

Electronic Filing

Department of Corporate Services/ Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
Email id: corp.relations@bseindia.com
Scrip Code No.: 539290

National Stock Exchange of India Ltd.
"Exchange Plaza" Bandra-Kurla Complex,
Bandra (E),
Mumbai-400 051
Email id: cmlist@nse.co.in
Scrip Code: OSWALGREEN

Subject: Outcome of the meeting of Board of Directors of Oswal Greentech Limited held on August 7, 2025

Dear Sir/ Madam,

In compliance with regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors in their meeting held today i.e. August 7, 2025 have, inter alia, considered, approved and taken on record the un-audited financial results for the quarter ended June 30, 2025.

It may also be noted that the unaudited financial results of the company for the quarter ended June 30, 2025, have been reviewed by the Audit Committee in its meeting held on Thursday, August 7, 2025 and based on its recommendation, approved by the Board of Directors of the Company at their meeting held on Thursday, August 7, 2025.

Accordingly, please find enclosed herewith unaudited financial results for the quarter ended June 30, 2025, along with limited review report as submitted by the statutory auditors of the Company on the unaudited financial results. **(Annexure 1)**

Kindly take the same on record.

Thanking you,

Yours sincerely,

For Oswal Greentech Limited



Aruna Oswal

Wholetime Director & Chairperson

DIN: 00988524



Time of commencement : 1:00 PM

Time of conclusion : 2:50 PM

Encl: A/a

OSWAL GREENTECH LIMITED

Corporate Office : 7th Floor, Antriksh Bhawan, 22, Kasturba Gandhi Marg, New Delhi-110001; CIN: L24112PB1981PLC031099
Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2025

Part I

(₹ In Lakh)

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	2,019.43	1,983.43	1,584.63	6,595.76
II	Other income	740.50	721.54	601.75	2,676.95
III	Total Income (I+II)	2,759.93	2,704.97	2,186.38	9,272.71
IV	Expenses				
	Cost of land, plots, development rights, constructed properties and others	1,374.54	1,892.61	679.46	3,951.45
	Employee benefits expense	303.85	266.31	406.34	1,481.85
	Finance Costs	20.25	26.95	13.05	96.31
	Depreciation and amortization expense	73.02	84.65	103.75	354.48
	Donation	-	1.06	-	1.45
	Consultancy and professional fee	119.66	107.84	132.38	521.52
	Expenses for leases of low value assets	3.91	4.33	1.46	36.11
	Rates and Taxes	4.48	16.21	14.21	59.91
	Contribution towards Corporate Social Responsibility	-	75.00	-	75.00
	Other expenses	108.33	263.81	281.22	1,712.47
	Total Expenses (IV)	2,008.04	2,738.77	1,631.87	8,290.55
V	Profit/(loss) before tax (III-IV)	751.89	(33.80)	554.51	982.16
VI	Tax expense for the period / year				
	Current tax (Including earlier year tax adjustment)	119.48	90.21	111.37	102.43
	Deferred Tax	(33.84)	(62.74)	(24.17)	26.52
VII	Profit/(loss) for the period/year (V-VI)	666.25	(61.27)	467.31	853.21
VIII	Other Comprehensive Income				
	Items that will not reclassified to profit or loss				
	(i) Equity instruments through other comprehensive income (FVTOCI)	1,239.05	131.51	0.01	131.78
	(ii) Remeasurement of defined benefit plan	5.03	3.43	6.07	20.12
	(iii) Remeasurement of defined Lease Liability	-	-	-	50.94
	(iv) Income tax relating to these items	-	-	-	-
	Total other comprehensive income/(loss)	1,244.08	134.94	6.08	202.84
IX	Total comprehensive income/(loss) for the period/year (VII+VIII)	1,910.33	73.67	473.39	1,056.05
X	Paid-up equity share capital (face value of ₹ 10/- each)	25,680.92	25,680.92	25,680.92	25,680.92
XI	Other equity (excluding revaluation reserves)	-	-	-	224,318.55
XII	Earning per share (EPS): (Not annualised) for the quarter				
	(a) Basic EPS (Rs/Re)	0.26	(0.02)	0.18	0.33
	(b) Diluted EPS (Rs/Re)	0.26	(0.02)	0.18	0.33

Part II

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(₹ In Lakh)

