for the period (7+8)	(13.25)	(15.32)	(11.26)	(59.22)	(38.29)
10	Paid-up Equity share capital (Face value of Rs. 1/- each)	613.26	613.26	613.26	613.26	613.26
11	Other Equity				35,602.10	35,661.32
12	Earning Per Share (EPS) (Not Annualized for Quarters)					
	Earning per share [face value of Share Re. 1/-each]					
	- Basic and diluted earnings per equity share (in Rs.)	(0.02)	(0.02)	(0.02)	(0.10)	(0.06)



Ravinder Heights Ltd.

CIN: L70109PB2019PLC049331

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Ravinder Heights Limited

CIN: L70109PB2019PLC049331

REGD.OFFICE : Zirakpur, Mohali, Punjab - 140603

PART- I

(Rs. in Lakh)

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Sr. No.	PARTICULARS	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31-03-2026 (Unaudited)	31-12-2025 (Unaudited)	31-03-2025 (Unaudited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Income					
	a) Revenue from operations	1.33	2,001.16	13.67	7,516.22	57.30
	b) Other Income	146.27	195.68	133.13	639.40	663.40
	Total Income	147.60	2,196.84	146.80	8,155.62	720.70
2	Expenses					
	a) Cost of land sold	-	-	-	-	-
	b) Cost of Material consumed	-	-	-	-	-
	c) Changes in Inventory of Finished Goods, Stock In Trade and Work In Progress	-	-	-	-	-
	d) Employees benefits expense	103.46	86.71	74.41	352.98	289.20
	e) Finance Costs	2.84	3.95	6.21	12.55	12.68
	f) Depreciation & amortization expenses	79.03	50.67	54.32	232.95	215.45
	g) Other expenditure	321.49	290.54	133.69	926.47	535.96
	Total Expenses	506.82	431.87	268.63	1,524.95	1,053.29
3	Profit (+)/ Loss (-) before Exceptional Items and Tax (1-2)	(359.22)	1,764.97	(121.83)	6,630.67	(332.59)
4	Exceptional Items- (Income/(Expense))	-	-	-	-	-
5	Profit (+)/ Loss (-) before tax (3+4)	(359.22)	1,764.97	(121.83)	6,630.67	(332.59)
6	Tax Expense					
	- Current Tax	(64.77)	380.94	5.25	1,541.90	20.91
	- Deferred Tax	(13.22)	115.07	(36.20)	165.71	(124.16)
	- Related to previous year	12.79	21.17	-	33.96	24.40
7	Profit (+)/ Loss (-) after tax for the peiord (5-6)	(294.02)	1,247.79	(90.88)	4,889.10	(253.74)
8	Other Comprehensive Income (net of tax expense)	-	-	-	-	-
9	Total Comprehensive Income / (Loss) for the period (7+8)	(294.02)	1,247.79	(90.88)	4,889.10	(253.74)
10	Paid-up Equity share capital (Face value of Rs. 1/- each)	613.26	613.26	613.26	613.26	613.26
11	Other Equity				28,378.87	23,489.77
12	Earning Per Share (EPS) (Not Annualized for Quarters)					
	Earning per share [face value of Share Re. 1/-each]	(0.48)	2.03	(0.15)	7.97	(0.41)
	- Basic and diluted earnings per equity share (in Rs.)					



Ravinder Heights Ltd.

CIN: L70109PB2019PLC049331

Registered Office: SCO No. 71, First Floor, Royal Estate Complex, Mohali, Zirakpur, Punjab – 140603

Corporate Office: 7th Floor, DCM Building 16, Barakhamba Road, New Delhi – 110001

T: +91-11-43639000 F: +91-11-43639015 E: info@ravinderheights.com W: www.ravinderheights.com

STATEMENT OF ASSETS & LIABILITES	(Rs. In Lakhs)	
	STANDALONE	
	As at 31st March, 2026	As at 31st March, 2025
Particulars	Audited	Audited
ASSETS:		
(1) Financial Asset		
(a) Cash and Cash Equivalents	25.06	11.46
(b) Bank Balance other than (a) above	133.87	101.08
(c) Receivable		
(I) Trade Receivable	-	0.50
(II) Other Receivable	-	-
Investments	33,856.49	33,886.79
Other Financial assets	2.88	6.06
	34,018.30	34,005.89
(2) Non-Financial Assets		
Current tax assets (Net)	14.02	14.28
Property Plant and Equipment	2,626.69	2,708.87
Other Non Financial assets	3.83	3.96
	2,644.54	2,727.11
Total Assets	36,662.84	36,733.00
LIABILITIES AND EQUITY:		
Liabilities		
(1) Financial Liabilities		
Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3.54	3.47
Other financial liabilities	9.03	9.03
	12.57	12.50
(2) Non Financial Liabilities		
Provisions	9.10	6.56
Deferred tax liabilities (Net)	422.78	436.51
Other Non-financial liabilities	3.03	2.85
	434.91	445.92
(3) Equity		
Equity Share Capital	613.26	613.26
Other Equity	35,602.10	35,661.32
	36,215.36	36,274.58
Total Liabilities and Equity	36,662.84	36,733.00



Ravinder Heights Ltd.

