sunday HOTEL

A YEAR OF **GROWTH, SCALE** AND **STRATEGIC PROGRESS**

2025-26 ANNUAL REPORT

CORPORATE INFORMATION

BOARD OF DIRECTORS

Rakesh Kumar	:	Director
Vinod Sood	:	Director
Sonia Gupta	:	Director
Akshat Bhartiya	:	Director

CHIEF FINANCIAL OFFICER

Sahil Garg

COMPANY SECRETARY

Ishaan Sharma

STATUTORY AUDITORS

Prasad Kumar & Co
Chartered Accountants
Firm Registration No.: 008816C

BANKERS

IDFC First Bank Limited
Axis Bank Limited
Citibank N.A.

CORPORATE IDENTIFICATION NUMBER

U55109DL2018PLC331290

REGISTERED OFFICE

Sunday Proptech Limited
44, 2nd Floor, Regal Building, Connaught Place,
Central Delhi -110001, India

CORPORATE OFFICE

Sunday Proptech Limited
4th Floor, Spaze Palazo, Sector 69,
Gurugram, Haryana 122001, India

REGISTRARS & SHARE TRANSFER AGENT

Skyline Financial Services Pvt. Ltd

E-MAIL

notice@hotelssunday.com

Note to Shareholder

Dear Shareholders,

There are two ways to build a hospitality business. You can own the real estate and let someone else run it. Or you can run hotels and let someone else carry the bricks. Each has produced good companies. Neither, on its own, captures the full economics of a hotel.

Your Company was built on a third proposition: that the returns in this industry belong to whoever controls both the asset and its operations. We acquire hospitality real estate, we take it onto our own balance sheet, we refurbish and reposition it, and we operate it. Where the capital is ours, we take the full economics. Where the capital belongs to a partner, we take responsibility for performance under long-term ownership, lease and management arrangements. In every case, the property is run by us. That is the distinction between an investment vehicle and an operating platform, and your Company is firmly the latter.

What we do, and what we do not

We are deliberately heavy where the work is hard and local, and deliberately light where scale belongs to someone else.

Your Company carries the asset. We commit the capital, take the acquisition and residual value risk, fund refurbishment and repositioning, and hold the leases. As at March 31, 2026 that meant property, plant and equipment of INR 45,902.05 million, right-of-use assets of INR 16,601.07 million, borrowings of INR 32,030.25 million and lease liabilities of INR 21,711.52 million on our own balance sheet. None of that risk is passed on.

Your Company carries the operations. Conversion programmes, staffing, service standards, cost control and property-level profitability sit with us and with our operating subsidiaries. If a hotel underperforms, it is our problem to fix, not a partner's.

What your Company does not do is build brands or build technology. Consumer brands and booking, pricing and property-management systems are businesses of enormous fixed cost and very low marginal cost — they reward global scale, and it would be value-destructive for a company of our size to attempt to replicate them. We therefore source them under a long-term strategic partnership with the PRISM group. During the year your Company paid royalty of INR 21.10 million and management fees of INR 2.77 million to G6 Hospitality LLC for the use of the Motel 6 and Studio 6 brands and associated platforms, and our Indian and Gulf portfolio is operated under PRISM brands including Sunday Hotels, Palette and Townhouse. For a fraction of a per cent of asset value, we obtain brand recognition and distribution reach that would take a decade and a great deal of capital to build.

This is a clean division of labour. PRISM does what scale does best; your Company does what only an owner-operator on the ground can do. Neither party is doing the other's job, and shareholders in your Company are exposed to the economics of hospitality real estate and its operation rather than to the economics of building a technology company.

The relationship is a partnership, not a dependency. Oravel Stays Limited held 99.99% of your Company as at March 31, 2025; following the induction of new investors during the year it holds 31.09% and is accounted for as a joint venturer rather than a holding company. Your Company has an independent board, an independent capital structure and its own strategic mandate. We choose PRISM's brands because they are the right brands for our assets, and we would expect any brand partner to earn that position on merit.

A year of building

Financial Year 2025-26 was the year that platform came into being. At the beginning of the year, your Company held no operating assets and reported no revenue. By its close, it owned, leased and operated a portfolio of hotel and extended-stay properties across the United States, the United Arab Emirates, the United Kingdom and India, with consolidated total assets of INR 71,174.11 million against INR 25.53 million a year earlier.

During the year under review, your Company acquired 38 hotel properties in the United States for an aggregate consideration of INR 31,783.63 million (USD 343.51 million) — eight properties acquired in November 2025 and a further thirty concluded before the close of the year. These assets are being repositioned to the extended-stay format in partnership with G6 Hospitality, whose Motel 6 and Studio 6 brands are among the most recognised economy lodging brands in North America. Because the fair value of the identifiable assets acquired exceeded the consideration paid, the transaction gave rise to a gain on bargain purchase of INR 10,472.63 million, recognised in capital reserve. That figure is, in the simplest terms, a measure of the discipline with which the portfolio was bought — but buying it well is only the first half of the exercise. The second half is running it well, and that work has now begun.

Owning, leasing and managing

It is worth being precise about how your Company holds and runs its estate, because the three modes carry different economics and different risks.

We own. As at March 31, 2026, property, plant and equipment stood at INR 45,902.05 million, concentrated in the United States portfolio. Here we take the real estate risk and the operating upside in full.

We lease and operate. Right-of-use assets of INR 16,601.07 million and lease liabilities of INR 21,711.52 million reflect hotels we control and run under long-term leases without deploying acquisition capital. This is how we scale into markets — notably Dubai and the United Kingdom — faster than an ownership-only model would permit.

We manage. Your Company operates hotels through dedicated operating subsidiaries, including OYO Proptech Hotel Management L.L.C in Dubai, and through sub-leasing and management arrangements under which we retain operational responsibility for properties whose capital sits elsewhere. Sub-lease arrangements entered into during the year account for INR 4,969.73 million of the Group's leased estate, and lease receivables of INR 4,821.68 million as at the year end. This is the layer of the business that requires no balance sheet and grows on capability alone.

The mix is visible in the revenue line. Of consolidated revenue from operations of INR 2,693.80 million, rental income contributed INR 2,233.37 million and income from the sale of accommodation services — revenue we earn by running hotels rather than by holding them — contributed INR 455.12 million, in a year in which most of the operating portfolio was live for only part of the period. Geographically, revenue came from Dubai (INR 1,786.14 million), the United States (INR 460.43 million), the United Kingdom (INR 389.58 million) and India (INR 57.65 million).

Performance

On a consolidated basis, your Company reported total income of INR 3,056.03 million, profit before tax of INR 153.03 million and profit after tax of INR 134.98 million, against a loss of INR 2.82 million in the previous year. Total comprehensive income was INR 276.77 million. On a standalone basis, the Company reported total income of INR 4,501.14 million and profit after tax of INR 3,285.53 million, the substantial part of which represents a non-cash fair value gain on the remeasurement of investments in subsidiaries.

I would ask shareholders to read these numbers for what they are. In an owner-operator business, the first year of a property's life carries the full weight of depreciation, interest and pre-opening costs while carrying only a part of its revenue. Your Company absorbed depreciation of INR 1,500.56 million and finance costs of INR 1,152.53 million in the year under review and still delivered a profit. Since the respective dates of acquisition, the 38 United States properties contributed revenue of INR 442.48 million and a loss before tax of INR 285.58 million — precisely the profile of assets that have been bought but not yet repositioned. Turning that number is the operating task of the year ahead, and it is a task we have taken on ourselves rather than outsourced.

Capital

A business that owns assets must be honest about how it funds them. During the year your Company raised INR 2,390.49 million of fresh equity through private placements, issuing 170,439,446 equity shares, and issued 323,537,141 bonus shares. Paid-up capital stood at INR 513.98 million as at March 31, 2026, against INR 20.00 million a year earlier, and consolidated net worth at INR 13,502.73 million. Debt was raised from Citibank, Axis Bank, InCred and Access Point Financial and through non-convertible debentures, taking consolidated borrowings to INR 32,030.25 million, secured principally against the properties they financed.

Your Company also declared and paid an interim dividend of INR 0.064 per equity share during the year, aggregating approximately INR 29.79 million. In a business in its first year of operations, a modest dividend is not a signal about scale; it is a statement of intent about how we expect to treat shareholders over time.

During the year, the shareholding of Oravel Stays Limited in your Company was diluted through the induction of new investors, and your Company ceased to be a subsidiary of Oravel Stays Limited. Your Company today operates with an independent board, an independent capital structure and its own strategic mandate, while continuing to benefit from brand, distribution and operating relationships with the PRISM group of companies.

The road ahead

The opportunity in front of us is straightforward. Across India, the Gulf and the United States, there is a large stock of hotel real estate that is well located, poorly capitalised and, above all, poorly run. Buying it well is a capital exercise. Fixing it is an operating one. Your Company is built to do both, and it is the second capability — harder to acquire and harder to copy — that we intend to compound. Brand and technology we will continue to rent; asset and operating capability we will continue to own.

That capability also allows us to grow without owning everything we operate. As our operating record lengthens, we expect an increasing share of our portfolio to come to us through management and long-term lease arrangements, where third-party capital funds the asset and your Company earns from running it. Ownership will remain the foundation of the platform; management will be its extension.

We are equally clear about what we will not do. We will not buy assets to grow the balance sheet. We will not take on leverage that the underlying cash flows cannot service. We will not accept a management mandate for a property we do not believe we can improve. And we will not confuse the accounting gains of a year of acquisition with the operating performance that must follow in the years after it.

Acknowledgements

The Company record its gratitude to our shareholders and lenders for the capital they have entrusted to us in the Company's first full year of operations, to our brand and operating partners for their confidence, to our teams across India, Dubai, the United Kingdom and the United States for the extraordinary pace at which they executed this year, and to our guests, whose trust is ultimately the only asset that matters.

Your Company begins Financial Year 2026-27 with a portfolio in place, the balance sheet to support it and the operating platform to improve it. We look forward to reporting on that progress.

Warm regards,

Sunday Proptech Limited

DIRECTORS' REPORT

Dear Members,

Your Directors are pleased to share with you 8th (Eighth) Directors' Report on your Company along with the audited financial statements along with the statutory auditor report for the financial year ended March 31, 2026 ("year under review").

FINANCIAL SUMMARY AND HIGHLIGHTS

The highlights of the standalone and consolidated financial statements of your Company as on March 31, 2026, are as follows:

(Amount in INR millions)

	Standalone		**Consolidated**	
Particulars	**Financial Year 2025-26**	**Financial Year 2024-25**	**Financial Year 2025-26**	**Financial Year 2024-25**
Revenue from business operations	24.88	NIL	2,693.80	NIL
Other income	4,476.26	1.84	362.23	1.84
Total income	**4,501.14**	**1.84**	**3,056.03**	**1.84**
Total expenses	110.71	4.65	2,903.00	4.65
Profit/ Loss before exceptional items and tax	**4,390.43**	**(2.82)**	**153.03**	**(2.82)**
Exceptional items	-	-	-	-
Profit/Loss before tax	**4,390.43**	**(2.82)**	**153.03**	**(2.82)**
Less: Current/deferred tax	1,104.90	-	18.05	-
Profit/Loss after tax	**3,285.53**	**(2.82)**	**134.98**	**(2.82)**
Other comprehensive income/ loss	0.01	-	141.79	-
Total comprehensive profit/loss	**3,285.54**	**(2.82)**	**276.77**	**(2.82)**
Earnings per share (Basic)	8.59	(0.02)	0.35	(0.02)
Earnings per Share (Diluted)	8.25	(0.02)	0.34	(0.02)

On a standalone basis, during the financial year ended March 31, 2026, your Company recorded a turnover of INR 24.88 million against INR Nil in the previous financial year, and earned a profit after tax of INR 3,285.53 million as compared to a loss of INR 2.82 million in the previous year. The standalone profit for the year is principally attributable to other income of INR 4,476.26 million, which includes a non-cash fair value gain of INR 4,184.85 million on remeasurement of investments in subsidiaries.

On a consolidated basis, your Company recorded revenue from operations of INR 2,693.80 million against INR Nil in the previous financial year, and earned a profit after tax of INR 134.98 million as compared to a loss of INR 2.82 million in the previous year. Total comprehensive income for the year was INR 276.77 million. The consolidated results for the year absorb depreciation and amortisation of INR 1,500.56 million and finance costs of INR 1,152.53 million, the substantial part of which relates to properties acquired during the second half of the year under review.

STATE OF THE COMPANY'S AFFAIRS

Your Company is an integrated hospitality ownership and management platform. It is engaged, directly and through its subsidiaries, in acquiring, owning, developing, leasing, operating and managing hotels, resorts, extended-stay properties, guest houses and serviced apartments, together with allied hospitality services and real estate development and management activities undertaken in support of the hospitality business.

Your Company holds and operates its portfolio under three distinct arrangements, in each of which it retains day-to-day operational control of the property:

- Owned assets, where your Company holds the underlying real estate and operates the hotel;
- Leased assets, where your Company controls and operates the property under long-term leases without deploying acquisition capital; and
- Managed and sub-leased assets, where the underlying capital is held by a third party and your Company is responsible for the operation and performance of the property under long-term ownership, management and sub-lease arrangements.

Hotel operations are conducted through dedicated operating subsidiaries of your Company, including OYO Proptech Hotel Management L.L.C in Dubai. Your Company therefore derives income both from the ownership of hospitality real estate and from the operation and management of hotels, and its growth is not constrained to assets it funds from its own balance sheet.

Business model and strategic partnership with PRISM

Your Company is asset-intensive and operations-intensive by design, and brand- and technology-light by design. The allocation of responsibility between your Company and its strategic partners is as follows:

- Capital and asset risk are borne by your Company. Your Company funds acquisitions, refurbishment and repositioning, and holds the underlying real estate and leases on its own balance sheet, together with the borrowings raised against them. As at March 31, 2026 this comprised property, plant and equipment of INR 45,902.05 million, capital work-in-progress of INR 141.41 million and right-of-use assets of INR 16,601.07 million, funded by borrowings of INR 32,030.25 million and lease liabilities of INR 21,711.52 million.
- Operations are conducted by your Company. Property-level operations, conversion and refurbishment programmes, service standards, staffing and cost control are the responsibility of your Company and its operating subsidiaries.
- Brand, distribution and technology are sourced from strategic partners. Your Company does not own, develop or maintain consumer-facing hospitality brands or booking, pricing, distribution and property-management technology platforms. These are accessed under long-term brand licensing and management arrangements with the PRISM group and its subsidiaries, principally G6 Hospitality LLC in the United States.

During the year under review, your Company incurred royalty expense of INR 21.10 million and management fees of INR 2.77 million payable to G6 Hospitality LLC in respect of the Motel 6 and Studio 6 brands and associated operating platforms, and purchased services of INR 2.22 million from OYO Hotels Inc. The Company's portfolio in India and the Gulf is operated under PRISM brands, including Sunday Hotels, Palette and Townhouse. These arrangements enable your Company to access established brand equity, distribution reach and hospitality technology without incurring the fixed cost of developing them, while retaining ownership of the assets and control of their operations.

Oravel Stays Limited, the flagship company of the PRISM group, held 99.99% of the equity share capital of your Company as at March 31, 2025. Following the induction of new investors during the year under review, it holds 31.09% of the equity share capital and is accounted for as a joint venturer rather than as a holding company. Your Company accordingly operates with an independent board and capital structure, and its relationship with the PRISM group is contractual and commercial in nature. All transactions with the PRISM group entities during the year were undertaken in the ordinary course of business and on an arm's length basis, and are disclosed in the notes to the financial statements.

Financial Year 2025-26 was the first year in which your Company commenced substantive operations. In the previous financial year, the Company held no operating assets and recorded no revenue from operations.

Operations and business development

During the year under review, the Group acquired 38 hotel properties in the United States for an aggregate consideration of INR 31,783.63 million (USD 343.51 million), comprising 8 properties acquired from ESA Portfolio L.L.C. and Tiger Shreveport Bossier City LLC and 30 further properties acquired from various sellers. The acquisition has been accounted for as a business combination in accordance with Ind AS 103. As the fair value of the identifiable assets acquired exceeded the purchase consideration, a gain on bargain purchase of INR 10,472.63 million has been recognised in capital reserve. From the respective dates of acquisition, these 38 properties contributed revenue of INR 442.48 million and a loss before tax of INR 285.58 million to the consolidated results. The purchase price allocation had not been finalised as at the reporting date; management does not anticipate any material adjustment on finalisation.

Your Company also acquired Sunday Contractors and Developers Private Limited (formerly known as La Rochelle Trends Private Limited) with effect from January 1, 2026 at a purchase consideration of INR 10,000 at book value, and accordingly no goodwill has been recognised.

The Group's revenue from operations for the year comprises rental income of INR 2,233.37 million, income from the sale of accommodation services of INR 455.12 million and other operational revenue of INR 5.31 million. Income from the sale of accommodation services represents revenue earned by your Company from the operation of hotels, as distinct from income earned on the ownership of the underlying real estate. Geographically, revenue was earned from Dubai (INR 1,786.14 million), the United States (INR 460.43 million), the United Kingdom (INR 389.58 million) and India (INR 57.65 million). The Group operates in a single reportable segment.

Ownership and management platform

As at March 31, 2026, the composition of the Group's operating platform across its ownership, leasing and management arrangements was as follows:

- Owned estate: property, plant and equipment of INR 45,902.05 million and capital work-in-progress of INR 141.41 million, located principally in the United States;
- Leased and operated estate: right-of-use assets of INR 16,601.07 million, against lease liabilities of INR 21,711.52 million, principally in Dubai and the United Kingdom;
- Managed and sub-leased estate: sub-lease arrangements entered into during the year aggregating INR 4,971.60 million, with lease receivables of INR 4,821.68 million (non-current INR 3,002.31 million and current INR 1,819.37 million) recognised as at the year end.

The repositioning and operation of the 38 properties acquired in the United States is being undertaken in partnership with G6 Hospitality, under whose Motel 6 and Studio 6 brands the portfolio is being converted to the extended-stay format. Hotel operations in the Gulf are conducted through OYO Proptech Hotel Management L.L.C, which contributed a profit of INR 262.30 million to the consolidated results for the year and held net assets of INR 705.24 million as at March 31, 2026.

Your Company additionally functions as an investment and management platform through which premium and mid-premium hotels are onboarded and operated under long-term management arrangements with minimal upfront capital commitment, enabling the portfolio to be expanded without a corresponding expansion of the balance sheet.

Financial position

As at March 31, 2026, consolidated total assets of your Company stood at INR 71,174.11 million as against INR 25.53 million as at March 31, 2025. Property, plant and equipment stood at INR 45,902.05 million, capital work-in-progress at INR 141.41 million and right-of-use assets at INR 16,601.07 million. Consolidated net worth stood at INR 13,502.73 million as against INR 20.86 million in the previous year. Geographically, non-current assets other than financial assets were located in the United States (INR 46,043.45 million), Dubai (INR 9,290.78 million), the United Kingdom (INR 5,766.78 million) and India (INR 1,658.22 million).

The expansion of the asset base during the year was funded through a combination of equity and debt. Your Company raised INR 2,390.49 million through the issue of 170,439,446 equity shares on a private placement basis, resulting in securities premium of INR 2,224.38 million, and issued 323,537,141 bonus shares by capitalisation of securities premium. Consolidated borrowings as at March 31, 2026 stood at INR 32,030.25 million (non-current INR 29,486.00 million and current INR 2,544.25 million), raised from Citibank, Axis Bank, InCred Wealth and Investment Services Private Limited, InCred Special Opportunities Fund VCC, APF - M6 Mezz Lender, LLC, through secured, rated, redeemable non-convertible debentures and through convertible loan facilities. Consolidated lease liabilities stood at INR 21,711.52 million.

Change in shareholding and control

During the year under review, your Company entered into share subscription agreements with Astera Ventures Private Limited (formerly known as Tattva Valuers Private Limited) and InCred Wealth and Investment Services Private Limited, pursuant to which equity shares were allotted to these investors. Consequent to the said allotments and the terms of the said agreements, Oravel Stays Limited, which held 99.99% of the equity share capital of your Company as at March 31, 2025, ceased to exercise control over the operating activities of your Company, and accordingly ceased to be the holding company. As at March 31, 2026, InCred Wealth Investment Services, Oravel Stays Limited, Astera Ventures Private Limited and Ms. Pallavi Pradeep Kumar Jain collectively held 76.48% of the equity share capital of the Company, representing a majority of the shareholding of the Company. Their respective shareholding was 3.58%, 31.09%, 35.71% and 6.10%, respectively. The remaining 23.52% of the equity share capital was held by other shareholders.

Outlook

Your Company intends to continue expanding its portfolio of owned, leased and managed hospitality assets in India, the Gulf and the United States, focusing on well-located properties available at attractive entry valuations that can be repositioned and operated under established brands. The repositioning of the recently acquired United States portfolio to the extended-stay format, in partnership with G6 Hospitality, is expected to be a principal driver of operating performance in the current financial year.

Alongside the growth of the owned estate, your Company expects an increasing proportion of its portfolio to be added through long-term lease and management arrangements, under which the underlying capital is provided by third parties and your Company earns from the operation and management of the property. Growth in the owned estate will continue to be funded through a prudent combination of equity and asset-backed debt, with each acquisition and each management mandate evaluated against defined return and performance thresholds.

CHANGE IN THE NATURE OF BUSINESS

There has been no change in the nature of business of the Company during the financial year ended on March 31, 2026.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on March 31, 2026, the Board of Directors of the Company comprises three (3) Non-Executive Directors, including one (1) Woman Director. The composition of the Board of Directors and the Key Managerial Personnel ("KMP") of the Company is set out below:

1. Mr. Rakesh Kumar- Director
2. Mr. Vinod Sood- Director
3. Ms. Sonia Gupta- Additional Director
4. Mr. Sahil Garg- Chief Financial Officer (CFO)
5. Mr. Ishaan Sharma- Company Secretary (CS)

Changes during the year under review

During the financial year under review, the following changes took place in the composition of the Board of Directors and the Key Managerial Personnel of the Company:

1. Ms. Sonia Gupta (DIN: 11574255) was appointed as an Additional Director of the Company w.e.f. March 30, 2026;

2. Mr. Saurav Aggarwal (DIN: 7203452) resigned as Directors of the Company w.e.f. March 30, 2026.

3. Mr. Ishaan Sharma was appointed as Company Secretary w.e.f. February 01, 2026 in the Board Meeting held on January 30, 2026.

4. Mr. Sahil Garg was appointed as Chief Financial Officer (CFO) w.e.f. February 01, 2026 in the Board Meeting held on January 30, 2026.

Changes after the close of the financial year up to the date of this Report

Subsequent to the close of the financial year and up to the date of this Report, the Board of Directors, approved the appointment of Mr. Akshat Kumar Bartiya (DIN: 11004323) as an Additional Director of the Company with effect from July 7, 2026.

Except as stated above, there was no other change in the composition of the Board of Directors or the Key Managerial Personnel of the Company during the year under review and up to the date of this Report.

BOARD MEETINGS

During the year under review, the Board met 22 (twenty two) times viz. April 4, 2025; April 25, 2025; June 3, 2025; June 30, 2025; July 28, 2025; August 4, 2025; September 3, 2025; October 1, 2025; October 13, 2025; October 29, 2025; November 3, 2025; December 1, 2025; December 17, 2025; December 29, 2025; January 16, 2026; January 30, 2026; February 14, 2026; February 25, 2026; March 6, 2026; March 12, 2026; March 20, 2026; and March 30, 2026.

The attendance of the Directors at the Board meetings held during the financial year ended March 31, 2026, is as under:

Name of Directors	Number of Board Meetings	
	Entitled to attend	Attended
Mr. Rakesh Kumar	22	22
Mr. Vinod Sood	22	6
Mr. Saurav Agarwal*	22	22
Ms. Sonia Gupta#	0	0

** Ceased to be the director of the Company w.e.f. close of business hours of March 30, 2026*
 # Appointed as Director of the Company w.e.f. March 30, 2026

In terms of the applicable provisions of the Companies Act, 2013 read with the rules made thereunder, the Company was not required to constitute an Audit Committee or a Nomination and Remuneration Committee during the period under review. However, as per the audited financial statements for the financial year ended March 31, 2026, the Company now meets the applicability to constitute an Audit Committee or a Nomination and Remuneration Committee.

Accordingly, in compliances with the applicable provisions, the Company will constitute an Audit Committee and a Nomination and Remuneration Committee in due course. The composition and terms of reference of an Audit Committee and a Nomination and Remuneration Committee shall be in accordance with the applicable provisions of the Act.