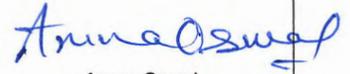
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	Segment Revenue				
	(a) Real Estate	1,248.48	1,233.16	859.03	3,609.02
	(b) Investment Activities	673.82	699.34	579.79	2,570.37
	(c) Unallocated	837.63	772.47	747.56	3,093.32
	Total Segment Revenue	2,759.93	2,704.97	2,186.38	9,272.71
2	Segment Result				
	Profit/(Loss) before tax and interest from each segment				
	(a) Real Estate	(342.86)	(993.73)	(313.25)	(2,639.70)
	(b) Investment Activities	497.92	442.87	374.43	1,584.13
	(c) Unallocated	617.08	544.01	506.38	2,134.04
	Less Finance Cost	20.25	26.95	13.05	96.31
	Profit / (Loss) before tax	751.89	(33.80)	554.51	982.16
	Less: Current Tax (Including earlier year tax adjustment)	119.48	90.21	111.37	102.43
	Less: Deferred Tax	(33.84)	(62.74)	(24.17)	26.52
	Profit / (Loss) after tax	666.25	(61.27)	467.31	853.21
3	Segment Assets				
	(a) Real Estate	103,979.74	105,292.80	118,761.78	105,292.80
	(b) Investment Activities	96,172.27	94,941.56	82,554.78	94,941.56
	(c) Unallocated	56,286.33	55,497.50	53,049.85	55,497.50
	Total Assets	256,438.34	255,731.86	254,366.41	255,731.86
4	Segment Liabilities				
	(a) Real Estate	1,452.02	2,293.74	1,671.75	2,293.74
	(b) Investment Activities	484.70	814.12	663.60	814.12
	(c) Unallocated	2,591.85	2,624.53	2,614.30	2,624.53
	Total Liabilities	4,528.57	5,732.39	4,949.65	5,732.39



Notes:

- 1 The above Unaudited Standalone Financial Results of the Company for the quarter ended 30th June, 2025 have been reviewed and recommended by the Audit Committee and were approved by the Board of Directors of the company at their respective meetings held on August 07, 2025.
- 2 The Company continues to recognize Real Estate and Investing activities as separate Business Segments
- 3 The above Results are in compliance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2021 (as amended).
- 4 A dispute has arisen relating to interest charged on Inter Corporate Deposits with one of the borrowers for the period relating to COVID and subsequent to it. In view of this dispute, the Company has decided not to charge any further interest. Consequently, the interest income is understated by Rs 1059 37 lacs for current quarter. Also, current assets are understated by Rs 8564 84 lacs as of 30th June, 2025.
- 5 An arbitration award of Rs 9717 00 lacs has been passed in the matter of an Inter Corporate Deposits given by the Company, in its favour against its total claim of Rs 47212.27 lacs resulting in shortfall of Rs 37495 27 lacs. The company is in the process of evaluating the arbitral award in consultation with its legal advisors. Based on this review, it will determine the appropriate future course of action
- 6 The figures for the quarter ended March 31, 2025 represents the difference between audited figures for the financial year and the limited review figures for the nine months period ended December 31, 2024.
- 7 Earning per share is not annualised for the Quarter ended 30th June, 2025, Quarter ended 31 March, 2025 and Quarter ended 30th June, 2024
- 8 The figures of the previous periods have been re-grouped/ re-arranged wherever considered necessary

By the order of the board



Aruna Oswal
Chairperson
DIN: 00988524

Place : New Delhi

Date : 07.08.2025

Regd. Office : Near Jain Colony, Vijay Inder Nagar, Daba Road, Ludhiana-141 003 (Punjab)

Contact: 0161- 2544238 ; website: www.oswalgreens.com; Email ID: oswal@oswalgreens.com





Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial and Year to date Financial Results of M/s Oswal Greentech Limited ('the Company') pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
M/s Oswal Greentech Limited**

1. We have reviewed the accompanying Statement of the Standalone Unaudited Financial Results ('the Statement') of **M/s Oswal Greentech Limited** ('the Company') for the quarter ended June 30, 2025 and for the period from April 01, 2025 to June 30, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

2. 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 specified under section 143(10) of Companies Act, 2013 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.

3. Emphasis of Matter

- a) A dispute has arisen relating to interest charged on Inter Corporate Deposits with one of the borrowers for the period relating to Covid and subsequent to it. The company had invoked arbitration clause as per the ICD agreement. In view of this dispute the Company has decided not to charge any further interest pending the arbitration proceedings. Consequently, the interest income and Current Assets are under stated by Rs. 1,059.37 lacs for the quarter under review.
- b) An arbitration award of Rs 9717.00 lacs has been passed, in the matter referred to in para (a) above, in the favour of the Company against its total claim of Rs 47212.27 lacs resulting in shortfall of Rs 37495.27 lacs. The company is in the process of evaluating the arbitral award in consultation with its legal advisors. Based on this review, it will determine the appropriate future course of action.

Our conclusion is not modified in respect of above matter.



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 applicable Indian accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full previous financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For OSWAL SUNIL & COMPANY
Chartered Accountants
Firm Registration No. 016520N


CA Nawin K Lahoty
Partner
Membership No. 056931
UDIN: **25056931BMLDEH2668**



Place: New Delhi
Date: August 7th, 2025