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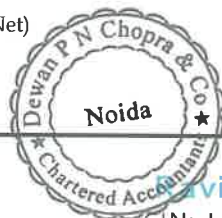
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RAVINDER HEIGHTS

STATEMENT OF ASSETS & LIABILITES	(Rs. in lakhs)	
	CONSOLIDATED	
	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
I. ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	4,241.90	4,099.45
Capital work-in-progress	633.28	-
Intangible assets	3.80	7.85
Intangible assets under development	6.10	3.79
Financial Assets		
(i) Investments	681.07	1,805.81
(ii) Loans	350.00	51.13
(iii) Other financial assets	4.06	3.70
Non-current tax assets (net)	87.17	75.71
Total non-Current Assets	6,007.38	6,047.44
(2) Current Assets		
Inventories	16,491.52	16,491.52
Financial Assets		
(i) Investments	2,053.68	1,699.92
(ii) Trade receivables	0.89	-
(iii) Cash and cash equivalents	1,908.24	646.00
(iv) Bank balances other than (iii) above	2,738.72	731.47
(v) Loans	1,392.00	1,093.74
(vi) Other financial assets	1,509.68	1,487.01
Other current assets	372.59	358.26
Total Current Assets	26,467.32	22,507.92
Total Assets	32,474.70	28,555.36
II. EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	613.26	613.26
Others Equity	28,378.87	23,489.77
Total equity	28,992.13	24,103.03
Liabilities		
(2) Non Current Liabilities		
Provisions	26.54	20.21
Deferred tax liabilities (Net)	561.74	390.05
Total non -Current Liabilities	588.28	410.26
(3) Current Liabilities		
Financial Liabilities		
(i) Borrowings	100.00	111.10
(ii) Trade payables		
(I) total outstanding dues of micro enterprises and small enterprises		
(II) total outstanding dues of creditors other than micro enterprises and small enterprises	1,423.49	1,399.48
(iii) Other financial liabilities	12.37	2,512.37
Other Current liabilities	1,354.37	12.85
Provisions	4.06	2.88
Current Tax Liabilities (Net)	-	3.39
Total Current Liabilities	2,894.29	4,042.07
Total Equity & Liabilities	32,474.70	28,555.36



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RAVINDER HEIGHTS

Cash flow statement				
Particulars	Standalone		Consolidated	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Audited	Audited	Audited	Audited
Cash flow from operating activities				
Profit/ (loss) before tax from continuing operations	(72.94)	(71.68)	6,630.67	(332.59)
Adjustments for:-				
Depreciation	82.50	87.68	232.95	215.45
Finance Cost	-	-	12.55	24.08
Property, plant and equipments written off	-	4.76	-	4.76
Loss / (Profit) on sale of property, plant and equipment (net)	(0.05)	-	29.12	(0.54)
Interest Income	(8.25)	(6.78)	(378.79)	(309.22)
Interest Income from NCDs	-	-	(172.50)	(301.21)
Profit on redemption of Mutual Fund	(0.35)	(0.94)	(81.89)	(42.91)
Realized loss on sale of investments	-	-	2.13	-
Excess Provision written back	(0.01)	(0.12)	(0.25)	(1.13)
GST written Off	-	-	39.48	68.32
Unrealised gain on Fair Value of Mutual Fund Investment	-	-	25.40	(3.59)
Misc. Income	(0.79)	(0.55)	(4.36)	(4.16)
Dividend Income	-	-	(1.50)	(0.65)
Operating profit before working capital changes	0.11	12.37	6,333.01	(683.36)
Increase in Other Non Financial Assets	0.13	(1.25)	(15.46)	(49.24)
(Increase) / Decrease in Trade Receivables	0.50	(0.50)	(0.89)	-
(Increase) / Decrease in Other Financial Assets	3.17	(3.07)	4.58	5.44
Increase in Long-term Provision	2.38	2.11	6.33	6.82
Increase / (Decrease) in Short-term Provision	0.15	0.03	1.18	(0.13)
Increase / (Decrease) in Other current liabilities	0.18	(0.94)	1,341.52	(4.06)
Increase / (Decrease) in Current Trade payable	0.09	1.22	24.25	(0.24)
Increase / (Decrease) in Other Current Financial Liabilities	-	-	(2,500.00)	(0.38)
Cash generated from operations	6.71	9.97	5,194.52	(725.15)
Net direct taxes paid	1.04	0.06	(1,618.72)	(79.19)
Net cash from Operating Activities (A)	7.75	10.03	3,575.80	(804.34)
Cash flow from Investing Activities				
Purchase of Property, Plant and Equipment	(0.39)	(1.71)	(1,135.56)	(41.96)
Proceeds from sale of Property, Plant and equipment	0.12	-	99.49	1.75
Investment made in FDR's (net)	(33.00)	(100.00)	(1,999.92)	(70.00)
Investment in Equity Shares (net)	-	-	(16.69)	(45.52)
Investment in Non-Convertible Debentures (net)	-	-	1,299.41	163.99
Investment made in Mutual fund (net)	-	(30.00)	(455.88)	259.42
Redemption of Investments from Mutual Funds	30.66	107.68	-	-
Loan (Given)/Repayment	-	-	(597.12)	247.02
Interest received	8.46	5.70	343.86	307.56
Interest Income from NCDs	-	-	172.50	301.21
Net cash used in Investing Activities (B)	5.85	(18.33)	(2,289.91)	1,123.47
Cash flow from Financing Activities				
Interest Paid	-	-	(12.55)	(12.68)
Other Finance Cost	-	-	-	(11.39)
Repayments of Current Borrowings	-	-	(11.10)	(4.90)
Net cash from Financing Activities (C)	-	-	(23.65)	(28.97)
Net Increase / (Decrease) in net cash & cash equivalent (A+B+C)	13.60	(8.29)	1,262.24	290.16
Opening balance of cash & cash equivalent	11.46	19.75	646.00	355.84
Closing balance of cash & cash equivalent	25.06	11.46	1,908.24	646.00