During the year under review, the Board of Directors constituted the Stakeholders' Relationship Committee in compliance with the applicable provisions of the Companies Act, 2013. The Committee comprises the following members:

- **Mr. Rakesh Kumar** – Chairman
- **Mr. Vinod Sood** – Member

The Stakeholders' Relationship Committee is entrusted with the responsibility of considering and resolving the grievances of the security holders of the Company, if any. During the year under review, no investor complaints or grievances were received by the Company, and accordingly, no complaint was pending for redressal as on March 31, 2026.

CAPITAL STRUCTURE

Authorized Capital

As on April 1, 2025, the authorized share capital of the Company stood at INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 10,00,00,000 (Ten Crore) equity shares of INR 1/- (Indian Rupee One only) each.

During the year under review, the Company has increased the authorized share capital of the Company in the following manner:

i. Pursuant to the approval of the shareholders granted on July 11, 2025, the authorized share capital was increased from INR 10,00,00,000/- (Indian Rupees Ten Crore only), divided into 10,00,00,000 (Ten Crore) equity shares of INR 1/- (Indian Rupee One only) each, to INR 37,00,00,000/- (Indian Rupees Thirty Seven Crore only) divided into 37,00,00,000 (Thirty Seven Crore) equity shares of INR 1/- (Indian Rupees One only) each.

ii. Pursuant to the approval of the shareholders granted on September 30, 2025, the authorized share capital was increased from 37,00,00,000/- (Indian Rupees Thirty Seven Crore only) divided into 37,00,00,000 (Thirty Seven Crore) equity shares of INR 1/- (Indian Rupee One only) each, to INR 55,00,00,000/- (Indian Rupees Fifty-Five Crore only), divided into 55,00,00,000 (Fifty Five crore) equity shares of INR 1/- (Indian Rupees One only) each.

iii. Pursuant to the approval of the shareholders granted on February 13, 2026, the authorized share capital was increased from INR 55,00,00,000/- (Indian Rupees Fifty-Five Crore only), divided into 55,00,00,000 (Fifty Five crore) equity shares of INR 1/- (Indian Rupee One only) each, to INR 2,00,00,00,000/- (Indian Rupees Two Hundred Crore only) divided into 2,00,00,00,000 (Two Hundred Crore) equity shares of INR 1/- (Indian Rupees One only) each.

As on March 31, 2026, the authorized share capital of the Company stood at INR 2,00,00,00,000/- (Indian Rupees Two Hundred Crore only) divided into 2,00,00,00,000 (Two Hundred Crore) equity shares of INR 1/- (Indian Rupee One only) each.

Except for the above, there were no other changes to the authorized share capital of the Company during the year under review.

Issued, Subscribed, paid-up Share Capital

As on April 1, 2025, the issued, subscribed and paid-up share capital of the Company stood at INR 2,00,00,000/- (Indian Rupees Two Crore only) divided into 2,00,00,000 (Two Crore) equity shares of INR 1/- (Indian Rupee One only) each.

During the year under review, the Company has allotted 17,04,39,446 equity shares of face value of INR 1 each through private placements.

During the year under review, the Company has allotted 32,35,37,141 equity Bonus Shares of Face Value of INR 1 each.

As on March 31, 2026, the issued, subscribed and paid-up share capital of the Company stood at INR 513,976,587/- (Indian Rupees Fifty One Crore Thirty Nine Lakh Seventy Six Thousand Five Hundred and Eighty Seven only) divided into 513,976,587 (Fifty One Crore Thirty Nine Lakh Seventy Six Thousand Five Hundred and Eighty Seven only) equity shares of INR 1/- (Indian Rupee One only) each.

Except for the above, there were no other changes to the issued, subscribed or paid-up share capital of the Company during the year under review.

CHANGE IN NATURE OF BUSINESS

There has been no change in the nature of business of the Company during the financial year ended on March 31, 2026.

TRANSFER TO RESERVES

The Company has not transferred any amount to any reserves for the financial year 2025-26.

DIVIDEND

During the financial year 2025–26, the Company declared and paid an Interim Dividend of INR 0.064 (6.4%) per equity share of face value of INR 1 each, aggregating to approximately INR 3,00,00,000 (Indian Rupees Three Crores only), out of the profits of the Company for the financial year 2025–26. The Interim Dividend was paid to the equity shareholders whose names appeared in the Register of Members of the Company and/or in the records of the Depositories as beneficial owners as on January 23, 2026, being the Record Date.

Further, the Board of Directors of the Company has recommended a Final Dividend of INR 0.0062 (0.62%) per equity share of face value of INR 1 each for the financial year 2025–26, aggregating to approximately INR 1,50,00,000 (Indian Rupees One Crore Fifty Lakhs only), out of the profits of the Company for the said financial year. The declaration of the Final Dividend is subject to the approval of the Members at the ensuing Annual General Meeting.

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

During the year under review, the Company had 49 subsidiaries. As on March 31, 2026, all such entities continued to remain subsidiaries of the Company, and no company ceased to be a subsidiary during the year.

The statement containing salient features of the financial statements of the Company's subsidiaries in Form AOC-1, as prescribed under Section 129(3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014, is annexed to this Report as **Annexure A**.

The Company did not have any associate company or joint venture, within the meaning of the Companies Act, 2013, during the year under review.

EXTRACT OF ANNUAL RETURN

The Company does not have a website; accordingly, the requirement of providing the web address for uploading the Annual Return is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All transactions with related party undertaken during the year were in the ordinary course of business and on an arm’s length basis. The details of such transactions, are disclosed in the financial statements forming part of this Annual Report. During the financial year under review, the Company has not entered into any contracts or arrangements with related parties falling within the scope of Section 188 of the Companies Act, 2013 that require disclosure in Form AOC-2.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The particulars of loans, guarantees, and investments as per Section 186 of the Act the Companies Act, 2013 by the Company, have been disclosed in the financial statements.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE FINANCIAL YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments, which affect the Company's financial position, which have occurred between the end of the financial year to which the financial statements relate and the date of this report.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

During the year under review, your Company was not required to transfer any amount to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of the Section 124 and 125 of the Companies Act, 2013.

As on March 31, 2026, an amount of INR 0.71 Mn towards unclaimed/unpaid interim dividend for FY 2025-26 was lying in the Company's unpaid dividend account. Members who have not encashed/claimed their dividend are requested to lodge their claim with the Company/RTA at the earliest, failing which such unclaimed dividend, together with the underlying shares, will become liable to be transferred to the IEPF in accordance with Sections 124(5) and (6) of the Act on the due date.

DEPOSITS

During year under review, your Company has neither invited nor accepted any deposits from the public/member in terms of Chapter V of the Companies Act, 2013.

Further, the Company does not hold any deposits as on date of this Board Report, whether pertaining to the year under review or any previous year. Accordingly, the disclosure requirements relating to details of deposits which are not in compliance with the provisions of Chapter V of the Act are not applicable.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the provisions of Section 135 of Companies Act, 2013 are not applicable to the Company.

COST RECORDS

The Company is not required to maintain the cost records as the provisions of Section 148 of the Companies Act, 2013 and its rule thereto are not applicable to the Company.

FORMAL ANNUAL EVALUATION

Pursuant to the applicable provisions of the Companies Act, 2013, the Board has adopted a mechanism for evaluation of performance of the individual Directors, Committees of the Board and the Board as a whole.

The Board carried out the performance evaluation of each Director. The Directors expressed overall satisfaction with the evaluation process and its outcome.

STATUTORY DISCLOSURES

Your Directors state that there being no transactions with respect to following items during the year under review, no disclosure or reporting is required in respect of the same:

1. During the year no application was made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.
2. During the year no one time settlement was required or done so there is no requirement to provide any detail on the difference of valuation thereof.
3. Issue of equity shares with differential rights as to dividend, voting or otherwise.
4. Issue of Sweat Equity shares.
5. Buy Back of shares

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) Conservation of energy

Considering the nature of the business of the Company there is limited scope for significant energy conservation measures. Accordingly, the disclosure under this clause is not applicable.

(B) Technology absorption

During the period under review, the Company has not carried out any research & development activity.

(C) Foreign exchange earnings and Outgo:

(INR in million)

Sl. No.	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
1.	Foreign Exchange Earnings	Nil	Nil
2.	Foreign Exchange outgo	Nil	Nil

RISK MANAGEMENT

The Company has a Risk Management Framework in place to identify, assess, and mitigate business risks and opportunities. This framework promotes transparency, minimizes adverse impacts on business objectives, and supports strategic decision-making.

The Board oversees the overall implementation and effectiveness of risk management policies, which are regularly reviewed and updated to reflect changes in business activities and market conditions.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were evaluated and tested and no reportable material weakness in the design or operation was observed.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company is compliant with the applicable Secretarial Standards (SS) viz. SS-1 & SS-2 on Meetings of the Board of Directors and General Meetings respectively.

PARTICULARS OF EMPLOYEES

The provisions of Section 197 (12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 does not apply to the Company.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company is committed to providing a safe, secure, and respectful workplace for all its employees and maintains a zero-tolerance approach towards any form of discrimination, harassment, or inappropriate conduct.

During the financial year under review, the number of employees of the Company did not exceed the threshold prescribed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 for constitution of an Internal Committee. Accordingly, the provisions relating to the constitution of an Internal Committee are not applicable to the Company.

During the year under review, the Company did not receive any complaint relating to sexual harassment at the workplace. Consequently, there were no complaints disposed of during the year and no complaints were pending for a period exceeding ninety days or outstanding at the end of the year under review.

MATERNITY BENEFIT

Your Company is compliant with the statutory provisions of the Maternity Benefit Act, 1961.

SIGNIFICANT OR MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS WHICH IMPACT THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the Financial Year 2025-26, there are no significant and material orders passed by the regulators, courts, or tribunals that may adversely impact the company's going concern and operations.

STATUTORY AUDITORS AND THEIR REPORT

(A) Statutory Auditors and their report

M/s Prasad Kumar & Co., Chartered Accountants (Firm Registration No. 008816C), were appointed as the Statutory Auditors of the Company for a term of five (5) years from the conclusion of the 6th Annual General Meeting (AGM) held in the year 2024 until the conclusion of the 11th AGM to be held in the year 2029.

The Statutory Auditor's Report for the financial year ended March 31, 2026, read with the annexures referred to therein, does not contain any qualification, reservation, adverse remark, or disclaimer.

Further, during the year under review, the Statutory Auditor has not reported any instance of fraud under Section 143(12) of the Companies Act, 2013. Accordingly, no disclosure is required under Section 134(3)(ca) of the Act.

The notes to the financial statements referred to in the Auditor's Report are self-explanatory and do not call for any further comments.

(B) Secretarial Auditors' and their report

During the year under review, the provisions of Section 204 of the Act, read with the applicable rules, were not applicable to the Company, as it remained within the prescribed threshold limits. Accordingly, the Company was not required to appoint a Secretarial Auditor for the financial year 2025-26.

(C) Internal Auditor and their report

During the year under review, the Company was not required to appoint Internal Auditor pursuant to Section 138 of the Companies Act, 2013 and rules made there under.

COST AUDITORS' AND THEIR REPORT

The provisions related to maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act 2013 are not applicable on your company.

DIRECTOR'S RESPONSIBILITY STATEMENT

Your Directors make the following statement in terms of Section 134 of the Act, which is to the best of their knowledge and belief and according to the information and explanations obtained by them:

(a) that in the preparation of the annual accounts for the Financial Year ended March 31, 2026, the applicable Indian Accounting Standards (IndAs) has been followed and that no material departures have been made from the same;

(b) that appropriate accounting policies were selected and applied consistently and judgments and estimates that are reasonable and prudent were made so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profits of your Company for the financial year ended March 31, 2026;

(c) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;

(d) that the annual accounts for the Financial Year ended on March 31, 2026 have been prepared on a going concern basis; and

(e) that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation and gratitude for the assistance and co–operation received investors, members and other stakeholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the passion and commitment of its executives, staff and workers.

For and on behalf of the Board

Sunday Proptech Limited

(Formerly known as Sunday Proptech Private Limited, OYO Financial and Technology Services Private Limited)

RAKESH KUMAR **Director** **DIN:03450221**	**AKSHAT KUMAR BARTIYA** **Director** **DIN: 11004323**
Date: 30.07.2026 **Place: Gurugram**	**Date: 30.07.2026** **Place: Gurugram**

Annexure A

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

Part A: Subsidiaries

Sl. No.	1	2	3	4	5
Country	INDIA	INDIA	UAE	UAE	UNITED KINGDOM
Currency	INR	INR	AED	AED	GBP
Name of the subsidiary	**Sunday Travel Ventures Private Limited**	**Sunday Contractors and Developers Private Limited**	**Sunday Realty FZCO**	**OYO Proptech Hotel Management L.L.C.**	**SUNDAY PROPTECH UK I LTD**
The date since when Subsidiary was acquired/ incorporated	18-02-2026	01-Jan-26	25-02-2026	25-04-2025	29-08-2025
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Financial Year yet to conclude	01-04-2025 to 31-03-2026	25-02-2026 to 31-03-2026	25-04-2025 to 31-03-2026	29-08-2025 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA	NA	1 AED = INR 25.67	1 AED = INR 25.67	1 GBP = INR 124.69
Share capital	49.79	0.1	-	2.39	-
Reserves & surplus	17.49	-13.72	61.22	125.9	-133.51
Total assets	2049.08	1658.92	6700.82	12709.09	5952.44
Total Liabilities	1981.8	1672.54	6635.46	12561.59	6061.87
Investments	-	-	-	-	-
Turnover	-	32.77	-	1786.14	389.58
Profit before taxation	23.37	-13.63	61.22	130.32	-126.77
Provision for taxation/Tax Expenses	5.88	-	-	12.56	-
Profit after taxation	17.49	-13.63	61.22	117.75	-126.77
OCI	-	-	-	-	-
Total Comprehensive Income	17.49	-13.63	61.22	117.75	-126.77
Proposed Dividend	-	-	-	-	-
% of shareholding	100%	98%	100%	100%	100%

Sl. No.	6	7	8	9	10
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio Jackson Ridgeland USA LLC**	**M6 Studio Rochester Henrietta USA LLC**	**M6 Studio Buffalo Amherst USA LLC**	**M6 Studio Rochester Greece USA LLC**	**M6 Studio Sacramento Northgate USA LLC**
The date since when Subsidiary was acquired/ incorporated	13-01-2026	13-01-2026	13-01-2026	14-01-2026	14-01-2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	13-01-2026 to 31-03-2026	13-01-2026 to 31-03-2026	13-01-2026 to 31-03-2026	14-01-2026 to 31-03-2026	14-01-2026 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	684.71	1276.06	1110.07	1037.45	1141.19
Reserves & surplus	341.92	411.16	529.21	504.63	374.8
Total assets	1031.5	1693.8	1647.08	1548.85	1523.01
Total Liabilities	3.58	5.04	5.82	4.88	5.61
Investments	0	0	0	0	0
Turnover	4.13	6.92	6.33	6.52	6.61
Profit before taxation	341.92	411.16	529.21	504.63	374.8
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	341.92	411.16	529.21	504.63	374.8
OCI	-	-	-	-	-
Total Comprehensive Income	341.92	411.16	529.21	504.63	374.8
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	11	12	13	14	15
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio Sacramento Arden Way USA LLC**	**M6 Studio Washington Germantown USA LLC**	**M6 Studio Washington Gaithersburg South USA LLC**	**M6 Studio Milwaukee Brookfield USA LLC**	**M6 Studio Findlay Tiffin Avenue USA LLC**
The date since when Subsidiary was acquired/ incorporated	14-01-2026	14-01-2026	14-01-2026	14-01-2026	14-01-2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	14-01-2026 to 31-03-2026	14-01-2026 to 31-03-2026	14-01-2026 to 31-03-2026	14-01-2026 to 31-03-2026	14-01-2026 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	1556.17	1141.19	809.21	1037.45	385.27
Reserves & surplus	314.3	302.77	354.08	558.8	605.6
Total assets	1881.39	1449.79	1169.35	1603.52	1000.38
Total Liabilities	9.74	4.69	4.72	5.17	7.23
Investments	0	0	0	0	0
Turnover	7.18	5.85	4.99	4.37	4.57
Profit before taxation	314.3	302.77	354.08	558.8	605.6
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	314.3	302.77	354.08	558.8	605.6
OCI	-	-	-	-	-
Total Comprehensive Income	314.3	302.77	354.08	558.8	605.6
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	16	17	18	19	20
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio South Bend Mishawaka South USA LLC**	**M6 Studio Fresno North USA LLC**	**M6 Studio Minneapolis Airport Eagan USA LLC**	**M6 Studio Seattle Kent USA LLC**	**M6 Studio Fishkill Westage Center USA LLC**
The date since when Subsidiary was acquired/ incorporated	15-01-2026	15-01-2026	15-01-2026	15-01-2026	15-01-2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	622.47	1348.68	537.59	1348.68	1099.69
Reserves & surplus	276.29	351.9	739.79	528.44	436.25
Total assets	903.12	1709.46	1283.67	1888.42	1544.18
Total Liabilities	3.33	7.56	3.5	9.31	6.59
Investments	0	0	0	0	0
Turnover	3.01	6.97	1.52	6.69	3.43
Profit before taxation	276.29	351.9	739.79	528.44	436.25
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	276.29	351.9	739.79	528.44	436.25
OCI	-	-	-	-	-
Total Comprehensive Income	276.29	351.9	739.79	528.44	436.25
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	21	22	23	24	25
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio Chicago Lisle USA LLC**	**M6 Studio Chicago Vernon Hills USA LLC**	**M6 Studio Minneapolis Airport Eagan North USA LLC**	**M6 Studio Fishkill Route 9 USA LLC**	**M6 Studio Philadelphia Malvern USA LLC**
The date since when Subsidiary was acquired/ incorporated	15-01-2026	15-01-2026	15-01-2026	15-01-2026	16-01-2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026	15-01-2026 to 31-03-2026	16-01-2026 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	778.08	1141.19	1234.56	1265.68	321.61
Reserves & surplus	242.64	297.14	457.97	519.02	688.24
Total assets	1025.15	1445.86	1701.47	1792.22	1015.35
Total Liabilities	3.51	6.41	7.21	5.56	2.91
Investments	0	0	0	0	0
Turnover	4.79	5.35	3.78	6.06	2.09
Profit before taxation	242.64	297.14	457.97	519.02	688.24
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	242.64	297.14	457.97	519.02	688.24
OCI	-	-	-	-	-
Total Comprehensive Income	242.64	297.14	457.97	519.02	688.24
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	26	27	28	29	30
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio Memphis Airport USA LLC**	**M6 Studio Jacksonville Deerwood Park USA LLC**	**M6 Studio Birmingham Pelham USA LLC**	**M6 Studio Fort Myers USA LLC**	**M6 Studio Wichita South USA LLC**
The date since when Subsidiary was acquired/ incorporated	21-01-2026	21-01-2026	21-01-2026	21-01-2026	21-01-2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	21-01-2026 to 31-03-2026	21-01-2026 to 31-03-2026	21-01-2026 to 31-03-2026	21-01-2026 to 31-03-2026	21-01-2026 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	829.96	851.18	1039.71	1031.13	570.6
Reserves & surplus	453.53	582.1	407.07	516.9	184.11
Total assets	1289.42	1439.56	1453.17	1555.08	759.27
Total Liabilities	4.22	4.09	4.86	5.1	3.88
Investments	0	0	0	0	0
Turnover	5.99	4.35	4.69	4.05	2.94
Profit before taxation	453.53	582.1	407.07	516.9	184.11
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	453.53	582.1	407.07	516.9	184.11
OCI	-	-	-	-	-
Total Comprehensive Income	453.53	582.1	407.07	516.9	184.11
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	31	32	33	34	35
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio Shreveport Airport USA LLC**	**M6 Studio Cincinnati Sharonville USA LLC**	**M6 Studio Oklahoma City Norman USA LLC**	**M6 Studio El Paso East USA LLC**	**M6 Studio Little Rock Southwest USA LLC**
The date since when Subsidiary was acquired/ incorporated	22-01-2026	22-01-2026	22-01-2026	22-01-2026	22-01-2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	22-01-2026 to 31-03-2026	22-01-2026 to 31-03-2026	22-01-2026 to 31-03-2026	22-01-2026 to 31-03-2026	22-01-2026 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	653.12	953.88	713.2	944.08	726.21
Reserves & surplus	205.85	405.64	237.51	195.98	177.12
Total assets	863.69	1367.98	955.99	1145.45	909.06
Total Liabilities	3.94	6.93	4.4	4.66	5.07
Investments	0	0	0	0	0
Turnover	3.89	4.32	4.33	5.42	3.92
Profit before taxation	205.85	405.64	237.51	195.98	177.12
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	205.85	405.64	237.51	195.98	177.12
OCI	-	-	-	-	-
Total Comprehensive Income	205.85	405.64	237.51	195.98	177.12
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	36	37	38	39
Country	USA	USA	USA	USA
Currency	USD	USD	USD	USD
Name of the subsidiary	**Americas Studio Holding LLC**	**Americas Studio LLC**	**Americas G6 Proptech 2 LLC**	**Motel6 Brands Holding INC**
The date since when Subsidiary was acquired/ incorporated	25-02-2026	25-02-2026	15-01-2026	07-07-2025
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	25-02-2026 to 31-03-2026	25-02-2026 to 31-03-2026	15-01-2026 to 31-03-2026	07-07-2025 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	4581.8	8641.45	10575.9	555
Reserves & surplus	-18.07	-24.6	-88.01	-21.26
Total assets	0	27.02	260.66	2082.128
Total Liabilities	4077.79	4068.14	17963.14	1548.39
Investments	8641.45	12657.88	28190.04	0
Turnover	0	0	0	0
Profit before taxation	-18.07	-24.6	-88.01	-21.26
Provision for taxation/Tax Expenses	0	0	0	0
Profit after taxation	-18.07	-24.6	-88.01	-21.26
OCI	-	-	-	-
Total Comprehensive Income	-18.07	-24.6	-88.01	-21.26
Proposed Dividend	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%

Sl. No.	40	41	42	43	44
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 Studio Holding LLC**	**M6 Studio Management & Operating USA LLC**	**M6 Studio Charlotte USA LLC**	**M6 STUDIO GREENVILLE USA LLC**	**M6 STUDIO INDIANAPOLIS USA LLC**
The date since when Subsidiary was acquired/ incorporated	15-10-2025	07-10-2025	07-10-2025	07-10-2025	07-10-2025
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	15-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	2081.98	0	487.18	498.37	402.22
Reserves & surplus	-89.15	-14.85	150.44	262.93	190.84
Total assets	565.659	32.61	648.2	773.21	605.09
Total Liabilities	2770.4	47.51	10.01	10.92	11.31
Investments	4197.56	0	0	0	0
Turnover	0	0	175.66	290.9	212.59
Profit before taxation	-89.15	-14.85	150.44	262.93	190.84
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	-89.15	-14.85	150.44	262.93	190.84
OCI	-	-	-	-	-
Total Comprehensive Income	-89.15	-14.85	150.44	262.93	190.84
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Sl. No.	45	46	47	48	49
Country	USA	USA	USA	USA	USA
Currency	USD	USD	USD	USD	USD
Name of the subsidiary	**M6 STUDIO SHREVEPORT USA LLC**	**M6 Studio Cincinnati Florence USA LLC**	**M6 STUDIO CINCINNATI USA LLC**	**M6 STUDIO HUNTSVILLE USA LLC**	**M6 STUDIO ST. LOUIS USA LLC**
The date since when Subsidiary was acquired/ incorporated	07-10-2025	07-10-2025	07-10-2025	07-10-2025	07-10-2025
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026	07-10-2025 to 31-03-2026
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31	1 USD= INR 94.31
Share capital	814.32	446.91	491.6	654.75	402.22
Reserves & surplus	29.49	169.78	232.56	222.29	122.59
Total assets	858.96	630.09	743.36	893.59	538.7
Total Liabilities	15.04	12.76	18.33	15.72	13.44
Investments	0	0	0	0	0
Turnover	62.28	195.14	262.65	256.9	147.11
Profit before taxation	29.49	169.78	232.56	222.29	122.59
Provision for taxation/Tax Expenses	0	0	0	0	0
Profit after taxation	29.49	169.78	232.56	222.29	122.59
OCI	-	-	-	-	-
Total Comprehensive Income	29.49	169.78	232.56	222.29	122.59
Proposed Dividend	Nil	Nil	Nil	Nil	Nil
% of shareholding	100%	100%	100%	100%	100%

Notes: The following information shall be furnished at the end of the statement:
1. Names of subsidiaries which are yet to commence operations: None
2. Names of subsidiaries which have been liquidated or sold during the year: None

Part B: Associates and Joint Ventures: Not applicable

For and on behalf of the Board

Sunday Proptech Limited

(Formerly known as Sunday Proptech Private Limited, OYO Financial and Technology Services Private Limited)

RAKESH KUMAR	**AKSHAT KUMAR BARTIYA**	**SAHIL GARG**	**ISHAAN SHARMA**
Director **DIN:03450221**	**Director** **DIN: 11004323**	**Chief Financial Officer**	**Company Secretary** **M.NO A65147**
Date: 30.07.2026 **Place: Gurugram**	**Date: 30.07.2026** **Place: Gurugram**	**Date: 30.07.2026** **Place: Gurugram**	**Date: 30.07.2026** **Place: Gurugram**

INDEPENDENT AUDITOR'S REPORT

To the Members of Sunday Proptech Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sunday Proptech Limited ("the Company"), which comprise the Balance Sheet as at March 31 2026, the Statement of Profit and Loss and the Cash Flow Statement for the period beginning April 1, 2025 to March 31, 2026, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Firm in accordance with the 'Code of Ethics' issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Firm or to cease operations, or has no realistic alternative but to do so.