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Notes:

1. The above financial results have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on May 29, 2026. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
2. Based on the guiding principles given in Ind AS -108 "Operating Segment", the group is mainly engaged in the business of real estate development viz. construction of residential/commercial properties and renting of property. As the group's business falls within a single segment, the disclosure requirement of Ind AS - 108 in this regard is not applicable.
3. During the quarter ended September 2025, M/s Radhika Heights Limited (a wholly owned subsidiary of Ravinder Heights Limited), together with its wholly owned subsidiaries—M/s Radicura Infra Limited, M/s Cabana Construction Private Limited, M/s Nirmala Buildwell Private Limited, and M/s Sunanda Infra Limited (collectively referred to as the "Owners")—and M/s Bestech India Pvt. Ltd. ("Developer") executed a Second Addendum on September 14, 2025, to the original Collaboration Agreement dated December 10, 2019. Under the original agreement, the Developer had paid a non-refundable security deposit of ₹2,500.00 Lakhs to the Owners. As per the terms of the Second Addendum, the Developer has further paid additional non-refundable security deposit of ₹3,000.00 Lakhs on September 19, 2025 and final tranche of non-refundable security deposit of ₹2,000.00 Lakhs on November 19, 2025. Accordingly, the Owners have recognized revenue of ₹Nil, ₹2,000.00 Lakhs, ₹Nil for the quarter ended March 31, 2026, December 31, 2025, March 31, 2025 and ₹7,500.00 Lakhs and ₹Nil for the year ended March 31, 2026 and March 31, 2025 in accordance with the provisions of Ind As -115 "Revenue from Contracts with Customers".
4. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These codes have been made effective from November 21, 2025.

The Company/Group has evaluated the impact for its own employees including for contract workforce which is not material to the financial statements for the year ended March 31, 2026. Further, the Company/Group continues to monitor the finalization of Central / State Rules and clarifications from the Government on the other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

5. The figures for the quarter ended March 31, 2026 and 31st March, 2025 are the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures of the nine months ended December 31, 2025 and December 31, 2024 respectively as approved by the board of directors.
6. Previous years/periods figures have been regrouped/reclassified, wherever considered necessary to confirm to this year's/periods classification. Such regrouping/reclassification are not material to the financial statements.
7. The results for the quarter and year ended March 31, 2026 are available on the Bombay Stock Exchange of India Limited website (URL: <https://www.bseindia.com/corporates>), the National Stock Exchange of India Limited website (URL: <https://www.nseindia.com/corporates>) and on the Company's website (URL: <https://ravinderheights.com/rvhl/investor-zone/>).

Place: New Delhi
Date: May 29, 2026



For and on behalf of the Board of Directors
For Ravinder Heights Limited


Sunanda Jain
Chairperson cum Managing Director
DIN: 03592692