The Directors of the Company are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

Report on Other Legal and Regulatory Requirements

1 As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2 As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
(e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer our separate Report in "Annexure 2" to this report.
(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position
ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
iv. Based on our examination, which included test checks, the Company have used accounting software and other peripheral software for maintaining their books of account, all of which have the audit trail (edit log) feature enabled. The audit trail feature operated effectively throughout the year for all relevant transactions recorded in the respective software, including at the database level, where applicable.

Further, we did not come across any instance of the audit trail (edit log) feature being tampered with during the course of our examination. We also noted that the audit trail has been preserved by the Company in accordance with the applicable statutory requirements for record retention.

For **Prasad Kumar & Co**
Chartered Accountants
ICAI Firm Registration Number: 008816C

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per Shalu Jalan

Partner
Membership Number: 516480
UDIN: 26516480YNXITH7324
Place of Signature: Gurgaon
Date: 30/07/2026

Annexure "1" to the Independent Auditor's Report
(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Sunday Proptech Limited of even date)

Report on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 ("the Act")

i. In respect of the Company's property, plant and equipment and intangible assets: -

(a) According to the information and explanations given to us, we report that the Company does not own any Property, plant and equipment or any Intangible assets, therefore, Para 3(i)(a), (b), (c) and (d) of the Order is not applicable to the Company.

(e) There is no proceeding initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. (a) The Company's business does not require maintenance of inventories and, accordingly, the requirements under paragraph 3(ii)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us, we report that the Company has not been sanctioned working capital limits. Hence, Para 3(ii)(b) of the Order is not applicable to the Company.

iii. (a) During the year the Company has provided loans, advances in the nature of loans, stood guarantee and provide security as follows:

(INR Million)

Particulars	**Guarantees**	**loans**
Aggregate amount of granted/provided during the year		
- Subsidiaries	12,355.00	3,695.12
Balance outstanding as at balance sheet date in respect of above		
- Subsidiaries	12,355.00	3,695.12

(b) In our opinion, the terms and conditions of the grant of loan and guarantee provided, during the year, are prima facie, not prejudicial to the Company's interest.

(c) In respect of loans and advances in the nature of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated.

(d) In our opinion and according to the information and explanations given to us, there are no amounts of loans and advances in the nature of loans granted to companies and any other parties which are overdue for more than ninety days.

(e)The Company has not renewed, extended or fresh loan has been granted by the company to settle the over dues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies and any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. The Central Government has not prescribed the maintenance of cost records under Section 148 of the Act for any of the services rendered by the Company. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:

a. In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues applicable to it with the appropriate authorities.

There are no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

b. According to the records of the Company, there are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanation given to us and the records of the Company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

ix. (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanation given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) Term loans were applied for the purpose for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long term purposes by the company.

(e) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under Clause 3(x)(a) of the Order are not applicable to the Company.

(b) The Company has complied with provisions of sections 42 and 62 of the Companies Act, 2013 in respect of the preferential allotment or private placement of equity shares. The funds raised, have been used for the purposes for which the funds were raised.

xi. (a) No fraud by the Company or on the Company has been noticed or reported during the year.

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) During the course of the examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us and as represented to us by the management, no whistle blower complaints have been received during the year by the Company. Accordingly, the reporting under Clause 3(xi)(c) of the Order are not applicable to the Company.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii)(a), (b) and (c) of the Order is not applicable to the Company.

xiii. According to the information and explanation and records made available by the company, the Company has complied with the provision of Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards

xiv.(a) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) and (b) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, reporting under Clause 3(xv) of the Order are not applicable.

xvi.(a) The Company is not required to register under Section 45-IA of the Reserve Bank of India Act, 1934, hence clause 3(xvi)(a), (b), (c) and (d) is not applicable to the Company.

xvii. The Company has made a profit before tax of INR 4390.43 Mn during the financial year against Cash loss of INR 2.82 Mn in the immediately preceding financial year.

xviii. There is no change in the statutory auditors of the Company during the year.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the reporting under paragraph (xx)(a) and (xx)(b) of the Order are not applicable to the Company.

For Prasad Kumar & Co
Chartered Accountants
ICAI Firm Registration Number: 008816C

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per Shalu Jalan
Partner
Membership Number: 516480
UDIN: 26516480YNXITH7324
Place of Signature: Gurgaon
Date: 30/07/2026

Annexure '2' To the Independent Auditor's Report of even date on the Financial Statements of Sunday Proptech Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to standalone financial statements of Sunday Proptech Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to these standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these standalone financial statements.

Meaning of Internal Financial Controls with reference to these Financial Statements

A company's internal financial controls with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to standalone financial statements includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Prasad Kumar & Co
Chartered Accountants
ICAI Firm Registration Number: 008816C

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per Shalu Jalan
Partner
Membership Number: 516480
UDIN: 26516480YNXITH7324
Place of Signature: Gurgaon
Date: 30/07/2026

sunday

Sunday Proptech Limited (Formerly known as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Standalone Balance sheet as at 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Investment in subsidiaries	3A	4,237.05	-
Financial assets			
(i) Other financial assets	3B	2,885.80	-
Non-current tax assets (net)	4	0.29	0.07
		7,123.14	**0.07**
Current assets			
Financial assets			
(i) Investments	5	60.06	-
(ii) Trade Recievables	6	17.48	-
(iii) Cash and cash equivalents	7	5.81	2.43
(iv) Other financial asset	8	6,532.70	23.02
Other current assets	9	7.11	0.01
		6,623.16	**25.46**
Total Assets		**13,746.30**	**25.53**
EQUITY AND LIABILITIES			
Equity			
Share capital	10	513.98	20.00
Other equity	11	5,429.28	0.86
Total equity		**5,943.26**	**20.86**
Liabilities			
Non Current liabilities			
Financial liabilities			
(i) Borrowings	12A	1,586.70	-
(ii) Lease liabilities	13A	2,885.80	-
Provisions	13B	0.10	-
Deferred tax liabilities (net)	17B	1,086.90	-
		5,559.50	**-**
Current liabilities			
Financial Liabilities			
(i) Borrowings	12B	168.67	-
(ii) Lease liabilities	13A	1,804.38	-
(iii) Trade payables	14		
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues of creditor other than micro and small enterprises		161.83	4.64
(iv) Other financial liabilities	15	80.63	-
Provisions	13C	0.00	-
Other current liabilities	16	10.03	0.03
Current tax liabilities	17A	18.00	-
		2,243.54	**4.67**
Total liabilities		**7,803.04**	**4.67**
Total equity and liabilities		**13,746.30**	**25.53**
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

per Shalu Jalan
Partner
Membership No. 516480

Place: Gurugram
Date: 30 July 2026

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer

Ishaan Sharma
Company Secretary
Membership No. 65147

Place: Gurugram
Date: 30 July 2026

Place: Gurugram
Date: 30 July 2026

Sunday Proptech Limited (Formerly known as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Standalone statement of profit and loss for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
INCOME			
Revenue from Operations	18	24.88	-
Other income	19	4,476.26	1.84
Total income (I)		**4,501.14**	**1.84**
EXPENSES			
Employee benefit Expense	20	1.00	-
Finance Cost	21	98.97	-
Other expenses	22	10.74	4.65
Total expenses (II)		**110.71**	**4.65**
Profit/(loss) before tax		**4,390.43**	**(2.82)**
Current tax	23	18.00	-
Deferred tax		1,086.90	-
Income tax expense		**1,104.90**	**-**
Profit/(loss) for the year		**3,285.53**	**(2.82)**
Other Comprehensive Income			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods			
Re-measurement gain on defined benefit plans	24	0.01	
Income tax effect		-	-
Total other comprehensive income, net of tax		**0.01**	**-**
Total comprehensive profit/(loss) for the year, net of tax		**3,285.54**	**(2.82)**
Earning per equity share (in INR)			
Face value of share INR 1 (31 March 2025: INR 1)			
Basic	25	8.59	(0.02)
Diluted	25	8.25	(0.02)
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

per Shalu Jalan
Partner
Membership No. 516480

Place: Gurugram
Date: 30 July 2026

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar	**Akshat Kumar Bartiya**
Director	Director
DIN: 03450221	DIN: 11004323
Place: Gurugram	Place: Gurugram
Sahil Garg	**Ishaan Sharma**
Chief Financial Officer	Company Secretary
	Membership No. 65147
Place: Gurugram	Place: Gurugram
Date: 30 July 2026	Date: 30 July 2026

Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Standalone statement of cash flow for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

		For the year ended 31 March 2026	For the year ended 31 March 2025
Profit before tax		4,390.43	(2.82)
Adjustment to reconcile profit before tax to net cash flows			
Interest on loan to related party		(137.38)	(0.57)
Profit on sale of share in subsidiary		(95.60)	-
Fair value gain on financial instruments at fair value through profit or loss		(0.07)	-
Profit on sale of mutual funds (net)		(6.92)	-
Fair value gain on remeasurement of subsidiaries		(4,184.85)	-
Share based payment expense		0.26	-
Interest on lease liabilities		51.44	-
Interest on lease receivable		(51.44)	-
Interest Expense		46.64	-
Operating profit before working capital changes		**12.51**	**(3.39)**
Movements in working capital :			
Increase in trade payables		157.26	4.11
Increase in current financial liability		80.63	-
Decrease in trade receivables		(17.48)	-
Increase in other current liabilities		10.00	0.03
Increase in other current Assets		(7.10)	(0.01)
Increase in other Financial Assets		(915.12)	(23.02)
Cash (used) in operations		**(679.30)**	**(22.29)**
Taxes paid		(0.22)	(0.06)
Net cash (used in) operating activities	**A**	**(679.52)**	**(22.35)**
Loan & advances given to related party		(3,790.17)	-
Purchase of investment in subsidiaries		(52.19)	-
Proceed from sale of mutual funds		5,710.64	23.90
Receipt of lease receivable		204.45	-
Proceed from sale of investment in subsidiary		95.60	-
Purchase of mutual funds		(5,763.71)	-
Interest received		137.38	0.57
Net cash flow from investing activities	**B**	**(3,458.00)**	**24.47**
Proceeds from issuance of equity share capital		2,390.49	-
Payment of dividend		(29.79)	-
Proceeds from borrowings		2,031.29	-
Repayment of lease liabilities		(204.45)	-
Interest paid on borrowings		(46.64)	-
Net cash flow from financing activities	**C**	**4,140.90**	**-**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		3.38	2.12
Cash and cash equivalents at the beginning of the year		2.43	0.31
Cash and cash equivalents at the end of the year		**5.81**	**2.43**
Components of cash and cash equivalents			
With banks:			
on current accounts		5.81	2.43
Total cash and cash equivalents (refer note 7)		**5.81**	**2.43**

Summary of significant accounting policies 2

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

per Shalu Jalan
Partner
Membership No. 516480
Place: Gurugram
Date: 30 July 2026

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer
Place: Gurugram
Date: 30 July 2026

Ishaan Sharma
Company Secretary
Membership No. 65147
Place: Gurugram
Date: 30 July 2026

Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Standalone statement of changes in equity for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

a. Share capital

Particulars	Equity share capital	
	No. of shares	Amount
At 1 April 2024	20,00,000	20.00
Sub-division of shares during the year	1,80,00,000	-
At 31 March 2025	**2,00,00,000**	**20.00**
Shares issued during the period	17,04,39,446	170.44
Bonus shares issued during the period (refer note 11B)	32,35,37,141	323.54
At 31 March 2026	**51,39,76,587**	**513.98**

b. Other equity

	Reserves & Surplus			Equity component of compound financial instrument	Total
	Retained earning	Securities Premium	Equity contribution from joint venturer		
As at 01 April 2024	**3.68**	-	-	-	**3.68**
Add : Profit for the year	(2.82)	-	-	-	(2.82)
As at 31 March 2025	**0.86**	**-**	**-**	**-**	**0.86**
Add:- Profit for the period	3,285.53	-	-	-	**3,285.53**
Add: Re-measurement of defined benefit liability	0.01	-	-	-	**0.01**
Add: premium on issue of shares	-	2,224.38	-	-	2,224.38
Less: Dividend	(29.79)	-	-	-	(29.79)
Less: share issue expenses	-	(4.33)	-	-	(4.33)
Less: Issue of bonus shares	-	(323.54)	-	-	(323.54)
Add : contribution from joint venturer company (refer note 39)	-	-	0.26	-	0.26
Add: Instrument issue during the year	-	-	-	275.90	275.90
	3,256.61	**1,896.51**	**0.26**	**275.90**	**5,429.28**

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

per Shalu Jalan
Partner
Membership No.

Place: Gurugram
Date: 30 July 2026

For and on behalf of the board of directors of
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Rakesh Kumar
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Sunday Proptech Limited
CIN: U55109DL2018PLC331290
Notes to Standalone Financial Statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

1. Corporate Information and Basis of Preparation

1A. Corporate Information

Sunday Proptech Limited ('the Company') is a unlisted public limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013, with its registered office situated at 44, 2nd Floor, Regal Building, Connaught Place, Central Delhi, Central Delhi, Delhi, India, 110001.

The Company has converted from Private Limited Company to Public Limited Company, pursuant to a special resolution passed in the extraordinary general meeting of the shareholders of the Company held on 2 December 2024, and consequently the name of the Company has changed to Sunday Proptech Limited pursuant to a fresh certificate of incorporation by the Registrar of Companies on 23 January 2025.

1B. Basis of preparation

A. Statement of compliance

These standalone financial statements ('financial statements') have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The standalone financial statements were authorised for issue in accordance with resolution of board of directors on 30 July, 2026.

The standalone financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the standalone financial statements, where applicable or required.

All the amounts included in the standalone financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million with two decimal places, except per share data and unless stated otherwise. Further, due to rounding off, certain amounts are appearing as '0'.

The material accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said standalone financial statements, except in case of adoption of any new standards during the year.

Details of the Company's accounting policies are included in Note 2.

B. Functional and presentation currency

These separate financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts are in INR, unless otherwise indicated.

C. Basis of measurement

Sunday Proptech Limited
CIN: U55109DL2018PLC331290
Notes to Standalone Financial Statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

These standalone financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Financial assets and liabilities (including derivative instruments) – Refer accounting policy regarding financial instrument)	Fair Value/ Amortised cost
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these separate financial statements is determined on this basis.

The Company has prepared the standalone financial statements on the basis that it will continue to operate as a going concern.

D. Use of estimates and judgements

In preparing these standalone financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the standalone financial statements are prudent and reasonable. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

The areas involving critical estimates and judgements are:

i. Estimation of defined benefit obligation

Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, the rate of salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have a material impact on the resulting calculations. Refer note 29 for further disclosures.

ii. Key estimation relating to fair value measurements

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using

Sunday Proptech Limited
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Notes to Standalone Financial Statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

iii. Expected credit losses on financial assets and advances

The impairment provision of financial assets are based on assumption about risk of default and expected timing of collections. The Company uses judgement in making these assumption and selecting the inputs to be expected credit loss calculation based on the Company's history of collections and existing market conditions as well as forward looking estimates at the end of each reporting period.

E. Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in most advantageous market for the asset of liability

All assets are liabilities for which fair value is measured or disclosed in the separate financial statements are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

2. Material accounting policies

A. Current/ non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is treated as current when it is:

Assets

Sunday Proptech Limited
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Notes to Standalone Financial Statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

An asset is classified as current when:

i. it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
ii. it is expected to be realised within twelve months from the reporting date;
iii. it is held primarily for the purposes of being traded; or
iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current

Liabilities

A liability is classified as current when:

i. it is expected to be settled in the Company's normal operating cycle;
ii. it is due to be settled within twelve months from the reporting date;
iii. it is held primarily for the purposes of being traded; or
iv. the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B. Foreign currency transactions

In preparing the standalone financial statements of Company, transactions in currencies other than the Company’s functional currency (foreign currencies) are recognized in functional currencies at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in other comprehensive income (OCI) or profit or loss are also recognized in OCI or profit or loss, respectively).

Exchange differences on monetary items are recognized in statement of profit and loss in the period in which they arise.

C. Financial instruments

i. Recognition and initial measurement

Financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

- Amortised cost
- Fair value through other comprehensive income (FVOCI) – debt investment;
- FVOCI – equity investment; or
- FVTPL

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Sunday Proptech Limited
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Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

D. Employee benefits

i. Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits and they are recognized in the period in which the employee renders the related service. The Company recognizes the undiscounted amount of short term employee benefits expected to be paid in exchange for services rendered as a liability (accrued expense) after deducting any amount already paid.

ii. Post-employment benefits and other long term employee benefits

Gratuity: The Company operates a defined benefit gratuity plan in India, which requires contributions to be made under The Payment of Gratuity Act, 1972 to a separately administered fund. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

- the date of the plan amendment or curtailment, and
- the date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

- service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- net interest expense or income

E. Provisions (other than for employee benefits) and contingent liabilities

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

A contingent liability is disclosed where there is a possible obligation or present obligating that may, but possibly will not, require outflow of resources. Contingent assets are not recognised.

Sunday Proptech Limited
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Notes to Standalone Financial Statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

Trade receivables and contractual balances:

The Company classifies the right to receive consideration in exchange for services as either trade receivable or unbilled revenue. Accommodation revenue in excess of invoicing are classified as contract assets (which we refer to as unbilled revenue).

F. Revenue

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration that we expect to receive in exchange for those products or services.

The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur.

The Company collects indirect taxes on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue. The channel partners deposit applicable GST on accommodation services and the Company is depositing applicable GST on the "service fee" collected from Channel Partner for provision of said services.

Rental income

Rental income from leased properties and allied services is recognized on net basis as company gains control before providing it on rent to customer. Company consider itself as Principal in arrangement as it assumes obligations towards performance of services to end customer including the acceptability of the services, takes a significant amount of risk in the service delivery of the space due to committed rental and investment made in improvement of properties and finally enjoys complete latitude in establishing price for stay services and renting of office spaces. Revenue from renting are recognized over period of time, on accrual basis to the extent that it is probable that the economic benefit will flow to the company and it can be reliably measured.

Interest

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

G. Income tax

Income tax comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

i. Current tax

Sunday Proptech Limited
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Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.
Current tax relating to items recognised outside profit and loss is recognised outside profit and loss in correlation to the underlying transaction either in Other Comprehensive Income (OCI) or directly in equity.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.

Deferred tax is not recognised for:
- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets – unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Current tax relating to items recognised outside profit and loss is recognised outside profit and loss in correlation to the underlying transaction either in Other Comprehensive Income (OCI) or directly in equity.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

H. Borrowing cost

Sunday Proptech Limited
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Notes to Standalone Financial Statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Interest expense is recorded using the effective interest rate (EIR). When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses.

Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the year they occur.

I. Investment in subsidiaries, associates and joint venture

The Company has elected to recognize its investments in subsidiary at fair value in accordance with the option available in Ind AS 27, 'Separate Financial Statements'.

Investments in associates: On initial recognition, such investments are measured at fair value. Subsequently, these investments are measured at fair value at each reporting date, with changes in fair value recognized in the Statement of Profit and Loss or in Other Comprehensive Income, as applicable.

Investments in joint ventures: On initial recognition, such investments are measured at fair value. Subsequently, these investments are measured at fair value at each reporting date, with changes in fair value recognized in the Statement of Profit and Loss or in Other Comprehensive Income, as applicable.

The entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with Ind AS 36 Impairment of Assets as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized is reduced from the carrying amount of the investment and recognized in the profit or loss. Any reversal of that impairment loss is recognized to the extent that the recoverable amount of the investment subsequently increases but the increase is restricted to the amounts that would arise had no impairment loss been recognized in previous years.

J. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and taxes applicable) by the weighted average number of equity shares outstanding during the year and equity shares that will be issued upon the conversion of mandatorily convertible instruments. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue that have changed the number of outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

K. Cash and cash equivalents:

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

Sunday Proptech Limited
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Notes to Standalone Financial Statements for the year ended 31 March 2026
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For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

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Sunday Proptech Limited (Formerly known as OYO Financial and Technology Services Private Limited)
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Notes to Standalone financial statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

3A. Right of use assets

	Building Hotel	Total
Gross carrying amount		
At 01 April 2025		
Additions	4,843.19	4,843.19
Adjustment*	(4,843.19)	(4,843.19)
At 31 March 2026	**-**	**-**
Accumulated depreciation		
At 01 April 2025	**-**	-
Additions	-	-
At 31 March 2026	**-**	**-**
Net carrying amount		
At 31 March 2026	**-**	**-**

*includes adjustment on account of sub lease arrangement of INR 4,843.19 million (31 March 2025 : Nil)

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Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Notes to Standalone financial statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

3A. Investment in subsidiaries

	As at 31 March 2026	As at 31 March 2025
Investments at fair value through profit & loss		
Non-trade, Unquoted investments		
Investment in equity shares of subsidiaries (fully paid up)		
49,794,519 equity shares @ INR 10 each fully paid up in Sunday Travel Limited	49.79	-
100 equity shares @ AED 1000 each fully paid up in OYO Proptech Hotel Management L.L.C	2.40	-
9800 equity shares @ INR 10 each fully paid up in Sunday Contractors and Developers Private Limited	4,184.86	-
	4,237.05	**-**

3B. Other non-current financial assets carried at amortised cost

	As at 31 March 2026	As at 31 March 2025
Lease Receivable (refer note 35)	2,885.80	-
Total	**2,885.80**	**-**

4. Non current tax assets (net)

	As at 31 March 2026	As at 31 March 2025
Advance income tax (net of provision for tax)	0.29	0.07
Total	**0.29**	**0.07**

5. Current investments

	As at 31 March 2026	As at 31 March 2025
Quoted investments		
Investment at fair value through profit & loss		
Investment in mutual funds		
42,456 (31 March 2025: Nil) units of Baroda BNP Overnight	60.06	-
	60.06	**-**
Aggregate book value of quoted investments	60.06	-
Aggregate market value of quoted investments	60.06	-

6. Trade receivables

	As at 31 March 2026	As at 31 March 2025
Trade Receivables- Related parties (refer note 28)	17.48	-
Trade receivables - Others	-	-
Total	**17.48**	-
Break up for security details:-		
Trade receivable		
Considered good - secured	-	-
Considered good - unsecured	17.48	-
Trade receivable which have significant increase in credit risk	-	-
	17.48	-

No trade receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

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Trade receivable ageing schedule as at 31 March 2026

Particulars	Outstanding for following period from due date of payment					
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	Total
(i) Undisputed trade receivables – considered good	-	17.48	-	-	-	17.48
(ii) Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
	-	**17.48**	**-**	**-**	**-**	**17.48**

7. Cash and cash equivalents

	As at 31 March 2026	As at 31 March 2025
Balances with banks		
Cash in hand	-	-
- in current accounts	5.81	2.43
Total	**5.81**	**2.43**

8. Other current financial assets

	As at 31 March 2026	As at 31 March 2025
Loan given to related parties (refer note 28)		
- Unsecured considered good	3,695.12	23.01
Advance receivable from related parties (refer note 28)		
- Unsecured considered good	118.07	-
Advances to hotel owners	779.04	0.01
Interest receivable from related parties (refer note 28)	136.09	-
Lease Receivable (refer note 35)	1,804.38	-
	6,532.70	**23.02**

9. Other current assets

	As at 31 March 2026	As at 31 March 2025
Balances with statutory/government authorities	7.11	0.01
	7.11	0.01

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10. Equity share capital

	As at 31 March 2026	As at 31 March 2025
Authorised capital		
Equity shares		
2,000,000,0000 (31 March 2025: 100,000,000) equity shares of INR 1 each	2,000.00	100.00
	2,000.00	**100.00**
Issued, subscribed and fully paid-up		
Equity shares		
513,976,587 (31 March 2025: 20,000,000) equity shares of INR 1 each	513.98	20.00
Total issued, subscribed and fully paid share capital	**513.98**	**20.00**

Pursuant to the approval of the shareholders at the EOGM of the Company held on 11 July 2025, authorized share capital has been increased from 100,000,000 equity shares of INR 1 each to 370,000,000 equity shares of INR 1 each and further increased to 550,000,000 equity shares of INR 1 each through EOGM resolution dated 30 September 2025 and further increased to 2,000,000,000 equity shares of INR 1 each through EOGM resolution dated 13 February 2026.

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year
Equity shares

	No. of shares	Amount
At 31 March 2024	**20,00,000**	**20.00**
Sub-division of shares during the year	1,80,00,000	-
At 31 March 2025	**2,00,00,000**	**20.00**
Shares issued during the year	17,04,39,446	170.44
Bonus shares issued during the year (refer note 11B)	32,35,37,141	323.54
At 31 March 2026	**51,39,76,587**	**513.98**

#Pursuant to the approval of the shareholders at the Extra Ordinary General Meeting (EOGM) of the Company held on 2 December 2024, each equity share of face value of INR 10 per share was sub-divided into ten equity shares of face value of INR 1 per share with effect from the record date.

b) Terms/rights attached to equity shares
The Company has only one class of equity shares having a par value of INR 1 per share (31 March 2025: INR 1). Each holder of equity shares is entitled to one vote per share and equal rights in distribution of profit/surplus in proportionate to the equity share held by shareholder. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shareholders holding more than 5% shares in the Company

Equity shares

Name of shareholders	As at 31 March 2026		As at 31 March 2025	
	No of shares	% holding	No of shares	% holding
Oravel Stays Limited	15,98,00,000	31.09%	19999990 *	99.99%
Astera Venures Private Limited (formerly known as Tattva Valuers Private Limited)	18,35,60,634	35.71%	-	-
Incred Wealth Investment Services	1,84,00,000	3.58%	-	-
Pallavi Pradeep Kumar Jain	3,13,31,954	6.10%	-	-

* 10 share held by nominee of the Oravel Stays Limited.

As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares.

As on 31 March 2025, Oravel Stays Ltd. had 99.99% stake in Sunday Proptech Ltd. and considered as holding company. During the year, Company entered into Share subscription agreement with with Astera Venures Private Limited & Incred Wealth and Investment Services Private Limited, pursuant to which, Sunday Proptech Ltd. issued certain equity shares to Incred Wealth Investment Services Private Limited & Astera Venures Private Limited. As set out in the agreement, Oravel Stays Ltd. doesn't have direct control over the operating activities of the Sunday Proptech Ltd. Accordingly, Oravel Stays Ltd. cease to be holding of the Sunday Proptech Ltd. and become the Joint Venturer of the Company.

d) Promoter's holding
As of 31 March 2026 and 31 March 2025, the company does not have identifiable promoters in term of Companies Act 2013 and accordingly, disclosure related to promoter shareholding is not given for these periods. The Holding company is a professionally managed company.

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11. Other equity

	As at 31 March 2026	As at 31 March 2025
A. Retained earnings	3,256.61	0.86
B. Securities Premium	1,896.51	-
C. Equity component of compound financial instrument	275.90	-
D. Equity contribution from joint venturer	0.26	-
Total	**5,429.28**	**0.86**

A. Retained earnings

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	0.86	3.68
Add: profit for the year	3,285.53	(2.82)
Less: dividend	(29.79)	-
Add: Re-measurement of defined benefit liability (refer note 29)	0.01	-
Total	**3,256.61**	**0.86**

B. Securities premium

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	-	-
Add: premium on issue of shares	2,224.38	-
Less: Issue of bonus shares	(323.54)	-
Less: Share issue expense	(4.33)	-
Balance at the end of the year	**1,896.51**	-

* During the year ended 31st March 2026, the company has issued bonus shares by utilising securities premium account amounting to INR 323.54 million (31 March 2025: Nil).

C. Equity component of compound financial instrument

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	-	-
Add: Compulsory convertible instrument issued during the year (refer note 12A)	275.90	-
Balance at the end of the year	**275.90**	-

D. Equity contribution from joint venturer

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	-	-
Add: contribution for the year (refer note 39)	0.26	-
Balance at the end of the year	**0.26**	-

A. Retained earnings: Retained earnings represent the amount of accumulated earnings and re-measurement of defined benefit obligations of the Group.
B. Securities premium: Securities premium is used to record the premium received on issue of shares. It is utilised in accordance with the provisions of the Companies Act, 2013
C. Equity component of compound financial instrument: Compulsorily convertible instrument have been classified as compound financial instruments and recognized at amortized cost. The difference between transaction value and amortized cost has been recognized as a separate component in other equity as equity component of financial instrument.
D. Equity contribution from joint venturer: Equity contribution from joint venturer represent the emplolyee stock options plan (ESOP) alloted to employees of company by Oravel Stays Limited (Joint venturer).

12A. Non Current borrowing

	As at 31 March 2026	As at 31 March 2025
Term loan		
Secured Loan		
Term Loan from Bank (refer note a)	788.13	-
Term Loan from Financial Institution (refer note b)	877.30	-
Unsecured Loan		
Term Loan from others - liability component of compulsory convertible instrument (refer note c)	89.94	-
	1,755.37	-
Less: Current maturity of non-current borrowings (refer Note 12B)	168.67	-
	1,586.70	-

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a. The Company has availed a secured term loan facility of INR 800.00 million from Axis Bank. The facility has a tenure of 60 months, including a moratorium period of 12 months, and carries interest at the rate agreed with the lender, payable at periodic intervals. The borrowing is secured by exclusive charges over specified receivables, current assets and movable fixed assets. The facility is repayable in accordance with the sanctioned repayment schedule and is subject to customary financial and operational covenants, including reporting requirements and compliance with lender-prescribed conditions.

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b. The company has availed the secured term loan from InCred Wealth and Investment Services Private Limited of INR 1,000 million. The loan carries interest at 15.00% per annum, payable on a quarterly basis on 31 March, 30 June, 30 September and 31 December of each year. The loan has a tenure of 42 months from the date of first drawdown and includes a principal moratorium period of six months, after which the principal is repayable in accordance with the repayment schedule specified in the loan agreement. The facility is secured by a Corporate Guarantee, together with a Demand Promissory Note and a Letter of Continuity executed by the Company in favour of the lender. Prepayment is permitted without penalty upon prior notice to the lender.

c. The Company has entered into a Convertible Loan Facility Agreement with Astera Venures Private Limited (formerly known as Tattva Valuers Private Limited) for an aggregate principal amount of INR 365 million. The facility carries interest at 14.50% per annum, payable quarterly in arrears in cash, with accrued interest computed on the outstanding principal amount from the date of disbursement on an actual day basis. The loan has a tenure of two years from the date of disbursement. The principal amount of the facility is compulsorily convertible into equity shares of the Company and is not repayable in cash under any circumstances. The Company has the option to convert the outstanding principal amount, in whole or in part, into equity shares at any time before the maturity date by issuing a conversion notice to the lender. In the absence of an earlier conversion, the entire outstanding principal amount shall automatically convert into equity shares on the maturity date at a fixed price per equity share. The facility is unsecured and is not backed by any charge over the assets of the Company or any corporate or personal guarantee.

12B. Current Borrowing

	As at 31 March 2026	As at 31 March 2025
Secured Loan		
Current maturity of term loan from bank (refer Note 12A)	3.30	-
Current maturity of term loan from financial institution (refer Note 12A)	122.89	-
Unsecured Loan		
Current maturity of loan from others - liability component of compulsory convetible instrument (refer note 12A)	42.48	-
	168.67	-

13A. Lease liabilities

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of period	-	-
Additions during the period	4,843.19	-
Interest accrued during the period	51.44	-
Payment during the period	(204.45)	-
Balance at the end of period	**4,690.18**	-
Non-current portion	2,885.80	-
Current portion	1,804.38	-

13B. Provisions

	As at 31 March 2026	As at 31 March 2025
Provision for Gratuity (refer note 29)	0.10	-
	0.10	-

13C. Provisions

	As at 31 March 2026	As at 31 March 2025
Provision for Gratuity (refer note 29)*	0.00	-
	0.00	-

*Rounded off to two decimals

14. Trade payables

	As at 31 March 2026	As at 31 March 2025
-total outstanding dues to micro enterprises and small enterprises	-	-
-total outstanding dues of creditors other than micro enterprises and small enterprises	159.59	0.44
Payable to related party (refer note 28)	2.24	4.20
Total	**161.83**	**4.64**

Trade payable ageing schedule as at 31 March 2026

Particulars	Outstanding for following periods from due date of payment					
	Not Due*	Less than 1 year	1 year to 2 year	2 year to 3 year	More than 3 years	Total
MSME	-	-	-	-	-	-
Others	158.77	3.06	-	-	-	161.83
Disputed- MSME	-	-	-	-	-	-
Disputed- Others	-	-	-	-	-	-

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Total	**158.77**	**3.06**	**-**	**-**	**-**	**161.83**

* includes INR 158.77 million related to accrued expenses

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Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)
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Notes to Standalone financial statements for the year ended 31 March 2026
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Trade payable ageing schedule as at 31 March 2025

Particulars	Outstanding for following periods from due date of payment					
	Not Due*	Less than 1 year	1 year to 2 year	2 year to 3 year	More than 3 years	Total
MSME		-	-	-	-	-
Others		4.64	-	-	-	4.64
Disputed- MSME		-	-	-	-	-
Disputed- Others		-	-	-	-	-
Total		**4.64**	**-**	**-**	**-**	**4.64**

15. Other current financial liabilities

	As at 31 March 2026	As at 31 March 2025
Advance received from related party (refer note 28)	70.00	-
Employee related payables	0.59	-
Interest accrued on loan	9.33	-
Unclaimed Dividend*	0.71	-
	80.63	**-**

*Unclaimed dividend represents interim dividends declared and approved by shareholders but remaining unclaimed/unpaid as at the reporting date. The amount will be paid to shareholders upon presentation of valid claims and, where applicable, transferred to the Investor Education and Protection Fund (IEPF) in accordance with the provisions of the Companies Act, 2013 after the prescribed period.

16. Other current liabilities

	As at 31 March 2026	As at 31 March 2025
Statutory liabilities	10.03	0.03
	10.03	**0.03**

17A. Current tax liabilities

	As at 31 March 2026	As at 31 March 2025
Current Income tax charge	18.00	-
	18.00	**-**

17B. Deferred tax

	As at 31 March 2026	As at 31 March 2025
The analysis of deferred tax assets and liabilities is as follows:		
Deferred tax assets (net)		
(i) Deferred tax assets arising on		
Current borrowings	42.45	-
	42.45	
(ii) Deferred tax liabilities arising on		
Non current investments	1,053.24	-
Non current borrowings	76.11	-
	1,129.35	**-**
	(1,086.90)	**-**
The movement in deferred tax assets and liabilities during the year is as follows:		
Opening balance on 1 April	**-**	**-**
Tax recognised in statement of profit and loss during the year	(1,086.90)	-
Balance as at closing date	**(1,086.90)**	-

The reconciliation between the amount computed by applying the statutory income tax rate to the profit before tax and the income tax charge is summarized below:	As at 31 March 2026	As at 31 March 2025
Accounting profit before income tax	4390.43	(2.82)
Enacted tax rates in India	25.17%	25.17%
Tax expense @ Company's domestic tax rate	1104.94	-
Increase/(Decrease) in taxes on account of		
Expense not allowed in tax	(0.10)	-
Tax expense recognised	1,104.84	-

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18. Revenue from contracts with customers

	For the year ended 31 March 2026	For the year ended 31 March 2025
Rental income	24.88	-
	24.88	**-**

19. Other income

	For the year ended 31 March 2026	For the year ended 31 March 2025
Fair value gain on financial instruments at fair value through profit or loss	0.07	-
Profit on sale of share in subsidiary	95.60	-
Profit on sale of mutual funds (net)	6.92	1.27
Interest income on loan to related party (refer note 28)	137.38	0.57
Interest on lease receivable	51.44	-
Fair value gain on loss of control in subsidiary	4,184.85	-
	4,476.26	**1.84**

20. Employee benefit expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries including bonuses	0.70	-
Gratuity	0.01	-
Staff welfare expenses	0.03	-
Share based payment expense (refer note 39)	0.26	-
	1.00	**-**

21. Finance cost

	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest on loan from financial institution	40.92	-
Interest on loan from bank	3.29	-
Interest on loan from others	0.85	-
Interest on lease liabilities (refer note 13A)	51.44	-
Other borrowing cost	2.43	-
Bank charges	0.04	-
	98.97	**-**

22. Other expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
Payment to auditor	5.00	0.05
Legal and professional fee	3.14	4.59
Management fees (refer note 28)	2.24	-
Rates and taxes	0.36	0.02
	10.74	**4.65**

23. Income tax expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
The major components of income tax expense are :		
a) Current Income tax		
Income tax expenses for current year	18.00	-
b) Deferred tax		
Relating to origination and taxable temporary differences	1,086.90	-
	1,104.90	**-**

24. Other comprehensive income

	For the year ended 31 March 2026	For the year ended 31 March 2025

Other comprehensive income/ (expense) not to be reclassified to profit or loss in subsequent periods

Re-measurement gain/(loss) on defined benefit plans (refer note 29)	0.01	-
Income tax	-	-
	0.01	**-**

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25. Earning per share

Basic and diluted earning per share (EPS) amounts are calculated by dividing the profit/(loss) for the period attributable to equity holders by the weighted average number of equity shares outstanding during the year.

The following reflects the loss and share data used in the basic and diluted EPS computations:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Profit attributable to equity holders for basic earnings	3,285.53	(2.82)
Profit attributable to equity and preference shareholders	**3,285.53**	**(2.82)**
Weighted average number of equity shares at the year end*	38,26,80,208	15,98,00,000
Weighted average number of equity and preference shares at the period end for the calculation of basic earning per share	**38,26,80,208**	**15,98,00,000**
Effect of dilutive potential shares**	1,58,69,565	-
Weighted average number of equity and preference shares at the period end for the calculation of diluted earning per share	**39,85,49,773**	**15,98,00,000**
Basic loss per share (in INR)	8.59	(0.02)
Diluted loss per share (in INR)	8.25	(0.02)

*Pursuant to the approval of the shareholders at the Extra Ordinary General Meeting (EOGM) of the Holding Company held on 29 July 2025, shareholders approved the issuance of bonus shares to its equity shareholders in the ratio of 699 shares for every 100 equity shares of the Company. Consequently, the basic and diluted earnings per share have been computed for all periods presented in the Consolidated Financial Information of the Group on the basis of the new number of equity shares in accordance with Ind AS 33, Earning per share.

**There are potential equity shares as on 31 March 2026 in the form of compound financial instruments.

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26. Key accounting estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Critical accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

a. Impairment of non-financial asset

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

b. Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values.

27. Commitments and contingencies

	As at 31 March 2026	As at 31 March 2025
A. Capital & other commitments	-	-
B. Contingent liabilities		
i) Corporate Guarantees*	12,355.00	-

*During the year ended 31 March 2026, the Company has given corporate guarantee against the loan taken by its subsidiary company.

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28. Related party transactions

a) Names of related parties and related party relationship

Related parties where control exists

Holding Company	Oravel Stays Limited
Joint Venturer	Oravel Stays Limited
Subsidiary	OYO Proptech Hotel Management L.L.C Sunday Realty FZCO Sunday Travel Ventures Pvt. Ltd.
Subsidiaries of Joint Venturer	My Preferred Transformation and Hospitality Private Limited OYO Hotels and Homes Private Limited
Key Management Personnel	Mr. Rakesh Kumar (Director) Mr. Vinod Sood (Director) Ms. Sonia Gupta (Director) (w.ef. 30 March, 2026) Mr. Akshat Kumar Bartiya (Director) (w.e.f. 07 July, 2026) Mr. Ishaan Sharma (Company Secretary) (w.e.f. 01 February 2026) Mr. Sahil Garg (Chief Financial Officer) (w.e.f. 01 February 2026) Mr. Saurav Agarwal (Director) (w.e.f. 30 December 2024 till 30 March, 2026)

b) Related party transactions:

(i) Transaction during the year:

Particulars	**Holding Company/ Joint Venturer**		**Subsidiary/ Subsidiaries of Joint Venturer**	
	31 March 2026	**31 March 2025**	**31 March 2026**	**31 March 2025**
Loan given during the year				
My Preferred Transformation and Hospitality Private Limited	-	-	-	22.50
OYO Proptech Hotel Management L.L.C	-	-	2,420.53	-
Sunday Realty FZCO	-	-	1,274.59	-
Advances given during the year				
OYO Hotels And Homes Private Limited	-	-	118.07	-
Advances received during the year				
Sunday Travel Ventures Pvt. Ltd.	-	-	70.00	-
Interest income				
OYO Proptech Hotel Management L.L.C	-	-	128.23	-
Sunday Realty FZCO	-	-	7.86	-
My Preferred Transformation and Hospitality Private Limited	-	-	1.29	0.57
Management fee				
Sunday Travel Ventures Pvt. Ltd.	-	-	2.24	-
Services rendered				
OYO Hotels and Homes Private Limited	-	-	13.20	-
My Preferred Transformation and Hospitality Private Limited	-	-	11.68	-
Purchase of services				
OYO Hotels and Homes private Limited	-	-	0.01	-
Payment made by group co on behalf of us				
OYO Hotels and Homes private Limited	-	-	-	4.20
Loan & interest repayment by group company				
My Preferred Transformation and Hospitality Private Limited	-	-	24.18	-
Payment made during the year				
Oravel Stays Limited	-	0.24	-	-
OYO Hotels and Homes private Limited	-	-	-	0.22
	-	-	0.13	-
Payment received by group company on behalf of us				
OYO Hotels and Homes private Limited	-	-	20.97	-
Remuneration to KMP*				
Mr. Ishaan Sharma	-	-	0.17	-
Mr. Sahil Garg	-	-	0.46	-

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Notes to Standalone financial statements for the year ended 31 March 2026
(Amount in Indian Rupees Millions, unless stated otherwise)

(ii) Balances at the year end:

Particulars	Holding Company/ Joint Venturer		Subsidiary/ Subsidiaries of Joint Venturer	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Loan & Advances to group undertaking				
My Preferred Transformation and Hospitality Private Limited	-	-	-	23.01
OYO Proptech Hotel Management L.L.C	-	-	2420.53	-
Sunday Realty FZCO	-	-	1274.59	-
Advances receivable from group undertaking				
OYO Hotels and Homes Private Limited	-	-	118.07	-
Advances payable to group undertaking				
Sunday Travel Ventures Pvt. Ltd.	-	-	70.00	-
Interest Receivable				
Sunday Realty FZCO	-	-	7.86	-
OYO Proptech Hotel Management L.L.C	-	-	128.23	-
Trade receivable				
OYO Hotels and Homes Private Limited	-	-	5.80	-
My Preferred Transformation and Hospitality Private Limited	-	-	11.68	-
Trade payable				
Sunday Travel Ventures Pvt. Ltd.	-	-	2.24	4.20

*Remuneration to key managerial personnel does not include the provisions made for gratuity as they are determined on an actuarial basis.

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SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
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Notes to consolidated financial statement for the year ended 31 March 2026
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29. Employee benefits

Defined Contribution Plan : Provident fund
During the year, the company has recognised INR 0.03 million as contribution to Employee Provident Fund and Employee State Insurance in the Statement of Profit and Loss.

Defined Benefit Plans - Gratuity
The Company operate a scheme of gratuity which is a defined benefit plan. The gratuity plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment in accordance with the provisions under the Code on Social Security, 2020 or as per the Company Scheme, as applicable. Vesting occurs upon completion of contractual period of continuous years of service as defined in the Code on Social Security 2020.

The following tables summaries the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for the respective plans:

Changes in the present value of the defined benefit obligation (unfunded gratuity) is as follows:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Defined benefit obligations at the beginning of the year	-	-
Current service cost	0.01	-
Interest expense	0.00	-
Remeasurement loss/(gain) - OCI	(0.01)	-
Benefit paid	-	-
Liabilities Transfer in/out	0.10	-
Other adjustment (FCTR)	-	-
Defined benefit obligations at the end of the year	**0.10**	**-**
Current portion	0.00	-
Non-current portion	0.10	-
	0.10	**-**

Amount recognised in statement of profit and loss:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Current service cost	0.01	-
Interest expense*	0.00	-
Amount recognised in statement of profit and loss	**0.01**	**-**

***Rounded off to two decimals**

Amount recognised in other comprehensive income:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Remeasurement (gain)/loss on defined benefit plan	(0.01)	-

The principal assumptions used in determining gratuity obligations for the Group's plans are shown below:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Discount rate (in %)	6.80%	NA
Salary Escalation (in %)	10.00%	NA
Withdrawal rate (in %)	35.00%	NA
Mortality rate of IALM 2012-14	100.00%	NA
Retirement age	58 years	NA

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SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
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The impact of sensitivity due to changes in the significant actuarial assumptions on the defined benefit obligations is as follows:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Discount rate		
- Increase by 0.50%	(0.00)	NA
- Decrease by 0.50%	0.00	NA
Salary escalation rate		
- Increase by 1%	0.00	NA
- Decrease by 1%	(0.00)	NA
Withdrawal rate		
- Increase by 5%	(0.02)	NA
- Decrease by 5%	0.02	NA

The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting year.

The following payments are expected towards defined benefit in future years:

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Year 1	0.00	-
Year 2	0.00	-
Year 3	0.04	-
Year 4	0.03	-
Year 5	0.02	-
After 5th Year	0.05	-
Total expected payments	**0.14**	**-**

The average duration of the defined benefit plan obligation at the end of the reporting period is 5 years

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Sunday Proptech Limited (Formerly know as OYO Financial and Technology Services Private Limited)
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30. Fair values

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

The carrying value and fair value of financial instruments by categories as at 31 March 2026

	Amortised cost	Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	Total carrying value	Total fair value
Financial assets					
Investment in mutual fund (refer note 5)	60.06	-	-	60.06	60.06
Trade Receivables (refer note 6)	17.48	-	-	17.48	17.48
Cash & cash equivalent (refer note 7)	5.81	-	-	5.81	5.81
Other financial asset (refer note 13B and 8)	9,418.50	-	-	9,418.50	9,418.50
Total	**9,501.85**	**-**	**-**	**9,501.85**	**9,501.85**
Financial liabilities					
Borrowings (refer note 12A)	1,755.37	-	-	1,755.37	1,755.37
Lease liabilities (refer note 13A)	4,690.18	-	-	4,690.18	4,690.18
Trade payables (refer note 14)	161.83	-	-	161.83	161.83
Other financial liability (refer note 15)	80.63	-	-	80.63	80.63
Total	**6,688.01**	**-**	**-**	**6,688.01**	**6,688.01**

The carrying value and fair value of financial instruments by categories as at 31 March 2025

	Amortised cost	Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	Total carrying value	Total fair value
Financial assets					
Cash & cash equivalent (refer note 7)	2.43	-	-	2.43	2.43
Other financial asset (refer note 8)	23.02	-	-	23.02	23.02
Total	**25.45**	**-**	**-**	**25.45**	**25.45**
Financial liabilities					
Trade payables (refer note 14)	4.64	-	-	4.64	4.64
Total	**4.64**	**-**	**-**	**4.64**	**4.64**

The management assessed that cash and cash equivalents, other financial assets and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of the financial assets is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

Receivables are evaluated by the company based on parameters such as interest Rates, specific country risk factors, individual creditworthiness of the customer and the risk characteristics of the financed project. based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.

31. Fair value hierarchy

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities.

The following table provides the fair value measurement hierarchy of the Group's assets and liabilities;

Specific valuation techniques used to value financial instrument include:

Level 1: Quoted prices (unadjusted) in active market for identical assets and liabilities

Level 2: Input other than quoted prices included within Level 1 that are observable for the assets or liability, either directly (i.e. prices) or indirectly (i.e. derived from prices)

Level 3: Input for the assets or liabilities that are not based on observable market data (unobservable input)

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(Amount in Indian Rupees Millions, unless stated otherwise)

32. Financial risk management objectives and policies

The Company's principal financial liabilities comprise trade payables. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include cash and short-term deposits that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management is responsible to ensure that Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. All activities for risk management purposes are carried out by specialist teams that have the appropriate skills, experience and supervision. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include trade payables and trade receivables.

Interest risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates, Company have interest bearing fixed deposit. A change in interest rates at the reporting date would not affect significantly on profit or loss and equity.

Liquidity risk

The Company monitors its risk of a shortage of funds doing a liquidity planning exercise. The Company's treasury function reviews the liquidity position on an ongoing basis. The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

	Carrying value	0 to 1 year	1 - 5 years	More than 5 year	Total
As at 31 March 2026					
Trade payables	161.83	3.06	-	-	3.06
Borrowings (including future interest obligation)	1,755.37	401.26	1,984.62	-	2,385.88
Lease liabilities (including future interest obligation)	4,690.18	2,290.35	3,055.12	553.76	5,899.23
Other financial liability	80.63	80.63	-	-	80.63
	6,688.01	**2,775.30**	**5,039.74**	**553.76**	**8,368.80**
As at 31 March 2025					
Trade payables	4.64	4.64	-	-	4.64
	4.64	**4.64**	**-**	**-**	**4.64**

Excessive risk concentration

Concentrations arise when a number of counterparties are engaged in similar business activities, or activities in the same geographical region, or have economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations indicate the relative sensitivity of the Company's performance to developments affecting a particular industry. The Company is not exposed to excessive concentration since the customers of the Company are not engaged in similar business activities. The Company derives its revenues and corresponding trade receivables from a large number of customers scattered in different geographical locations.

33. Capital management

The key objective of the Group's capital management is to ensure that it maintains a stable capital structure with the focus on total equity to uphold investors, creditor and customer confidence and to ensure future development of its business. The Group's focus is to keep strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required without impacting the risk profile of the Group.

The Group manages its capital structure and makes adjustments in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may return capital to shareholders or issue new shares. The Group monitors capital using a debt equity ratio, which is net debt divided by total equity. The Group's policy is to keep the debt equity ratio at an optimum level to ensure that the debt related covenant are complied with. The Group includes within net debt, all financial liabilities less cash and cash equivalents, other bank balances and investments in mutual funds, bonds and commercial paper.

	As at 31 March 2026	As at 31 March 2025
Total financial liabilities	6,688.01	4.64
Less: Cash and cash equivalents (refer note 7)	(5.81)	(2.43)
Net debt (A)	**6,682.20**	**2.21**
Total Equity (B)	**5,943.26**	**20.86**
Net debt-equity ratio (A/B)	**1.12**	**0.11**

34. Dues to Micro, Small and Medium Enterprises

To the extent information available with the company, there are no dues to Micro, Small and Medium Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006 for the year ended 31 March 2026

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35. Leases

The Company has lease contracts for buildings and hotel properties. Leases of buildings generally have lease terms between 1 and 9 years, while hotel rooms generally have lease terms between 1 and 11 years and some contracts require the company to maintain certain financial ratios.

The Company also has certain leases with lease terms of 12 months or less. The Company applies the 'short-term lease' recognition exemptions for these leases.

Amount recognised in statement of profit & loss

Particulars	For the year ended 31 March 2026
Interest on lease liabilities (refer note 21)	51.44
Total	**51.45**

The Company does not face a liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

Company as a lessor

The Company has entered into subleases on some of its hotel properties. These leases have terms of between 1 to 10 years. All leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions.

Future minimum rentals receivable under non-cancellable leases as at 31 March 2026, are as follows:

	As at 31 March 2026	
	Minimum lease receivable	**Present value of minimum lease receivable**
Not later than one year	2,290.35	3,081.98
More than one year but not later than five years	3,055.12	1,166.91
More than five years	553.76	441.29
Total minimum lease receivable	**5,899.23**	**4,690.18**
Less: amount representing interest income	1,209.05	-
Present value of minimum lease receivable	**4,690.18**	**4,690.18**

Included in balance sheet as follows;	
-Other non current financial assets	2,885.80
-Other current financial assets	1,804.38

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36. Ratio analysis and its elements

Ratio	Numerator	Denominator	As at 31 March 2026	As at 31 March 2025	% Change	Reason for variances > 25%
(a) Current ratio	Current assets	Current liabilities	2.95	5.45	-45.83%	Due to increase in current asset
(b) Debt - equity ratio*	Total debt	Shareholder's equity	0.30	NA	NA	Increase due to increase in borrowing
(c) Debt service coverage ratio*	Earning for debt service = Net profit after taxes + Finance Cost	Debt service = Interest + Principal payments	5.69	NA	NA	Increase due to increase in borrowing
(d) Return on equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	1.10	(0.13)	947.51%	Due to increase in profit during the year
(e) Inventory turnover ratio**	Cost of goods sold	Average inventory	NA	NA	NA	Not applicable
(f) Trade receivable turnover ratio^	Net credit sales	Average trade receivables	2.85	NA	NA	Increase due to increase in sales and trade receivable
(g) Trade payable turnover ratio	Other expenses	Average trade payables	0.03	0.45	-92.83%	Due to decrease in other expenses and increase in trade payables
(h) Net capital turnover ratio^^	Revenue from contract customers	Average working capital	0.01	NA	NA	Due to increase in revenue from contract customers
(i) Net profit ratio^^	Net profit	Revenue from contract customers	132.04	NA	NA	Due to increase in net profit
(j) Return on capital employed (ROCE)	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.76	(0.14)	657.86%	Due to increase in Earnings before interest and taxes

*As there is no borrowing as at 31 March 2025.
**As there is no inventory as at 31 March 2025.
^As there is no trade receivable as at 31 March 2025.
^^As there is no revenue as at 31 March 2025.

37. Subsequent events: Subsequent to year end, there are no events requiring adjustments or disclosures in these financial statements except the below mentioned:
(i) The Board of Directors, at its meeting held on 25th February, 2026, approved issue of bonus equity shares in the ratio of 3 (three) bonus share for every 1 (one) existing fully paid-up equity shares held, by capitalisation of Securities Premium. Subsequently, the shareholders at their meeting held on 6th April, 2026, approved the said issue of bonus equity shares.

38. Other Statutory Information
i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
ii) The Company did not have any transactions with Companies struck off.
iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the respective financial years / period.
v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
vii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
viii) The Company has not been declared willful defaulter by any bank or financial Institution or other lender.

39. The Joint Venturer (Oravel Stays Limited) provides share-based payment schemes to its own employees and employees of joint venturee Companies, pursuant to which, employee stock options has been granted to some of the employees of the Company. The management is of the opinion that the stock option scheme of Joint venturer is managed and administered for its own benefit and do not have any settlement obligations on the Company. Further, the aforesaid scheme pertain to shares of the Joint Venturer and the impact of compensation benefits in respect of such schemes is assessed and accounted for in the books of the respective companies. During the year ended March 31, 2026, the Company has recognised expenses amounting to INR 0.26 million (March 31, 2025: Nil) in accordance with the said arrangement.

40. Figures for previous year has been reclassified whereever necessary to confirm with current year's classification.

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

per Shalu Jalan
Partner
Membership No. 516480

Place: Gurugram
Date: 30 July 2026

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer

Place: Gurugram
Date: 30 July 2026

Ishaan Sharma
Company Secretary
Membership No. 65147

Place: Gurugram
Date: 30 July 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Sunday Proptech Limited (Formerly known as OYO Financial and Technology Services Private Limited)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Sunday Proptech Limited (hereinafter referred to as **"the Holding Company"**), its subsidiaries (the Holding Company and its subsidiaries together referred to as **"the Group"**) comprising of the consolidated Balance sheet as at 31 March 2026, the consolidated Statement of Profit and Loss, including other comprehensive income, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as **"the consolidated financial statements"**).

In our opinion and to the best of our information, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2026, their consolidated profit including other comprehensive income, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Statements' 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

Responsibilities of Management for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated statement of changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 consolidated financial statements 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 statements by the Directors of the Holding Company, as aforesaid.

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

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 consolidated financial statements 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit we give in the "Annexure 1" a statement on the matters specified in paragraph 3(xxi) of the Order.

2. As required by Section 143(3) of the Act, we report, that:

    (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;

    (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books;

    (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;

    (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

    (e) On the basis of the written representations received from the directors of the Holding Company as on 31 March 2026 taken on record by the Board of Directors of the Holding Company and of its subsidiary companies, none of the directors of the Group's companies, incorporated in India, is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

    (f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary companies, and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

    (g) In our opinion, the managerial remuneration for the year ended 31 March 2026 has been paid / provided by the Holding Company and its subsidiaries incorporated in India to their directors in accordance with the provisions of section 197 read with Schedule V to the Act;

    (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

        i. The Group does not have any pending litigations which would impact its financial position;

        ii. The Group did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended 31 March 2026;

        iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company and its subsidiaries, incorporated in India during the year ended 31 March 2026.

        iv. (a) The respective managements of the Holding Company and its subsidiaries, have represented to that, to the best of its knowledge and belief, as disclosed in the note 48 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries, to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the respective

Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The respective managements of the Holding Company and its subsidiaries have represented to that , to the best of its knowledge and belief, as disclosed in the note 48 to the financial statements, no funds have been received by the respective Holding Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The interim dividend declared and paid during the year by the Holding Company is in accordance with section 123 of the Act.

vi. Based on our examination, which included test checks, the Holding Company and its subsidiaries have used accounting software and other peripheral software for maintaining their books of account, all of which have the audit trail (edit log) feature enabled. The audit trail feature operated effectively throughout the year for all relevant transactions recorded in the respective software, including at the database level, where applicable.

Further, we did not come across any instance of the audit trail (edit log) feature being tampered with during the course of our examination. We also noted that the audit trail has been preserved by the Holding Company and its subsidiaries in accordance with the applicable statutory requirements for record retention..

For **Prasad Kumar & Co.**
Chartered Accountants
Firm's Registration No.: 008816C

Shalu Jalan
Partner
Membership No.: 516480
UDIN: 26516480ZRZRJC5399
Place of Signature: Gurgaon
Date: 30/07/2026

Annexure '1' referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: Sunday Proptech Limited ('the Company')

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(a) There is no qualification or adverse remark in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

(b) There are no components included in the consolidated financial statements whose report has not been issued by the date of our auditor's report, since we are the auditors of all such components.

For **Prasad Kumar & Co.**
Chartered Accountants
Firm's Registration No.: 008816C

Shalu Jalan
Partner
Membership No.: 516480
UDIN: 26516480ZRZRJC5399
Place of Signature: Gurgaon
Date: 30/07/2026

Annexure '2' To The Independent Auditor's Report of even date on the Consolidated Financial Statements of Sunday Proptech Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Sunday Proptech Limited (hereinafter referred to as the "Holding Company") as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"). Also, this report does not include reporting on the internal financial controls over financial reporting for subsidiary Company under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the subsidiary Company basis the exemption available under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting with reference to consolidated financial statements.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the companies included in the Group, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both, issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls With Reference to Consolidated Financial Statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With Reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Group, have, maintained in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **Prasad Kumar & Co.**
Chartered Accountants
Firm's Registration No.: 008816C

Shalu Jalan
Partner
Membership No.: 516480
UDIN: 26516480ZRZRJC5399
Place of Signature: Gurgaon
Date: 30/07/2026

SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Consolidated balance sheet as at 31 March 2026
(Amount in INR Millions, unless stated otherwise)

	Notes	As at 31 March 2026	As at 31 March 2025
Assets			
Non-current assets			
Property, plant and equipment	3	45,902.05	-
Capital work-in-progress	3	141.41	-
Right of use assets	4	16,601.07	-
Financial assets			
(i) Other financial assets	6A	3,317.55	-
Non-current tax assets (net)	7	0.30	0.07
Deferred tax assets (net)	17A	43.30	-
Other non-current assets	11A	71.11	-
		66,076.79	**0.07**
Current assets			
Financial assets			
(i) Investments	5	60.06	-
(ii) Trade receivables	8	1,155.34	-
(iii) Cash and cash equivalents	9	57.74	2.43
(iv) Bank balances other than cash and cash equivalents	10	106.65	-
(v) Other financial assets	6B	3,022.05	23.02
Other current assets	11B	695.48	0.01
		5,097.32	**25.46**
Total assets		**71,174.11**	**25.53**
Equity and Liabilities			
Equity			
Equity share capital	12	513.98	20.00
Other equity	13	12,989.02	0.86
Equity attributable to the equity holders of the Parent		**13,503.00**	**20.86**
Non-controlling interests		(0.27)	-
Total equity		**13,502.73**	**20.86**
LIABILITIES			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	14A	29,486.00	-
(ii) Lease liabilities	15	17,324.62	-
(iii) Other financial liabilities	19	4.34	-
Provisions	16A	0.10	-
Deferred tax liabilities (net)	17A	2,823.40	-
		49,638.46	**-**
Current liabilities			
Financial liabilities			
(i) Borrowings	14B	2,544.25	-
(ii) Lease liabilities	15	4,386.90	-
(iii) Trade payables	18		
(a) total outstanding dues of micro and small enterprises		-	-
(b) total outstanding dues of creditor other than micro and small enterprises		561.87	4.64
(iv) Other financial liabilities	20	346.72	-
Provisions	16B	0.00	-
Other current liabilities	21	171.12	0.03
Current tax liabilities (net)	17B	22.06	-
		8,032.93	**4.67**
Total liabilities		**57,671.39**	**4.67**
Total equity and liabilities		**71,174.11**	**25.53**
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Chartered Accountants
Firm Registration No.: 008816C

For and on behalf of the Board of Directors of Sunday Proptech Limited

Shalu Jalan
Partner
Membership No.: 516480

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer

Ishaan Sharma
Company Secretary
Membership No. 65147

Place: Gurugram
Date: 30 July, 2026

Place: Gurugram
Date: 30 July, 2026

Place: Gurugram
Date: 30 July, 2026

SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Consolidated statement of profit and loss for year ended 31 March 2026
(Amount in INR Millions, unless stated otherwise)

	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	22	2,693.80	-
Other income	23	362.23	1.84
Total income (I)		**3,056.03**	**1.84**
Expenses			
Operating expenses	24	10.06	-
Employee benefits expense	25	67.87	-
Finance cost	26	1,152.53	-
Depreciation and amortization expense	27	1,500.56	-
Other expenses	28	171.98	4.65
Total expenses (II)		**2,903.00**	**4.65**
Profit/(loss) before tax(I-II)		**153.03**	**(2.82)**
Share of loss in joint ventures (net of tax)		-	-
Profit/(loss) before tax		**153.03**	**(2.82)**
Tax expense:	29		
Current tax		21.81	-
Deferred tax credit		(3.76)	-
Income tax expense		**18.05**	**-**
Profit/(loss) for the period		**134.98**	**(2.82)**
Other comprehensive income, net of tax	30		
Other comprehensive income/ (loss) that will not be reclassified to profit or loss in subsequent periods			
Re-measurement gain on defined benefit plans		0.01	-
Income tax		-	-
Net comprehensive income that will not be reclassified to profit or loss in subsequent periods		**0.01**	**-**
Other comprehensive income/(loss) to be reclassified to profit or loss in subsequent periods			
Exchange differences on translation of foreign operations		141.78	-
Income tax		-	-
Net comprehensive income that will be reclassified to profit or loss in subsequent periods		**141.78**	**-**
Total other comprehensive income, net of tax		**141.79**	**-**
Total comprehensive income/(loss) for the period, net of tax		**276.77**	**(2.82)**
Profit/(Loss) for the period attributable to:			
Equity holders of the Parent		135.26	(2.82)
Non-controlling interest		(0.27)	-
		134.98	**(2.82)**
Other comprehensive income/(loss) for the period attributable to:			
Equity holders of the Parent		141.79	-
Non-controlling interest		-	-
		141.79	**-**
Total comprehensive income/(loss) for the period attributable to:			
Equity holders of the Parent		277.04	(2.82)
Non-controlling interest		(0.27)	-
		276.77	**(2.82)**
Earning per share (in INR) (Face value of share INR 1)			
- Basic earning per share (INR)	31	0.35	(0.02)
- Diluted earning per share (INR)	31	0.34	(0.02)

The accompanying notes are an integral part of the special purpose interim consolidated financial statements.

As per our report of even date

For Prasad Kumar & Co.
Chartered Accountants
Firm Registration No.: 008816C

For and on behalf of the Board of Directors of
Sunday Proptech Limited

Shalu Jalan
Partner
Membership No.: 516480

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer

Ishaan Sharma
Company Secretary
Membership No. 65147

Place: Gurugram
Date: 30 July, 2026

Place: Gurugram
Date: 30 July, 2026

Place: Gurugram
Date: 30 July, 2026

SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Consolidated statement of cash flows for year ended 31 March 2026
(Amount in INR Millions, unless stated otherwise)

		For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flow from operating activities:			
Profit/(loss) before tax		153.03	(2.82)
Adjustment to reconcile profit before tax to net cash flows			
Depreciation and amortisation expenses		1,500.56	-
Interest income on security deposits		(8.06)	-
Fair value gain on financial instruments at fair value through profit or loss		(0.07)	-
Profit on sale of current investments (net)		(6.92)	-
Interest on loan to related parties		(1.29)	-
Interest from banks deposits		(1.25)	(0.57)
Interest expense		256.89	-
Interest on lease liabilities		894.13	-
Provision/liabilities no longer required written back		(0.04)	-
Interest on lease receivable		(54.53)	-
Exchange difference (net)		(284.07)	-
Share based payment expense		0.26	-
		2,448.64	**(3.39)**
Movements in working capital :			
Increase in trade payables		826.65	4.11
Increase in other current liabilities		171.09	0.03
Increase in other financial liabilities		290.82	-
Increase in other financial assets		(1,494.90)	(23.02)
Increase in other current assets		(766.57)	(0.01)
Increase in trade receivables		(1,155.34)	-
Increase in provisions		0.10	-
Cash flows from/(used in) operations		**320.49**	**(22.29)**
Taxes paid (net of refund)		0.02	(0.06)
Net cash flows from/(used in) operating activities	**A**	**320.51**	**(22.35)**
Investing activities			
Purchase of property, plant and equipment (including CWIP) (net)		(32,068.51)	-
Receipt of lease receivable		204.45	-
Purchase of investments		(5,763.71)	-
Sale of investment in mutual fund		5,710.64	23.90
Proceed from sale of investment in subsidiary		95.60	-
Interest received		2.55	0.57
Investment in fixed deposit (having maturity more than 3 and 12 months)		(106.65)	-
Foreign exchange movement in investing activities (net)		(848.87)	-
Net cash flows used in investing activities	**B**	**(32,774.50)**	**24.47**
Financing activities			
Proceeds from issuance of equity share capital		2,390.49	-
Interest paid on borrowings		(165.92)	-
Proceeds from long term borrowings		29,761.90	-
Proceeds from short term borrowings		2,544.25	-
Repayment of lease liabilities		(2,133.41)	-
Payment of dividend		(29.79)	-
Foreign exchange movement in financing activities (net)		141.78	-
Net cash flows from financing activities	**C**	**32,509.30**	**-**
Net increase in cash and cash equivalents (A+B+C)		55.31	2.12
Cash and cash equivalents at the beginning of the period		2.43	0.31
Cash and cash equivalents at the end of the period		**57.74**	**2.43**
Components of cash and cash equivalents (refer note 9.1)			
With banks:			-
on current accounts		57.74	2.43
Total cash and cash equivalents		**57.74**	**2.43**

SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Consolidated statement of cash flows for year ended 31 March 2026
(Amount in INR Millions, unless stated otherwise)

Changes in liabilities arising from financing activities for the year ended 31 March 2026

Particulars	1 April 2025	Proceeds/addition ^	Payments	Other adjustments*	31 March 2026
Long term borrowing	-	29,761.90	-	-	29,486.00
Short term borrowing	-	2,544.25	-	-	2,544.25
Lease liabilities	-	22,949.02	(2,133.41)	895.91	21,711.52
Total	**-**	**55,255.17**	**(2,133.41)**	**895.91**	**53,741.76**

^includes interest accrued on lease liabilities amounting to INR 894.13 million
*represent adjustment of INR 895.91 million on account of foreign exchange adjustment.

The accompanying notes form an integral part of the consolidated financial statements.

For Prasad Kumar & Co.
Chartered Accountants
Firm Registration No.: 008816C

Shalu Jalan
Partner
Membership No.: 516480

Place: Gurugram
Date: 30 July, 2026

For and on behalf of the Board of Directors of
Sunday Proptech Limited

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer
Place: Gurugram
Date: 30 July, 2026

Ishaan Sharma
Company Secretary
Membership No. 65147
Place: Gurugram
Date: 30 July, 2026

SUNDAY PROPTECH LIMITED (Formerly know as OYO Financial and Technology Services Private Limited)
CIN: U55109DL2018PLC331290
Consolidated statement of changes in equity for the year ended 31 March 2026
(Amount in INR Millions, unless stated otherwise)

a. Equity share capital
Equity shares of INR 1 each issued, subscribed and fully paid

	Equity share capital	
	No. of shares	Amount
As at 1 April 2024	**20,00,000**	**20.00**
Issued during the year	-	-
Sub-division of shares during the year	1,80,00,000	-
As at 1 April 2025	**2,00,00,000**	**20.00**
Issued during the year	17,04,39,446	170.44
Bonus shares issued during the year (refer note 13C)	32,35,37,141	323.54
As at 31 March 2026	**51,39,76,587**	**513.98**

c. Other equity

	Reserves & Surplus							Equity component of compound financial instrument	Total	Non-controlling interest	Total
	Securities premium	Debenture Redemption Reserve	Other comprehensive income: Foreign currency translation reserve	Equity contribution from joint venturer	Capital reserve	Other equity on deemed disposal	Retained earning				
As at 1 April 2024	**-**	**-**	**-**	**-**	**-**	**-**	**3.68**	**-**	**3.68**	**-**	3.68
Profit/(Loss) for the year	-	-	-	-	-	-	(2.82)	-	(2.82)	-	(2.82)
As at 31 March 2025	**-**	**-**	**-**	**-**	**-**	**-**	**0.86**	**-**	**0.86**	**-**	**0.86**
Profit for the year	-	-	-	-	-	-	135.26	-	135.26	(0.27)	134.98
Add: Foreign currency translation reserve during the year	-	-	141.78	-	-	-	-	-	141.78	-	141.78
Less : Payment of interim dividend	-	-	-	-	-	-	(29.79)	-	(29.79)	-	(29.79)
Add: Re-measurement of defined benefit liability	-	-	-	-	-	-	0.01	-	0.01	-	0.01
Total comprehensive income	**-**	**-**	**141.78**	**-**	**-**	**-**	**106.33**	**-**	**248.11**	**(0.27)**	**247.84**
Add: Premium on issue of equity shares	2,224.38	-	-	-	-	-	-	-	2,224.38	-	2,224.38
Less: share issue expenses	(4.33)	-	-	-	-	-	-	-	(4.33)	-	(4.33)
Less: Issue of bonus shares	(323.54)	-	-	-	-	-	-	-	(323.54)	-	(323.54)
Add: capital reserve created during the year	-	-	-	-	10,472.63	-	-	-	10,472.63	-	10,472.63
Add: Transfer to Debenture Redemption Reserve	-	17.49	-	-	-	-	(17.49)	-	-	-	-
Add : Contribution from joint venturer company (refer note 47)	-	-	-	0.26	-	-	-	-	0.26	-	0.26
Add: Instrument issued during the year (refer note 13F)	-	-	-	-	-	-	-	275.90	275.90	-	275.90
Less: Dilution of stake in subsidiaries	-	-	-	-	-	95.60	-	-	95.60	(0.00)	95.60
As at 31 March 2026	**1,896.51**	**17.49**	**141.78**	**0.26**	**10,472.63**	**95.60**	**88.85**	**275.90**	**12,989.02**	**(0.27)**	**12,988.75**

* Rounded off to two decimals

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

per Shalu Jalan
Partner
Membership No.: 516480

Place: Gurugram
Date: 30 July, 2026

For and on behalf of the Board of Directors of
Sunday Proptech Limited

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer

Place: Gurugram
Date: 30 July, 2026

Ishaan Sharma
Company Secretary
Membership No. 65147
Place: Gurugram
Date: 30 July, 2026

Sunday Proptech Limited (Formerly known as OYO Financial and Technology Services Private Limited)
Notes to consolidated financial statements for the period ended 31 March 2026
(Amount in INR Millions, unless stated otherwise)

1. Corporate information and Basis of preparation

1A. Corporate information

Sunday Proptech Limited ('the Company') is a unlisted public limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013, with its registered office situated at 44, 2nd Floor, Regal Building, Connaught Place, Central Delhi, Central Delhi, Delhi, India, 110001.

The Company has converted from Private Limited company to Public Limited Company, pursuant to special resolution passed in the extra-ordinary general meeting (EGOM) of the shareholders of the Company held on 2 December 2024, and consequently the name of the Company has changed to Sunday Proptech Limited pursuant to a fresh certificate of incorporation by the Registrar of the Companies on 23 January 2025.

These Consolidated Financial Statements were authorized by Board of Directors for issue on 30 July, 2026.

1B. Basis of preparation and consolidation

A. Statement of compliance

i. The Company's management has prepared these consolidated financial statements which comprise the consolidated Balance Sheet as at 31 March 2026, the consolidated Statements of Profit and Loss, consolidated statements of Cash flow and consolidated statements of change in equity for the year ended 31 March 2026 and other explanatory information (together herein referred to as "Consolidated Financial Statements" or Financial Statements"). These consolidated financial statements ('financial statements') have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act.

The consolidated financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements and division II of schedule III of the Companies Act 2013. Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the standalone financial statements, where applicable or required.

All the amounts included in the consolidated financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million with two decimal places, except per share data and unless stated otherwise. Further, due to rounding off, certain amounts are appearing as '0'.

The material accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said consolidated financial statements, except in case of adoption of any new standards during the year.

The financial statements of the subsidiary companies and the joint venture used in the consolidation have been aligned with the parent and drawn upto the same reporting date as of Group i.e. year ended 31 March 2026.

Details of the Company's accounting policies are included in Note 2.

B. Basis of measurement

Sunday Proptech Limited (Formerly known as OYO Financial and Technology Services Private Limited)
Notes to consolidated financial statements for the period ended 31 March 2026
(Amount in INR Millions, unless stated otherwise)

These consolidated financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Financial assets and liabilities – Refer accounting policy regarding financial instrument	Fair Value/ Amortised cost (Refer 2D)

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction

between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis.

The Company has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern.

C. Principle of Consolidation

The Consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 March 2026 and have been consolidated in accordance with Ind AS 110 "Consolidated financial statements". The Consolidated financial statements are based on classification provisions contained in Ind AS 1 "Presentation of financial statements" and division II of schedule III of the Companies Act, 2013. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- The ability to use its power over the investee to affect its returns.
- Exposure or rights to variable return from its involvement with the investee.

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders.
- Right arising from other contractual arrangements.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the period are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

The Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31 March. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

Consolidation procedures:

i. The Standalone Financial Statements of subsidiaries are fully consolidated on a line-by-line basis, after adjusting for business combination adjustments.

ii. Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

iii. Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

   Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

   All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

   A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction.

   If the Group loses control over a subsidiary, it:

   i. Derecognises the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost
   ii. Derecognises the carrying amount of any non-controlling interests
   iii. Derecognises the cumulative translation differences recorded in equity
   iv. Recognises the fair value of the consideration received
   v. Recognises the fair value of any investment retained
   vi. Recognises any surplus or deficit in profit or loss

vii. Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

D. Changes in ownership interest

Subsidiaries

The Group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the Group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and any consideration paid or received is recognised within equity. The subsidiaries are deconsolidated from the date the Group loses control on such subsidiaries. When the Group ceases to consolidate because of a loss of control, any retained interest in the entity is re-measured to its fair value with the change in carrying amount recognised in profit or loss.

This fair value becomes the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously recognised in other comprehensive income in respect of that entity are reclassified to profit and loss on disposal of the related assets and liabilities.

Joint Arrangements

The Group ceases to equity account for an investment if it loses joint control or significant influence over such equity accounted investee. When the group ceases to equity account for an investee, any retained interest in the entity is re-measured to its fair value with the change in carrying amount recognised in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequent accounting for the retained interest in the investee. In addition, any amounts previously recognised in other comprehensive income in respect of that investee are accounted for as if the Group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit and loss. If the ownership interest in a joint venture or an associate is reduced but joint control or significant influence is retained, only a proportionate share of the amounts previously recognised in other comprehensive income are reclassified to profit and loss where appropriate.

E. Functional and presentation currency

Items included in the consolidated financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian rupee (INR), which is the parent company's functional and presentation currency.

F. Investment in joint venture

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The Group's investments in its joint venture is accounted for using the equity method. Under the equity method, the investment in a joint venture is initially recognised at cost.

The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the joint venture since the acquisition date. Goodwill relating to the joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The statement of profit and loss reflects the Group's share of the results of operations of the joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the joint venture.

If an entity's share of losses of the joint venture equals or exceeds its interest in the joint venture (which includes any long term interest that, in substance, form part of the Group's net investment in the joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the joint venture.

If the joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the restated consolidated summary statement of profit and loss and represents profit or loss after tax and non-controlling interests in the subsidiaries of the associate or joint venture.

The financial statements of the joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment loss on its investment in its joint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the joint venture and its carrying value, and then recognises the loss as 'Share of profit of an associate and a joint venture' in the statement of profit or loss.

G. Use of estimates and judgements

In preparing these consolidated financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the consolidated financial statements are prudent and reasonable. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

H. Measurement of fair values

A number of the Group’s accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or

- In the absence of a principal market, in most advantageous market for the asset of liability

All assets are liabilities for which fair value is measured or disclosed in the restated consolidated summary statements are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Further information about the assumptions made in measuring fair values is included in the respective notes.

2. Material accounting policies

A. Current/ non-current classification

All the assets and liabilities required to be classified as either current or non-current.
The Group presents assets and liabilities in the balance sheet based on current/non-current classification.

Assets

An asset is classified as current when it satisfies any of the following criteria:

i. It is expected to be realised in, or is intended for sale or consumption in, the Group's normal operating cycle;
ii. it is expected to be realised within twelve months from the reporting date;
iii. it is held primarily for the purposes of being traded; or
iv. it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

i. it is expected to be settled in the Group's normal operating cycle;
ii. it is due to be settled within twelve months from the reporting date;
iii. it is held primarily for the purposes of being traded; or

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iv. the Group does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current assets and liabilities respectively.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Group has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

B. Foreign currency transactions

In preparing the consolidated financial statements of the Group, transactions in currencies other than the functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date.

Exchange differences on monetary items are recognized in profit or loss in the period in which they arise except for:

- Exchange differences arising on monetary items that form part of a reporting entity's net investment in a foreign operation are recognized in profit and loss in the consolidated financial statements of the reporting entity or individual financial statements of the foreign operation, as appropriate. In the financial statements that include the foreign operation and the reporting entity (e.g. consolidated financial statements when the foreign operation is a subsidiary), such exchange difference are recognized initially in OCI. These exchange difference are reclassified from equity to profit and loss on disposal of net investment.
- Exchange differences arising on monetary items that are designated as part of the hedge of the Group's net investment of a foreign operation. These differences are recognised in OCI until the net investment is disposed of, at which time, the cumulative amount is reclassified to profit or loss.
- Tax charges and credit attributable to exchange difference on above items are also recorded in OCI

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in OCI or profit or loss are also recognized in OCI or profit or loss, respectively).

Foreign operations

The assets and liabilities of foreign operations including goodwill and fair value adjustments arising on consolidation, are translated into INR, the functional currency of the Group, at the exchange rates at the reporting date. The income and expenses of foreign operations translated into INR at the exchange rates at the dates of the transactions or an average rate if the average rate approximates the actual rate at the date of the transaction.

Exchange differences on conversion of foreign operations recognised in OCI and accumulated in equity (as exchange differences on translating the financial statements of a foreign operation.

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When a foreign operation is disposed of in its entirety or partially, the cumulative amount of exchange differences related to that foreign operation recognised in OCI, reclassified to profit or loss as part of the gain or loss on disposal.

The Group considered monetary items which are receivable from or payable to a foreign operation for which settlement is neither planned nor likely to happened in future period, as net investment in that foreign operation in these financial statements.

c. Business combinations and goodwill

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred and the services are received, with the exception of the costs of issuing debt or equity securities that are recognised in accordance with Ind AS 32 and Ind AS 109.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

- Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.
- Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.
- Liabilities or equity instruments related to share based payment arrangements of the acquiree or share based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
- Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.
Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed.

If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is considered as gain on bargain purchase and recognised as capital reserve.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit (The smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets) to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information

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obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

D. Financial instruments

i. Recognition and initial measurement

Financial assets and financial liabilities are initially recognised when the Group becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability except trade receivable is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue.

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

- Amortised cost
- Fair value through other comprehensive income (FVOCI) – debt investment;
- Fair value through other comprehensive income (FVOCI) – equity investment; or
- Fair value through profit and loss

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Group changes its business model for managing financial assets.

A financial asset is measured at amortised cost, if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt instrument is measured at FVOCI, if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Group may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Gains and losses on these financial assets are never recycled to statement of profit or loss.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise from measuring the assets or liabilities or recognising gains or losses on them on a different basis.

Financial assets: Subsequent measurement and gains and losses

Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in consolidated statement of profit and loss.
Debt investments at FVOCI	These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to consolidated financial information.
Equity investments at FVOCI	These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.
Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in consolidated statement of profit and loss.

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

iii. Derecognition

Financial assets

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a ‘pass-through’ arrangement.

If the Group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Group derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Group also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss.

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

E. Property, plant and equipment

i. Recognition and measurement

Plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Capital work in progress is stated at cost, net of accumulated impairment loss, if any.

The cost comprises purchase price, freight, duties, non-refundable taxes and any attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of plant, property and equipment which take substantial period of time to get ready for use are included to the extent they relate to the period till such assets are ready for intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. It also includes estimated costs of dismantling and removing the item and restoring the site on which it is located.

Decommissioning cost are provided at the present value of the expected cost to settle the obligation using estimated cash flows and are recognized as part of the cost of the particular asset. The cash flows that are discounted at a current pre-tax rate that reflects the risk specified to the decommissioning liability. The unwinding of the discount is expensed as incurred and recognized in the statement of profit and loss as a finance cost. The estimated future cost of decommissioning is reviewed annually and adjusted as appropriate. Changes in the estimated future cost or in the discount rate applied are added to or deducted from the cost of assets.

Above cost also includes the cost of replacing part of the plant and equipment if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

The Group identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset. Each component is separately depreciated over its useful life.

ii. Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognized as separate asset, as appropriate, only if it is probable that the future economic benefits associated with the expenditure will flow to the Group and the cost of the item can be measured reliably.

iii. Depreciation

Depreciation on plant, property and equipment is calculated on straight-line basis using the useful lives prescribed under Schedule II to the Companies Act, 2013.

Asset	Useful life (as per Companies Act, 2013)	Useful life (Based on technical evaluation)
Building	60 years	25 years
Equipment	5 years	5 years
Furniture and fixtures	8 years to 10 years	10 years

The management has estimated the useful lives and residual values of all property, plant and equipment and adopted useful lives based on management's technical assessment of their respective economic useful lives. Depreciation method, useful lives and residual values are reviewed at each financial year/period-end and adjusted prospectively if appropriate.

F. Impairment

i. Impairment of financial instruments

The Group recognises loss allowances for expected credit losses on:

- financial assets measured at amortised cost; and
- financial assets measured at FVOCI- debt investments

At each reporting date, the Group assesses whether financial assets carried at amortised cost and debt securities at FVOCI are credit impaired. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being past due for 90 days or more;
- the restructuring of a loan or advance by the Group on terms that the Group would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

The Group measures loss allowances at an amount equal to lifetime expected credit losses, except for the following, which are measured as 12 month expected credit losses:

- debt securities that are determined to have low credit risk at the reporting date; and

- other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables and contract assets are always measured at an amount equal to lifetime expected credit losses.

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

12-month expected credit losses are the portion of expected credit losses that result from default events that are possible within 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Group is exposed to credit risk.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Group's historical experience and informed credit assessment and including forward looking information.

The Group assumes that the credit risk on a financial asset has increased significantly based on the number of days past due, which is determined separately for each entity/geography. The Group considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions such as realising security (if any is held); or
- the financial asset is 60/90 days or more past due.

Measurement of expected credit losses

For trade receivable and contract assets, the Group applied simplified approach in calculating Expected credit loss (ECLs). Under this approach, the Group uses a provision matrix based on the number of days past due, which is determined separately for each entity/geography considering historical default rates and forward-looking information. For other financial assets, the Group assesses expected credit losses on an individual basis. The allowance is determined based on management's evaluation of credit risk for each overdue case, considering factors such as counterparty creditworthiness, past payment history, and prevailing economic conditions.

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as expense/income in the statement of profit and loss.

Write-off

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The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Group's procedures for recovery of amounts due.

ii. Impairment of non-financial assets

The Group's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists or when annual impairment assessment is required, then the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of an assets or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable

amount. In assessing value in use, the estimated future cash flows which are based on the budget of five years are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

G. Employee benefits

i. Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and they are recognized in the period in which the employee renders the related service. The Group recognizes the undiscounted amount of short-term employee benefits expected to be paid in exchange for services rendered as a liability (accrued expense) after deducting any amount already paid.

ii. Defined contribution plans

Provident Fund: Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund administered by the Central Government under the Provident Fund Act, 1952, are charged to Consolidated Statement of profit and loss for the period in which the when an employee renders the related service. The company has no obligation, other than the contribution payable to the provident fund. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment.

iii. Defined benefit plans

Gratuity: The Group operates a defined benefit gratuity plan, which requires contributions to be made to a separately administered fund. The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Re-measurement, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit through OCI in the period in which they occur. Re-measurement are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:
- the date of the plan amendment or curtailment, and
- the date that the Company recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:
- service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- net interest expense or income

iv. Other long-term employee benefits

Long-term compensated absences are provided for based on actuarial valuation on projected unit credit method made at the end of each financial Year. The Group presents the entire leave encashment as current liability in the

balance sheet, since the Group does not have an unconditional right to defer its settlement for the 12 months after the expiry date. Re-measurements gains or losses are recognised in profit or loss in the period in which they arise.

v. Termination benefits

Termination benefits are expensed at the earlier of when the Group can no longer withdraw the offer of those benefits and when the Group recognises costs for a restructuring. If benefits are not expected to be settled wholly within 12 months of the reporting date, then they are discounted.

H. Provisions (other than for employee benefits) and contingent liabilities

A provision is recognised if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

A contingent liability recognised in a business combination is initially measured at its fair value. Subsequently, it is measured at the higher of the amount that would be recognised in accordance with the requirements for provisions above or the amount initially recognised less, when appropriate, cumulative amortisation recognised in accordance with the requirements for revenue recognition.

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A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by- the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The Group does not recognize the contingent asset in its consolidated financial statements since this may result in the recognition of income that may never be realised. Where an inflow

of economic benefits is probable, the Group disclose a brief description of the nature of contingent assets at the end of the reporting period. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and the Group recognize such asset.

I. Revenue

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration that we expect to receive in exchange for those products or services.

The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognized will not occur.

The Group collects indirect taxes on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

Revenue from sale of accommodation services

Revenue from sale of accommodation services is recognized on gross basis as the Group gains Control on stay services before providing it to customer. Group consider itself as Principal in arrangement as it assumes obligations towards performance of stay services to end customer including the acceptability of the services, takes a significant amount of risk in the service delivery of the room stays and enjoys complete latitude in establishing price for stay services. Revenue from sale of accommodation services are recognized on basis of used room nights by end customers, on accrual basis to the extent that it is probable that the economic benefit will flow to the Group and it can be reliably measured.

Revenue is recognized net of cancellations, refunds, discounts, incentives and taxes payable by the Group. Cancellation income related to sale of accommodation services are recognized on cancellation of booking by end customers.

Rental income

Rental income from leased properties and allied services is recognized on gross basis as Group gains control before providing it on rent to customer. Group consider itself as Principal in arrangement as it assumes obligations towards performance of services to end customer including the acceptability of the services, takes a significant amount of risk in the service delivery of the space due to committed rental and investment made in improvement of properties and finally enjoys complete latitude in establishing price for stay services and renting of office spaces. Revenue from renting are recognized over period of time, on accrual basis to the extent that it is probable that the economic benefit will flow to the Group and it can be reliably measured.

Interest Income

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms

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of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

J. Trade receivables

A receivable is recognised if an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Contract assets

A contract asset is initially recognised for revenue earned from installation services because the receipt of consideration is conditional on successful completion of the installation. Upon completion of the installation and acceptance by the customer, the amount recognised as contract assets is reclassified to trade receivables. Contract assets are subject to impairment assessment.

Contractual liabilities

Contract liabilities are primarily from customer advance for which services are yet to be rendered on the reporting date either in full or in parts. Revenue is recognised when the service is rendered to the customer.

K. Leases

Group as a lessee

Identifying a lease

At the inception of the contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The company assesses whether:

- The contract involves the use of an identified asset, specified explicitly or implicitly.
- The Group has the right to obtain substantially all the economic benefits from use of the asset throughout the period of use, and
- The Group has right to direct the use of the asset.

The Group recognise lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Initial recognition of Right of use asset (ROU)

The Group recognise a ROU asset at the lease commencement date (i.e., the date the underlying asset is available for use). ROU assets are initially measured at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or site on which it is located, less any lease incentives received.

Subsequent measurement of Right of use asset (ROU)

ROU assets are subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of ROU asset or the end of the lease term. If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. In addition, the right of use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurement of the lease liability. Refer to the accounting policies in section, I (ii), impairment of non-financial assets.

Initial recognition of lease liability

Lease liabilities are initially measured at the present value of the lease payments to be paid over the lock in period of lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs. In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable.

Subsequent measurement of lease liability

Lease liabilities are subsequently increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Sub-lease arrangements

The Group acts as an intermediate lessor, it accounts for the head lease and the sub-lease as two separate contracts. The Group determines whether the sub-lease is classified as a finance lease or an operating lease with reference to the right-of-use asset arising from the head lease.

Sub-lease classified as finance lease

When the sub-lease transfers substantially all the risks and rewards incidental to ownership of the right-of-use asset, the sub-lease is classified as a finance lease. In such cases, the Group derecognises the related right-of-use asset to the extent transferred and recognises a net investment in sub-lease. Any difference between the carrying amount of the right-of-use asset derecognised and the net investment in the sub-lease is recognised in the Statement of Profit and Loss.
Finance income on the net investment in the sub-lease is recognised over the sub-lease term based on a pattern reflecting a constant periodic rate of return on the net investment.

Sub-lease classified as operating lease
When the sub-lease does not transfer substantially all the risks and rewards incidental to ownership of the right-of-use asset, the sub-lease is classified as an operating lease. The related right-of-use asset under the head lease continues to be recognised in the balance sheet and depreciated over the lease term or useful life, as applicable.

Rental income arising from operating sub-leases is recognised on a straight-line basis over the sub-lease term unless the receipts are structured to increase in line with expected general inflationary increases. Variable lease income is recognised in the period in which it is earned.

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Finance lease:

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Group's net investment in the leases. Finance lease income is allocated to accounting period so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

Operating lease:

Rental income from operating lease is recognised on a straight-line basis over the lease term unless payments to the Group are structured to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increase; such increases are recognised in the year in which such benefits accrue. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term. Contingent rents are recognised as income in the period in which they are earned.

L. Income tax

Income tax comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Current tax relating to items recognised outside profit and loss is recognised outside profit and loss in correlation to the underlying transaction either in other comprehensive income or directly in equity.

ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits. Deferred tax is not recognised for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and

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- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Group recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised against which the deductible temporary differences, carry forward of unabsorbed depreciation and unused tax losses can be utilised. Deferred tax assets are recognised to the extent it is probable that taxable profit will be available in next three years or taxable

profits earned in the immediately preceding 8 quarters against which the deductible temporary differences, carry forward of unabsorbed depreciation and unused tax losses can be utilised.

Deferred tax assets – unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax relating to items recognised outside profit and loss is recognised outside profit and loss in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

M. Borrowing cost

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Interest expense is recorded using the effective interest rate (EIR). When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses.

Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the year they occur.

N. Segment Reporting

Operating segment are defined as components of an entity for which separate financial information is available and that is regularly reviewed by the Chief Operating Decision Maker (CODM) in deciding how to allocate resources to an individual segment and is assessing performance. The Chief Executive Officer (CEO) of Sunday Proptech Limited is the Group's CODM. The CODM reviews financial information presented on a consolidated basis for purpose of making operating decisions, allocating resources and evaluating financial performance. As such, the Group has determined that it operates in one reportable segment.

O. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders of the Holding Company (after deducting preference dividends and taxes applicable) by the weighted

average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue and share split that have changed the number of outstanding and conversion of compulsorily convertible preference shares, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders of the Holding Company and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

P. Cash and cash equivalents:

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.
For the purpose of the statement of cash flows, cash and cash equivalents consist of cash (including restricted cash at bank) and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Group's cash management.

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3. Property, plant & equipment

	Land	Buildings	Board & Signages	Office Equipments	Furniture and fixtures	Total	Capital work in progress
Gross carrying amount							
At 1 April 2025	-	-	-	-	-	-	-
Additions	-	-	-	3.18	-	**3.18**	**281.70**
Capitalised during the period	-	23.09	29.10	5.87	87.47	**145.53**	(145.53)
Acquired under business combination (refer note 46)	27,024.08	9,008.03	-	4,504.01	4,504.01	**45,040.13**	-
Disposals	-	-	-	-	-	-	-
Exchange difference (FCTR)	504.76	169.14	1.12	84.39	87.49	**846.89**	5.24
At 31 March 2026	**27,528.83**	**9,200.25**	**30.21**	**4,597.46**	**4,678.97**	**46,035.73**	**141.41**
Accumulated depreciation							
At 1 April 2025	-	-	-	-	-	-	-
Charge for the year	-	26.85	1.92	48.02	53.63	**130.42**	-
Disposals	-	-	-	-		-	-
Exchange difference (FCTR)	-	0.66	0.07	0.93	1.60	**3.26**	-
At 31 March 2026	-	**27.51**	**1.99**	**48.95**	**55.23**	**133.68**	-
Net carrying amount							
At 1 April 2025	-	-	-	-	-	-	-
At 31 March 2026	**27,528.83**	**9,172.74**	**28.22**	**4,548.51**	**4,623.75**	**45,902.05**	**141.41**

3(i) Capital work in progress ageing schedule

Capital work in progress (net of impairment allowance) as at 31 March 2026

Capital work in progress	**Amount in CWIP for a period of**				**Total**
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	
Project in progress	141.41	-	-	-	**141.41**

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4. Right of use assets

	Building Hotel	Total
Gross carrying amount		
At 01 April 2025	**-**	**-**
Additions	22,067.50	22,067.50
Adjustment*	(4,975.25)	(4,975.25)
Exchange difference (FCTR)	961.20	961.20
At 31 March 2026	**18,053.45**	**18,053.45**
Accumulated depreciation and impairment		
At 01 April 2025	**-**	**-**
Charge for the period	1,370.14	1,370.14
Adjustment*	(5.51)	(5.51)
Exchange difference (FCTR)	87.75	87.75
At 31 March 2026	**1,452.38**	**1,452.38**
Net carrying amount		
At 31 March 2025	**-**	**-**
At 31 March 2026	**16,601.07**	**16,601.07**

*includes adjustment on account of sub lease arrangement of INR 4,969.73 million (31 March 2025 : Nil).

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5. Current investments

	As at 31 March 2026	As at 31 March 2025
Quoted investments		
Investment at fair value through profit and loss		
Investment in mutual funds		
42,456 (31 March 2025: Nil) units of Baroda BNP Overnight*	60.06	-
	60.06	**-**
Aggregate book value of quoted investments	**60.06**	
Aggregate market value of quoted investments	**60.06**	

*refer note 35 for fair value measurement hierarchy

6A. Other non-current financial assets carried at amortised cost

	As at 31 March 2026	As at 31 March 2025
Security deposits		
- Unsecured, considered good	315.24	-
Lease Receivable (refer note 38)	3,002.31	-
	3,317.55	**-**

6B. Other current financial assets carried at amortised cost

	As at 31 March 2026	As at 31 March 2025
Security deposits		
- Unsecured, considered good	782.40	0.01
	782.40	**0.01**
Receivables from related parties (refer note 33)	413.70	23.01
	413.70	**23.01**
Other recoverable		
-Unsecured, considered good	1.58	-
	1.58	**-**
Contract assets (refer note 22.1)	4.87	-
Interest accrued on bank deposits	0.13	-
Lease Receivable (refer note 38)	1,819.37	-
	1,824.37	**-**
Total	**3,022.05**	**23.02**

7. Non current tax assets (net)

	As at 31 March 2026	As at 31 March 2025
Advance tax (net of provision for tax)	0.30	0.07
Total	**0.30**	**0.07**

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8. Trade receivables

	As at 31 March 2026	As at 31 March 2025
Trade receivables	1,155.34	-
	1,155.34	**-**
Break up for security details:-		
Trade receivable		
Trade receivables - Related parties (refer note 33)	1,040.83	-
Considered good - unsecured	114.51	-
Having significant increase in credit risk	-	-
	1,155.34	**-**
Impairment allowance (allowance for expected credit loss)		
Having significant increase in credit risk	-	-
	-	**-**
	1,155.34	**-**

No trade receivable are due from directors or other officers of the Group either severally or jointly with any other person. Nor any trade receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.

Trade receivables are non-interest bearing and are generally on terms of 30 to 90 days.

Trade receivable ageing schedule (excluding impairment allowance) as at 31 March 2026

Particulars	Not Due	Outstanding for following period from due date of payment					
		Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	-	1,155.34	-	-	-	-	1,155.34
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
	-	**1,155.34**	**-**	**-**	**-**	**-**	**1,155.34**

9. Cash and cash equivalents

	As at 31 March 2026	As at 31 March 2025
Cash in hand	-	-
Balances with banks		
- in current accounts*	57.74	2.43
	57.74	**2.43**

*Includes INR 0.71 million held in a separate bank account, which is restricted in use and can be utilised only towards payment of unclaimed dividend to shareholders.

9.1 For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:

	As at 31 March 2026	As at 31 March 2025
Balances with banks		
- in current accounts	57.74	2.43
	57.74	**2.43**

10. Bank balances other than cash and cash equivalents

	As at 31 March 2026	As at 31 March 2025
Balances in restricted account *	61.86	-
Deposits with original maturity more than 3 months to less than 12 months	44.79	-
Total	**106.65**	**-**

* Include balances with banks of INR 61.85 million (31 March 2025: Nil) held by bank in escrow account & to be released after fulfilment of certain conditions.

11A. Other non-current assets

	As at 31 March 2026	As at 31 March 2025
Prepaid expenses		
-Unsecured, considered good	71.11	-
	71.11	**-**

11B. Other current assets

	As at 31 March 2026	As at 31 March 2025
Prepaid expenses		
-Unsecured, considered good	333.11	-
Other advance		

-Unsecured, considered good	348.28	-
Balance with government authorities	14.09	0.01
Total	**695.48**	**0.01**

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12. Share capital

	As at 31 March 2026	As at 31 March 2025
Authorised share capital #		
Equity shares		
2,000,000,000 (31 March 2025: 100,000,000) equity shares of INR 1 each.	2,000.00	100.00
	2,000.00	**100.00**
Issued, subscribed and fully paid-up		
Equity shares		
513,976,587 (31 March 2025: 20,000,000) equity shares of INR 1 each.	513.98	20.00
Total issued, subscribed and fully paid equity share capital	**513.98**	**20.00**

Pursuant to the approval of the shareholders at the EOGM of the Company held on 11 July 2025, authorized share capital has been increased from 100,000,000 equity shares of INR 1 each to 370,000,000 equity shares of INR 1 each and further increased to 550,000,000 equity shares of INR 1 each through EOGM resolution dated 30 September 2025 and further increased to 2,000,000,000 equity shares of INR 1 each through EOGM resolution dated 13 February 2026.

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Equity shares

	No. of shares	Amount
At 1 April 2024	**20,00,000**	**20.00**
Sub-division of shares during the year #	1,80,00,000	-
At 01 April 2025	**2,00,00,000**	**20.00**
Issued during the year	17,04,39,446	170.44
Bonus shares issued during the year (refer note 13C)	32,35,37,141	323.54
At 31 March 2026	**51,39,76,587**	**513.98**

#Pursuant to the approval of the shareholders at the Extra Ordinary General Meeting (EOGM) of the Company held on 2 December 2024, each equity share of face value of INR 10 per share was sub-divided into ten equity shares of face value of INR 1 per share with effect from the record date.

b) Terms/rights attached to equity shares
The Company has only one class of equity shares having a par value of INR 1 per share (31 March 2025: INR 1). Each holder of equity shares is entitled to one vote per share and equal rights in distribution of profit/surplus in proportionate to the equity share held by shareholder. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shareholders holding more than 5% shares in the Company

Name of shareholders	As at 31 March 2026		As at 31 March 2025	
	No of shares	% holding	No of shares	% holding
Oravel Stays Limited	15,98,00,000	31.09%	19,999,990 *	99.99%
Astera Venures Private Limited (formerly known as Tattva Valuers Private Limited)	18,35,60,634	35.71%	-	-
Incred Wealth Investment Services	1,84,00,000	3.58%	-	-
Pallavi Pradeep Kumar Jain	3,13,31,954	6.10%	-	-

*10 share held by nominee of the Oravel Stays Limited.

As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares.

As on 31 March 2025, Oravel Stays Ltd. had 99.99% stake in Sunday Proptech Ltd. and considered as holding company. During the year, company entered into Share subscription agreement with with Tattva Valuers Private Limited & Incred Wealth and Investment Services Private Limited, pursuant to which, Sunday Proptech Ltd. issued certain equity shares to Incred Wealth Investment Services Private Limited & Tattva Valuers Privated Limited. As set out in the agreement, Oravel Stays Ltd. doesn't have direct control over the operating activities of the Sunday Proptech Ltd. Accordingly, Oravel Stays Ltd. cease to be holding of the Sunday Proptech Ltd. and become the Joint Venturer of the Company.

d) Shareholding of promoters
As of 31 March 2026 and 31 March 2025, the company does not have identifiable promoters in term of Companies Act 2013 and accordingly, disclosure related to promoter shareholding is not given for these periods. The Holding company is a professionally managed company.

e) Aggregate amount of bonus shares issued and shares issued for consideration other than cash
During the year ended 31 March 2026, the Company has issued bonus shares by utilising securities premium account amounting to INR 323.54 million (31 March 2025: Nil)

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13. Other equity

	As at 31 March 2026	As at 31 March 2025
A. Retained earnings	88.85	0.86
B. Other comprehensive income	141.78	-
C. Securities premium	1,896.51	-
D. Capital reserve	10,472.63	-
E. Debenture Redemption Reserve	17.49	-
F. Equity component of compound financial instrument	275.90	-
G. Equity contribution from joint venturer	0.26	-
H. Other equity on deemed disposal	95.60	-
	12,989.02	**0.86**

A. Retained earnings

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of the year	0.86	3.68
Add: Profit for the year	135.26	(2.82)
Less: Interim dividend paid	(29.79)	-
Add: Re-measurement of defined benefit liability (refer note 32)	0.01	-
Less: transfer to debenture redemption reserve (refer note 13E)	(17.49)	-
Balance at the end of year	**88.85**	**0.86**

B. Other comprehensive income

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: Exchange difference on net investment in foreign operation	141.78	-
Balance at the end of year	**141.78**	**-**

C. Securities premium

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: Premium on issue of equity shares	2,224.38	-
Less: Issue of bonus shares (refer note 12e)	(323.54)	-
Less: Share issue expenses	(4.33)	-
Balance at the end of year	**1,896.51**	**-**

D. Capital reserve

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: gain on bargain purchase (refer note 46)	10,472.63	-
Balance at the end of year	**10,472.63**	**-**

E. Debenture Redemption Reserve

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: transfer from retained earnings (refer note 13A)	17.49	-
Balance at the end of year	**17.49**	**-**

F. Equity component of compound financial instrument

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: Compulsory convertible instrument issued during the year (refer note 14A)	275.90	-
Balance at the end of year	**275.90**	**-**

G. Equity contribution from joint venturer

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: contribution for the year (refer note 47)	0.26	-
Balance at the end of year	**0.26**	**-**

H. Other equity on deemed disposal

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of year	-	-
Add: Adjustment on account of dilution of stake in subsidiary	95.60	-
Less : Transferred to non controlling interest on sale of shares of subsidiary*	(0.00)	-
Balance at the end of year	**95.60**	**-**

* Rounded off to two decimals

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A. Retained earnings: Retained earnings represent the amount of accumulated earnings and re-measurement of defined benefit obligations of the Group.
B. Other comprehensive income: Other comprehensive income represents exchange difference on translation of foreign operation, net investment in foreign operation and fair value gain on equity
C. Securities premium: Securities premium is used to record the premium received on issue of shares. It is utilised in accordance with the provisions of the Companies Act, 2013

D. Capital Reserve: Capital Reserve represents the gain arising on bargain purchase. Whereby the fair value of identifiable net assets acquired exceeded the aggregate of the consideration transferred.
E. Debenture Redemption Reserve: Debenture redemption reseve created in accordance with the provision contained in the Companies (Share Capital and Debentures) Rules, 2014.
F. Equity component of compound financial instrument: Compulsorily convertible instrument have been classified as compound financial instruments and recognized at amortized cost. The difference between transaction value and amortized cost has been recognized as a separate component in other equity as equity component of financial instrument.
G. Equity contribution from joint venturer: Equity contribution from joint venturer represent the emplolyee stock options plan (ESOP) alloted to employees of company by Oravel Stays Limited (Joint venturer).
H. Other equity on deemed disposal: Other equity on deemed disposal is created on account of reduction of equity percentage (holding) of the Group in subsidiaries without loss of control.

14A. Borrowings- non-current

	As at 31 March 2026	As at 31 March 2025
Term loan		
Secured loan		
-Bank		
Term loan from bank (refer note a and b)	21,368.27	-
-Others		
Loan from financial institution (refer note c, d and e)	6,907.92	-
Loan from others - NCD's (refer note f)	1,940.99	-
	30,217.18	**-**
Unsecured loan		
Loan from related parties (refer note 33)	7.84	-
Loan from others - liability component of compulsory convertible instrument (refer note g)	89.94	-
	97.78	-
	30,314.96	**-**
Less: Current maturity of non-current borrowings (refer note 14B)	828.96	-
	29,486.00	**-**

a. The Company has availed a secured term loan facility of INR 800 million from Axis Bank. The facility has a tenure of 60 months, including a moratorium period of 12 months, and carries interest at the rate agreed with the lender, payable at periodic intervals. The borrowing is secured by exclusive charges over specified receivables, current assets and movable fixed assets. The facility is repayable in accordance with the sanctioned repayment schedule and is subject to customary financial and operational covenants, including reporting requirements and compliance with lender-prescribed conditions.

b. During the period, the Company obtained secured loan facilities from Citibank, comprising INR 2,922.20 million (USD 30.99 million) on 13 November 2025 for M6 Studio Holding LLC and INR 18,504.21 (USD 196.20 million) on 20 March 2026 for America G6 (out of an aggregate facility commitment of up to USD 250 million). The facilities carry interest at a floating rate based on Term SOFR plus the applicable contractual spread and are secured by specified property assets, receivables, cash management accounts and other related collateral. The facilities are repayable in accordance with the agreed repayment schedules and are subject to customary financial and non-financial covenants.

c. The company has availed the secured term loan from InCred Wealth and Investment Services Private Limited of INR 1,000 million. The loan carries interest at 15.00% per annum, payable on a quarterly basis on 31 March, 30 June, 30 September and 31 December of each year. The loan has a tenure of 42 months from the date of first drawdown and includes a principal moratorium period of six months, after which the principal is repayable in accordance with the repayment schedule specified in the loan agreement. The facility is secured by a Corporate Guarantee, together with a Demand Promissory Note and a Letter of Continuity executed by the Company in favour of the lender. Prepayment is permitted without penalty upon prior notice to the lender.

d. The Company has issued "12% Fixed Rate Senior Secured and Guaranteed Redeemable Loan Notes 2026" aggregating INR 1,938.07 million (USD 20.55 million) to InCred Special Opportunities Fund VCC through InCred Fund XVII (Sub Fund). The notes carry a fixed interest rate of 12% per annum, payable quarterly in arrears, and are repayable in quarterly instalments commencing after a six-month moratorium period. The notes are secured by pledge over issued share capital of the Company, a mortgage over all present and future movable assets of the Company, and are supported by a corporate guarantee. The borrowing is subject to customary financial and operational covenants.

e. The Company has availed a secured mezzanine loan of INR 4,149.77 million (USD 44 million) (out of an aggregate facility upto USD 50 million) from APF – M6 Mezz Lender, LLC pursuant to the Mezzanine Loan Agreement dated 20 March 2026. The facility carries interest at a floating rate based on Term SOFR plus the applicable contractual spread and is secured by a pledge of equity interests in the borrower and property-holding entities, together with security over designated collateral as specified in the loan documents. The borrowing is repayable in accordance with the terms of the agreement and is subject to customary financial and operational covenants, including maintenance of interest rate protection arrangements.

f. The Company has issued 400 secured, rated, redeemable, non-convertible debentures of face value INR 5 million each aggregating to INR 2000 million on a private placement basis. The debentures carry interest at 7.50% per annum payable quarterly and are redeemable over a tenure of 42 months from the date of allotment, including a principal moratorium period of six months. The issuer may, after expiry of a lock-in period of 18 months from the date of allotment, redeem the debentures in whole or in part by providing prior notice to the debenture holders. The debentures are secured by charge over specified movable assets, pledge of designated securities.

g. The Company has entered into a Convertible loan facility agreement with Astera Venures Private Limited (formerly known as Tattva Valuers Private Limited) for an aggregate principal amount of INR 365 million. The facility carries interest at 14.50% per annum, payable quarterly in arrears in cash, with accrued interest computed on the outstanding principal amount from the date of disbursement on an actual day basis. The loan has a tenure of two years from the date of disbursement. The principal amount of the facility is compulsorily convertible into equity shares of the Company and is not repayable in cash under any circumstances. The Company has the option to convert the outstanding principal amount, in whole or in part, into equity shares at any time before the maturity date by issuing a conversion notice to the lender. In the absence of an earlier conversion, the entire outstanding principal amount shall automatically convert into equity shares on the maturity date at a fixed price per equity share. The facility is unsecured and is not backed by any charge over the assets of the Company or any corporate or personal guarantee.

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14B. Borrowings- current

	As at 31 March 2026	As at 31 March 2025
Secured		
Current maturity of term loan from bank (refer note 14A)	3.30	-
Current maturity of term loan from financial institution (refer note 14A)	459.53	-
Current maturity of loan from others - NCD's (refer note 14A)	323.66	-
	786.49	**-**
Unsecured		
Loan from others (refer note a)	206.63	-
Loan from financial institution (refer note b)	1,508.65	-
Current maturity of loan from others - liability component of compulsory convetible instrument (refer note 14A)	42.48	-
	1,757.76	**-**
	2,544.25	**-**

a. During the period, the Company has availed unsecured convertible loans aggregating to INR 206.63 million (USD 2.2 million), comprising USD 0.7 million from Patient Capital Investments Pte. Ltd. and USD 1.5 million from RA Hospitality Holdings Co Pte. Ltd. The loans carry an interest rate of 15% per annum, of which 10% per annum is payable in cash, while the remaining 5% per annum is payable either in cash or through conversion into equity shares, as may be mutually agreed between the parties.

b. During the year, the Company has availed an unsecured convertible loan of INR 1,508.65 million (USD 16 million) from Redsprig Hospitality Holdings DMCC. The loan carries interest rate of 15% and is repayable within 12 months from the drawdown date, together with accrued interest, unless converted into equity in accordance with the conversion terms. The lender has the option to convert the outstanding loan into equity shares of the borrower during the agreed option period. The borrowing is unsecured and is governed by the terms and conditions set out in the Convertible Loan Agreement.

15. Lease liabilities

	As at 31 March 2026	As at 31 March 2025
Balance at the beginning of period	-	-
Additions during the period	22,054.89	-
Interest accrued during the period	894.13	-
Payment during the period	(2,133.41)	-
Foreign currency translation reserve	895.91	-
Balance at the end of period	**21,711.52**	**-**
Non-current portion	17,324.62	-
Current portion	4,386.90	-
	21,711.52	**-**

16A. Provisions - Non-current

	As at 31 March 2026	As at 31 March 2025
Employee benefit obligations		
- Gratuity (refer note 32)	0.10	-
	0.10	**-**

16B. Provisions - Non-current

	As at 31 March 2026	As at 31 March 2025
Employee benefit obligations		
- Gratuity* (refer note 32)	0.00	-
	0.00	**-**

* Rounded off to two decimals

17A. Deferred tax

	As at 31 March 2026	As at 31 March 2025
Deferred tax liabilities (net)		
(i) Deferred tax liabilities due to		
Property, plant and equipment and intangible assets	2,783.86	-
Borrowings	48.51	-
(ii) Deferred tax assets arising on		
Carried forward losses	(8.97)	-
	2,823.40	**-**
Deferred tax assets (net)		
(i) Deferred tax assets arising on		
Lease liabilities	773.83	-
Carried forward losses and unabsorbed depreciation	24.09	-
(ii) Deferred tax liabilities due to		
Right of use assets	(754.62)	-
	43.30	**-**
Net deferred tax liabilities	**2,780.10**	**-**

Reconciliation of deferred tax liabilities (net):

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Opening balance	-	-
Tax credit recognised in statement of profit and loss during the year	(3.76)	-
On gain on bargain purchase (refer note 46)	2,783.86	-
Closing balance	**2,780.10**	**-**

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The reconciliation between the amount computed by applying the statutory income tax rate to the loss before tax and the income tax charge is summarized below:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Profit/(loss) before tax	153.03	(2.82)
Enacted tax rates in India	25.17%	25.17%
Tax expense @ Company's domestic tax rate	38.52	(0.71)
Increase/(Decrease) in taxes on account of		
Expenses not deductible for tax purposes	13.24%	-
Effect of different tax rate applicable to group companies and others temporary differences	-26.62%	-
Tax expense/credit recognised	**11.79%**	**-**

17B. Current tax liabilities (net)

	As at 31 March 2026	As at 31 March 2025
Current tax liabilities (net of advance tax)	22.06	-
	22.06	**-**

18. Trade payables

	As at 31 March 2026	As at 31 March 2025
-total outstanding dues of micro enterprises and small enterprises (refer note 37)	-	-
-total outstanding dues of creditors other than micro enterprises and small enterprises	481.84	0.44
Payable to related parties (refer note 33)	80.03	4.20
	561.87	**4.64**

Trade payables are non-interest bearing and are generally on terms of 30 to 60 days.

Trade payable ageing schedule as at 31 March 2026

Particulars	Outstanding for following period from due date of payment					Total
	Not Due*	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	471.49	90.38	-	-	-	561.87
(iii) Disputed- MSME	-	-	-	-	-	-
(iv) Disputed- Others	-	-	-	-	-	-
	471.49	**90.38**	**-**	**-**	**-**	**561.87**

* includes INR 471.49 million related to accrued expenses

Trade payable ageing schedule as at 31 March 2025

Particulars	Outstanding for following period from due date of payment					Total
	Not Due*	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	4.64	-	-	-	4.64
(iii) Disputed- MSME	-	-	-	-	-	-
(iv) Disputed- Others	-	-	-	-	-	-
	-	**4.64**	**-**	**-**	**-**	**4.64**

19. Other non-current financial liabilities

	As at 31 March 2026	As at 31 March 2025
Carried at amortised cost		
Security deposits received	4.34	-
	4.34	**-**

20. Other current financial liabilities

	As at 31 March 2026	As at 31 March 2025
Carried at amortised cost		
Employee related payables	33.65	-
Interest payable on loan	60.24	-
Interest payable on loan from related party (refer note 33)	5.63	-
Unclaimed dividend	0.71	-
Advance received from related party (refer note 33)	93.71	-
Other payable to related Party (refer note 33)	152.78	-
	346.72	**-**

21. Other current liabilities

	As at 31 March 2026	As at 31 March 2025
Advances from customers	54.41	-
Statutory liabilities	113.60	0.03
Deferred revenue	3.11	-
	171.12	**0.03**

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22. Revenue from operations

	For the year ended 31 March 2026	For the year ended 31 March 2025
Sale of accommodation services	455.12	-
Rental income	2,233.37	-
Other operational revenue	5.31	-
Total	**2,693.80**	**-**
India	57.65	-
Outside India	2,636.15	-
Total	**2,693.80**	**-**
Timing of revenue recognition		
Services transferred over time	2,233.37	-
Services transferred at a point in time	460.43	-
	2,693.80	**-**

22.1 Contract balances

	As at 31 March 2026	As at 31 March 2025
Trade receivables (refer note 8)	1,155.34	-
Contract assets (refer note 6B)	4.87	-
Contract liabilities (refer note 21)	3.11	-

A contract asset is an entity's right to consideration from a customer for goods or services that have been transferred, where that right is conditional on something other than the passage of time, such as the company's future performance. It is recognized when the entity has performed before receiving payment, but the right to payment is not yet unconditional, so it cannot be recognized as a trade receivable. A contract asset arises when the right to payment is contingent on future performance or events, unlike a trade receivable, which represents an unconditional right to receive cash. An entity recognizes a contract asset when it has satisfied a performance obligation by transferring goods or services to a customer, but the right to payment is condition. This is recorded on the balance sheet until the condition is met, at which point it is reclassified as a receivable.

23. Other income

	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest income on		
- Banks deposits carried at amortised cost	1.25	-
- lease receivable	54.53	-
- loan to related parties (refer note 33)	1.29	0.57
Fair value gain on financial instruments at fair value through profit or loss	0.07	-
Profit on sale of current investments (net)	6.92	1.27
Exchange difference (net)	284.07	-
Provision/liabilities no longer required written back	0.04	-
Unwinding of discount on security deposits at amortised cost	8.06	-
Miscellaneous income	6.00	-
Total	**362.23**	**1.84**

24. Operating expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
Property consumables	2.72	-
Other direct expenses	7.34	-
Total	**10.06**	**-**

25. Employee benefits expense

	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries, wages and bonus	66.40	-
Staff welfare expenses	1.17	-
Contribution to provident and other funds (refer note 32)	0.03	-
Gratuity expense (refer note 32)	0.01	-
Share based payment expense (refer note 47)	0.26	-
Total	**67.87**	**-**

26. Finance cost

	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest on borrowings	219.26	-
Interest on lease liabilities (refer note 15)	894.13	-
Other borrowing cost	30.73	-
Interest expense on related parties loans (refer note 33)	6.89	-
Bank charges	1.52	-
Total	**1,152.53**	**-**

27. Depreciation and amortization expense

	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation of property, plant & equipment (refer note 3)	130.42	-
Depreciation of right of use assets (refer note 4)	1,370.14	-
Total	**1,500.56**	**-**

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28. Other expenses

	For the year ended 31 March 2026	For the year ended 31 March 2025
Power and fuel	31.45	-
Office expenses	0.06	-
Rates and taxes	12.42	0.02
Repairs and maintenance		
- Computer and others	1.36	-
Commission and brokerage	20.57	-
Travelling and conveyance	2.82	-
Communication cost	4.29	-
Professional and consultancy fee	40.18	4.59
Insurance expenses	18.25	-
Management fees (refer note 33)	2.77	-
Payment to auditors	5.15	0.05
Royalty expenses (refer note 33)	21.10	-
Recruitment & training expenses	0.50	-
Rent expense	10.00	-
Miscellaneous expenses	1.06	-
Total	**171.98**	**4.65**

29. Tax expense

	For the year ended 31 March 2026	For the year ended 31 March 2025
a) Current income tax		
Current income tax charge	21.81	-
b) Deferred tax		
Relating to origination and reversal of temporary differences	(3.76)	-
	18.05	**-**

30. Other comprehensive income

	For the year ended 31 March 2026	For the year ended 31 March 2025
Other comprehensive income/ (expense) not to be reclassified to profit or loss in subsequent periods		
Re-measurement gain/(loss) on defined benefit plans	0.01	-
Income tax	-	-
Net other comprehensive income/ (expense) not to be reclassified to profit or loss in subsequent periods	**0.01**	-
Other comprehensive income/(expense) to be reclassified to profit or loss in subsequent periods		
Exchange differences on translation of foreign operations (net)	141.78	-
Income tax	-	-
Net other comprehensive income/(expense) to be reclassified to profit or loss in subsequent periods	**141.78**	-
	141.79	**-**

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31. Earning per share

Basic and diluted earning per share (EPS) amounts are calculated by dividing the profit/(loss) for the period attributable to equity holders by the weighted average number of equity shares outstanding during the year.

The following reflects the loss and share data used in the basic and diluted EPS computations:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Profit attributable to equity holders for basic earnings	134.98	(2.82)
Profit attributable to equity and preference shareholders	**134.98**	**(2.82)**
Weighted average number of equity shares at the year end	38,26,80,208	15,98,00,000
Weighted average number of equity and preference shares at the year end for the calculation of basic earning per share	**38,26,80,208**	**15,98,00,000**
Effect of dilutive potential shares**	1,58,69,565	-
Weighted average number of equity and preference shares at the period end for the calculation of diluted earning per share	**39,85,49,773**	**15,98,00,000**
Basic loss per share (in INR)	0.35	(0.02)
Diluted loss per share (in INR)	0.34	(0.02)

*Pursuant to the approval of the shareholders at the Extra Ordinary General Meeting (EOGM) of the Holding Company held on 29 July 2025, shareholders approved the issuance of bonus shares to its equity shareholders in the ratio of 699 shares for every 100 equity shares of the Company. Consequently, the basic and diluted earnings per share have been computed for all periods presented in the Consolidated Financial Information of the Group on the basis of the new number of equity shares in accordance with Ind AS 33, Earning per share.

**There are potential equity shares as on 31 March 2026 in the form of compound financial instruments.

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32. Employee benefits

Defined Contribution Plan : Provident fund

During the year, the Group has recognised INR 0.03 million as contribution to Employee Provident Fund and Employee State Insurance in the Statement of Profit and Loss.

Defined Benefit Plans - Gratuity

The group operate a scheme of gratuity which is a defined benefit plan. The gratuity plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment in accordance with the provisions under the Code on Social Security, 2020 or as per the group Scheme, as applicable. Vesting occurs upon completion of contractual period of continuous years of service as defined in the Code on Social Security 2020.

The following tables summaries the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for the respective plans:

Changes in the present value of the defined benefit obligation (unfunded gratuity) is as follows:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Defined benefit obligations at the beginning of the year	-	-
Current service cost	0.01	-
Interest expense	0.00	-
Remeasurement loss/(gain) - OCI	(0.01)	-
Benefit paid	-	-
Liabilities Transfer in/(out)	0.10	-
Other adjustment (FCTR)	-	-
Defined benefit obligations at the end of the year	**0.10**	**-**
Current portion	0.00	-
Non-current portion	0.10	-
	0.10	**-**

Amount recognised in statement of profit and loss:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Current service cost	0.01	-
Interest expense	0.00	-
Amount recognised in statement of profit and loss	**0.01**	**-**

Amount recognised in other comprehensive income:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Remeasurement (gain)/loss on defined benefit plan	(0.01)	-

The principal assumptions used in determining gratuity obligations for the Group's plans are shown below:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Discount rate (in %)	6.80%	NA
Salary Escalation (in %)	10.00%	NA
Withdrawal rate (in %)	35.00%	NA
Mortality rate of IALM 2012-14	100.00%	NA
Retirement age	58 years	NA

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The impact of sensitivity due to changes in the significant actuarial assumptions on the defined benefit obligations is as follows:

	For the year ended 31 March 2026	For the year ended 31 March 2025
Discount rate		
- Increase by 0.50%	(0.00)	NA
- Decrease by 0.50%	0.00	NA
Salary escalation rate		
- Increase by 1%	0.00	NA
- Decrease by 1%	(0.00)	NA
Withdrawal rate		
- Increase by 5%	(0.02)	NA
- Decrease by 5%	0.02	NA

The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting year.

The following payments are expected towards defined benefit in future years:

Particulars	**For the year ended 31 March 2026**	**For the year ended 31 March 2025**
Year 1	0.00	-
Year 2	0.00	-
Year 3	0.04	-
Year 4	0.03	-
Year 5	0.02	-
After 5th Year	0.05	-
Total expected payments	**0.13**	**-**

The average duration of the defined benefit plan obligation at the end of the reporting period is 5 years

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33. Related party transactions

a) Names of related parties and related party relationship

Related parties with whom transactions have taken place:

Holding Company	Oravel Stays Limited
Joint Venturer	Oravel Stays Limited
Subsidiary of Joint Venturer	G6 Hospitality LLC OYO Hotels Inc. OYO Life Real Estate L.L.C OYO Vacation Homes Rental L.L.C Oravel Stays Hotel Management L.L.C. Oyo Technology and Hospitality (UK) Limited My Preferred Transformation and Hospitality Private Limited Oyo Hotels And Homes Private Limited International Travel And Hospitality Services SG Pte. Ltd. OYO Living Real Estate L.L.C. OYO Technology and Hospitality FZ-LLC Americas G6 Proptech LLC Innov8 Workspaces India Limited (Formerly known as OYO Workspaces India Private Limited)
Other Related Party	OYO Mountainia UK Limited
Key Management Personnel	Mr. Rakesh Kumar (Director) Mr. Vinod Sood (Director) Mr. Saurav Agarwal (Director) (w.e.f. 30 December 2024 till 30 March, 2026) Ms. Sonia Gupta (Director) (w.e.f. 30 March, 2026) Mr. Akshat Kumar Bartiya (Director) (w.e.f. 07 July, 2026) Mr. Ishaan Sharma (Company Secretary) (w.e.f. 01 February 2026) Mr. Sahil Garg (Chief Financial Officer) (w.e.f. 01 February 2026)

Note 44 provides the information about the Group's structure including the details of the subsidiaries and the Holding Company.
The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

b) Related party transactions during the period:

	Joint venturer/ Holding Company		Subsidiary/ Subsidiaries of Joint Venturer/ Other related party	
	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025
Management fees paid				
G6 Hospitality LLC	-	-	2.77	-
Royality expense				
G6 Hospitality LLC	-	-	21.10	-
Purchase of services				
OYO Hotels Inc.	-	-	2.22	-
Rendering of services				
OYO Life Real Estate L.L.C	-	-	146.48	-
OYO Vacation Homes Rental L.L.C	-	-	319.43	-
Oravel Stays Hotel Management L.L.C.	-	-	1,320.24	-
OYO Technology and Hospitality (UK) Limited	-	-	389.58	-
My Preferred Transformation and Hospitality Private Limited	-	-	11.66	-
OYO Hotels And Homes Private Limited	-	-	13.20	-
Innov8 Workspaces India Limited	-	-	32.77	-
Loan received from group undertaking				
International Travel And Hospitality Services SG Pte. Ltd.	-	-	7.34	-
Advances received from group undertaking				
OYO Living Real Estate L.L.C.	-	-	87.77	-
Interest expense on loan				
International Travel And Hospitality Services SG Pte. Ltd.	-	-	6.89	-
Interest income on loan				
My Preferred Transformation and Hospitality Private Limited	-	-	1.29	0.57
Advance given to group undertaking				
G6 Hospitality LLC	-	-	646.66	-
OYO Hotels And Homes Private Limited	-	-	97.10	-
Loan given to group undertaking				
My Preferred Transformation and Hospitality Private Limited	-	-	-	22.50
Loan & interest repayment from group companies				
My Preferred Transformation and Hospitality Private Limited	-	-	24.18	-
Payment received by group companies on behalf of us				
G6 Hospitality LLC	-	-	153.27	-
OYO Technology and Hospitality FZ-LLC	-	-	73.69	-
OYO Hotels Inc.	-	-	20.05	-
OYO Technology and Hospitality (UK) Limited	-	-	12.31	-
OYO Hotels And Homes Private Limited	-	-	20.97	-
Oravel Stays Hotel Management L.L.C.	-	-	400.12	-

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Expense incurred on behalf of group companies				
OYO Vacation Homes Rental L.L.C	-	-	14.07	-
OYO Mountainia UK Limited	-	-	127.73	-
Americas G6 Proptech LLC	-	-	5.08	-
Oravel Stays Hotel Management L.L.C.	-	-	98.81	-
Oravel Stays Limited	-	0.24	-	-
Oyo Hotels And Homes Private Limited	-	-	-	0.22

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Expense incurred by group companies on behalf of us				
G6 Hospitality LLC	-	-	394.94	-
Oravel Stays Limited	0.06	-	-	-
Oyo Hotels And Homes Private Limited	-	-	0.48	4.20
OYO Hotels Inc.	-	-	37.96	-
Oyo Technology and Hospitality (UK) Limited	-	-	472.59	-
Oravel Stays Hotel Management L.L.C.	-	-	1,313.27	-
Remuneration to KMP*				
Mr. Ishaan Sharma	-	-	0.17	-
Mr. Sahil Garg	-	-	0.46	-

(c) Balance outstanding at the year end

	Joint venturer/ Holding Company		Subsidiary/ Subsidiaries of Joint Venturer/ Other related party	
	For the year ended 31 March 2026	For the year ended 31 March 2025	For the year ended 31 March 2026	For the year ended 31 March 2025
Loan to group undertaking				
My Preferred Transformation and Hospitality Private Limited	-	-	-	23.01
Loan from group undertaking				
International Travel And Hospitality Services SG Pte. Ltd.	-	-	7.84	-
Advance from group undertaking				
OYO Living Real Estate L.L.C.	-	-	93.71	-
Advance to group undertaking				
G6 Hospitality LLC	-	-	295.63	-
OYO Hotels And Homes Private Limited	-	-	118.07	-
Trade receivable				
G6 Hospitality LLC	-	-	50.57	-
OYO Life Real Estate L.L.C	-	-	105.04	-
OYO Technology and Hospitality FZ-LLC	-	-	78.68	-
OYO Vacation Homes Rental L.L.C	-	-	356.06	-
Oravel Stays Hotel Management L.L.C.	-	-	291.42	-
OYO Hotels Inc.	-	-	3.22	-
OYO Mountainia UK Limited	-	-	132.64	-
Americas G6 Proptech LLC	-	-	5.28	-
My Preferred Transformation and Hospitality Private Limited	-	-	11.67	-
Oyo Hotels And Homes Private Limited	-	-	5.30	-
Innov8 Workspaces India Limited	-	-	0.95	-
Trade payable				
Oravel Stays Limited	0.06	-	-	-
Oyo Technology and Hospitality (UK) Limited	-	-	79.97	-
Oyo Hotels And Homes Private Limited	-	-	-	4.20
Other Payable				
Innov8 Workspaces India Limited	-	-	152.78	-
Interest payable on Loan				
International Travel And Hospitality Services SG Pte. Ltd.	-	-	5.63	-

Terms and conditions of transactions with related parties
The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. For the year ended 31 March 2026, the Group has not recorded any impairment of receivables relating to amounts owed by related parties. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

*Remuneration to key managerial personnel does not include the provisions made for gratuity as they are determined on an actuarial basis.

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34. Fair values
Financial instrument category

The carrying value and fair value of financial instruments by categories as at 31st March 2026

	Amortised cost	Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	Total carrying value	Total fair value
Assets					
Cash and cash equivalents (refer note 9)	57.74	-	-	57.74	57.74
Other bank balances (refer note 10)	106.65	-	-	106.65	106.65
Investments (refer note 5B)	-	60.06	-	60.06	60.06
Trade receivables (refer note 8)	1,155.34	-	-	1,155.34	1,155.34
Other financial assets (refer note 6A and 6B)	6,339.60	-	-	6,339.60	6,339.60
Total	**7,659.33**	**60.06**	**-**	**7,719.40**	
Liabilities					
Trade payable (refer note 18)	561.87	-	-	561.87	561.87
Borrowing (refer note 14A and 14B)	32,030.24	-	-	32,030.24	32,030.24
Lease liabilities (refer note 15)	21,711.52	-	-	21,711.52	21,711.52
Other financial liabilities (refer note 19 and 20)	351.06	-	-	351.06	351.06
	54,654.70	**-**	**-**	**54,654.70**	**54,654.70**

The carrying value and fair value of financial instruments by categories as at 31 March 2025;

	Amortised cost	Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	Total carrying value	Total fair value
Assets					
Cash and cash equivalents (refer note 9)	2.43	-	-	2.43	2.43
Other financial assets (refer note 6A and 6B)	23.02	-	-	23.02	23.02
Total	**25.45**	**-**	**-**	**25.45**	**25.45**
Liabilities					
Trade payable (refer note 18)	4.64	-	-	4.64	4.64
	4.64	**-**	**-**	**4.64**	**4.64**

The following methods/assumption were used to estimate the fair values;

(i) The carrying value of cash and cash equivalents, other bank balance (bank deposit and restricted cash), trade receivable (net of allowance), trade payable, other financial assets and other financial liabilities (other than designated at FVTPL) measured at amortised cost approximate their fair value, due to their short term nature.

(ii) Fair value of investment in quoted mutual fund is based on quoted market price at the reporting date

(iii) The fair values of the Group's interest-bearing borrowings are determined by using DCF method using discount rate that reflects the issuer's borrowing rate as at the end of the reporting period.

(iv) The fair value of financial liabilities determined by use of quoted market prices or dealer quotes for similar instruments and generally accepted pricing models based on a discounted cash flow analysis using rates currently available for debt on similar terms, credit risk and remaining maturities.

(v) The fair value of unquoted equity investments are based on Discounted Cash Flow approach. Multiple of Free Cash Flow (FCF) are considered after applying suitable discounts for size, liquidity and other company specific discounts.

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35. Fair value hierarchy

a. The following table provides the fair value measurement hierarchy of the Group's assets and liabilities;
Specific valuation techniques used to value financial instrument include:
Level 1: Quoted prices (unadjusted) in active market for identical assets and liabilities
Level 2: Input other than quoted prices included within Level 1 that are observable for the assets or liability, either directly (i.e. prices) or indirectly (i.e. derived from prices)
Level 3: Input for the assets or liabilities that are not based on observable market data (unobservable input)

b. Quantitative disclosures fair value measurement hierarchy for assets and liabilities as at 31 March 2026

			Fair value measurement using		
	Date of valuation	Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial assets and liabilities measured at fair value through Profit or loss (FVTPL)					
Investment in mutual funds	31-Mar-26	60.06	60.06	-	-

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36. Financial risk management objectives and policies
The Group’s financial liabilities comprise borrowings, trade payables and employee related liabilities. The main purpose of these financial liabilities is to finance the Group’s operations and to provide guarantees to support its operations. The Group’s financial assets include trade and other receivables and cash and deposits that derive directly from its operations.

The Group is exposed to market risk, credit risk and liquidity risk. The Group’s senior management oversees the management of these risks. The Group’s senior management is responsible to ensure that Group’s financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Group’s policies and risk objectives. All activities for risk management purposes are carried out by specialist teams that have the appropriate skills, experience and supervision. It is the Group’s policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below.

Market risk
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include borrowings, bank deposits, investments and derivative financial instruments.

The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and financial liabilities held at 31 March 2026 and 31 March 2025.

a. Interest rate risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group’s exposure to the risk of changes in market interest rates relates primarily to the Group’s long-term debt obligations with floating interest rates. The Group's investments includes both long term and short term investments, which do not expose it to significant interest rate risk. As at 31 March 2026, the Group has borrowing at variable rate of interest.

Interest rate sensitivity
The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings affected. With all other variables held constant, the Group’s profit before tax is affected through the impact on floating rate borrowings as follows:

Particulars	Increase/decrease in basis point	Effect on profit before tax (in INR)
31 March 2026		
Borrowing	+100	(255.76)
	-100	255.76
31 March 2025		
Borrowing	+100	Nil
	-100	Nil

b. Foreign currency risk
Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Group’s exposure to the risk of changes in foreign exchange rates relates primarily to the Group’s operating activities (when revenue or expense is denominated in a foreign currency), payables for capital expenditure denominated in foreign currency, foreign currency borrowing and the Group’s net investments in foreign subsidiaries.

The exchange rate risk primarily arises from assets and liabilities denominated in currencies other than the functional currency of the respective entities and foreign currency forecasted revenue and cash flows. A significant portion of the Group revenue is in Indian Rupees, United States Dollar (USD), United Arab Emirates Dirham (AED) and Great Britain Pound (GBP). The fluctuation in exchange rates in respect to Indian Rupee (INR) may have potential impact on the statement of profit and loss and other comprehensive income and equity. The Group has not hedged any of its foreign exposure.

The rate sensitivity is calculated by aggregation of the net foreign exchange exposure and a simultaneous parallel foreign exchange rates shift of major currencies by 5% against the respective functional currencies of the Company and its subsidiaries. The sensitivity analysis presented below may not be representative of the actual change.

Appreciation/depreciation of 5% in respective foreign currencies with respect to functional currency of the Company and its subsidiaries would result in increase/decrease in the Group’s profit/(loss) including other comprehensive income/(expense) by approximately INR 2,015.88 million and INR Nil for the year ended 31 March 2026 and 31 March 2025.

	Change in Currency Exchange Rate	Impact on statement of profit and loss including OCI (before tax) and equity	
		For the year ended 31 March 2026	For the year ended 31 March 2025
United Arab Emirates Dirham (AED)	+5%	(799.46)	-
	-5%	799.46	-
United Stated Dollar (USD)	+5%	(1,208.68)	-
	-5%	1,208.68	-
Great Britain Pound (GBP)	+5%	(294.24)	-
	-5%	294.24	-

c. Credit risk
-Trade receivable and contract assets
Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Customer credit risk is managed in accordance with the Group’s established policy, procedures and controls relating to customer credit risk management. Trade receivables are non-interest bearing and are generally on 30 to 60 days’ credit terms. Outstanding customer receivables are regularly monitored. The Group follows a ‘simplified approach’ (i.e. based on lifetime Expected credit losses (ECL) for recognition of impairment loss allowance on Trade receivables. A large number of minor receivables are grouped into homogeneous groups and assessed for impairment collectively. For the purpose of measuring lifetime ECL allowance for trade receivables, the Group estimates irrecoverable amounts based on the ageing of the receivable balances and historical experience. The Group, based on past trends, recognises allowance for trade receivables remaining unpaid beyond 90 days (after adjusting subsequent collection) from due date. Further, allowance is also recognised for cases indicating any specific trail of credit loss within the ageing brackets mentioned above. Individual trade receivables are written off when management deems them not to be collectible. Refer note 8 for the carrying amount of credit exposure as on the reporting date.

-Other financial assets and cash deposits
Credit risk from balances with banks is managed by the Group’s treasury department. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counter party. Counterparty credit limits are reviewed by the Group’s Treasury Department periodically, and may be updated throughout the year. The limits are intended to minimise the concentration of risks and therefore mitigate financial loss through counterparty’s potential failure to make payments. The Group’s maximum exposure to credit risk for the components of the balance sheet as at 31 March 2026 on its carrying amounts as disclosed in notes 6A, 6B,9 and 10.

d. Price risk
The Group invests its surplus funds in various mutual funds. These comprise of mainly liquid schemes of mutual funds (liquid investments). Mutual fund investments are susceptible to market price risk, mainly arising from changes in the interest rates or market yields which may impact the return and value of such investments. At the reporting date, the fair value of investments in mutual funds is INR 60.06 million. However due to the very short tenor of the underlying portfolio in the liquid schemes, these do not pose any significant price risk.

Liquidity risk
Liquidity risk is defined as the risk that the Group will not be able to settle or meet its obligation on time or at a reasonable price. The Group's corporate treasury department is responsible for liquidity and funding as well as settlement management. In addition, processes and policies related to such risk are overseen by Senior management. Management monitors Group net liquidity position through rolling forecasts on the basis of expected cash flows. As at 31 March 2026 and 31 March 2025, cash and cash equivalents are held with major bank and financial institutions.

The table below provides details regarding the remaining contractual maturities of financial liabilities at the reporting date.

	Carrying value	0 to 1 year	1-5 years	More than 5 years	Total payment
As at 31 March 2026					
Borrowings (including future interest obligation)	32,030.24	3,541.04	33,092.35	-	36,633.39

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Trade payables	561.87	561.87	-	-	561.87
Lease liabilities (including future interest obligation)	21,711.52	6,334.04	16,250.79	7,026.95	29,611.78
Other financial liabilities	351.06	346.72	4.34	-	351.06
	54,654.70	**10,783.68**	**49,347.48**	**7,026.95**	**67,158.11**
As at 31 March 2025					
Trade payables	4.64	4.64	-	-	4.64
	4.63	**4.63**	**-**	**-**	**4.64**

37. Dues to Micro, Small and Medium Enterprises

To the extent information available with the company, there are no dues to Micro, Small and Medium Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006 for the year ended 31 March, 2026 and 31 March 2025.

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38. Leases

The Group has lease contracts for hotel properties. Leases of buildings generally have lease terms between 1 and 9 years, while hotel rooms generally have lease terms between 1 and 11 years and some contracts require the Group to maintain certain financial ratios.

The Group has several lease contracts that include extension and termination options. These options are negotiated by management to provide flexibility in managing the leased-asset portfolio and align with the Group's business needs. Management exercises significant judgement in determining whether these extension and termination options are reasonably certain to be exercised (refer note 41e).

The Group also has certain leases with lease terms of 12 months or less. The Group applies the 'short-term lease' recognition exemptions for these leases.

Amount recognised in statement of profit & loss

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Depreciation of right of use assets (refer note 27)	1,370.14	-
Interest on lease liabilities (refer note 26)	894.13	-
Total	**2,264.28**	**-**

The Group does not face a liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

Group as a lessor

The Group has entered into subleases on some of its hotel properties. These leases have terms of between 1 to 10 years. All leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions.

Future minimum rentals receivable under non-cancellable leases as at 31 March 2026, are as follows:

	As at 31 March 2026		As at 31 March 2025	
	Minimum lease receivable	**Present value of minimum lease receivable**	**Minimum lease receivable**	**Present value of minimum lease receivable**
Not later than one year	2,323.67	3,096.98	-	-
More than one year but not later than five years	3,193.90	1,273.90	-	-
More than five years	575.15	450.81	-	-
Total minimum lease receivable	**6,092.72**	**4,821.69**	**-**	**-**
Less: amount representing interest income	1,271.03	-	-	-
Present value of minimum lease receivable	**4,821.69**	**4,821.69**	**-**	**-**
Included in balance sheet as follows;				
-Other non current financial assets		3,002.31		-
-Other current financial assets		1,819.37		-

39. Contingencies and commitments

	As at 31 March 2026	As at 31 March 2025
A. Capital & other commitments	-	-
B. Contingent liabilities	-	-

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40. Capital management

The key objective of the Group's capital management is to ensure that it maintains a stable capital structure with the focus on total equity to uphold investors, creditor and customer confidence and to ensure future development of its business. The Group's focus is to keep strong total equity base to ensure independence, security, as well as a high financial flexibility for potential future borrowings, if required without impacting the risk profile of the Group.

The Group manages its capital structure and makes adjustments in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may return capital to shareholders or issue new shares. The Group monitors capital using a debt equity ratio, which is net debt divided by total equity. The Group's policy is to keep the debt equity ratio at an optimum level to ensure that the debt related covenant are complied with. The Group includes within net debt, all financial liabilities less cash and cash equivalents, other bank balances and investments in mutual funds, bonds and commercial paper.

	As at 31 March 2026	As at 31 March 2025
Total financial liabilities	54,654.70	4.64
Less: Cash and cash equivalents (refer note 9)	(57.74)	2.43
Less: Deposits with banks having maturity of 3 to 12 months (refer note 10)	(44.79)	-
Less: Balance in restricted account (refer note 10)	(61.86)	-
Less: Investment in mutual funds, bonds and commercial paper (refer note 5B)	(60.06)	-
Net debt (A)	**54,430.25**	**7.07**
Total Equity (B)	**13,503.00**	**20.86**
Net debt-equity ratio (A/B)	**4.03**	**0.34**

No changes were made in the objectives, policies or processes for managing capital during the year ended 31 March 2026 and 31 March 2025.

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41. Key accounting estimates and assumptions

The preparation of the Group's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Critical accounting estimates and assumptions
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

a) Impairment of non-financial asset
Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

b) Defined benefit obligation
The cost and present value of the defined benefit gratuity plan are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. For plans operated outside India, the management considers the interest rates of high quality corporate bonds in currencies consistent with the currencies of the post-employment benefit obligation with at least an 'AA' rating or above, as set by an internationally acknowledged rating agency, and extrapolated as needed along the yield curve to correspond with the expected term of the defined benefit obligation. The underlying bonds are further reviewed for quality. Those having excessive credit spreads are excluded from the analysis of bonds on which the discount rate is based, on the basis that they do not represent high quality corporate bonds.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and changes in gratuity are based on expected future inflation rates for the respective countries.

For further details about employee benefit obligations, refer note 32.

c) Fair value measurement of financial instruments
When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values.

d) Deferred tax asset
In assessing the realisability of deferred tax assets, the management of the Group estimates whether the Group will earn sufficient taxable profit in future periods. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. The amount of the deferred tax assets considered realizable could be reduced in the near term, if estimates of future taxable income during the carry forward period are reduced. Refer note 17A for further details.

e) Determining the lease term with renewal and termination option
The Group determines the lease term as the non-cancellable of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease if it is reasonably certain not to be exercised. The Group has several lease contracts that include extension and termination options. The Group applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease than if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customization to the leased asset). Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term. Refer note 4 and 15 for further details.

f) Estimating the incremental borrowing rate
The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain specific estimates such as Group's credit rating.

g) Allowance for trade receivable/advances
For the purpose of measuring the expected credit loss for trade receivables, the Group estimates irrecoverable amounts based on the ageing of the receivable balances and historical experience. Further, a large number of minor receivables are grouped into homogeneous groups and assessed for impairment collectively depending on their significance. Individual trade receivables are written off when management deems them not to be collectible on assessment of facts and circumstances.

h) Useful life of property, plant and equipment
The useful life to depreciate property, plant and equipment are based on technical obsolescence, nature of assets, estimated usage of the assets, operating conditions of the asset, and manufacturers' warranties, maintenance and support period, etc. The charge for the depreciation is derived after considering the expected residual value at end of the useful life. The residual values, useful lives and methods of depreciation/amortisation of property, plant and equipment are reviewed by the management at each financial year end and adjusted prospectively, if appropriate. Further details about property, plant and equipment and intangibles assets are given in note 3.

i) Evaluation of control on investment
The Group hold certain investments where the group has concluded that the Group doesn't have practical ability to direct the relevant activities of these companies though equity interest held by the group is more than 50% and vice versa.

j) Business combination assumption note
The purchase price allocation ("PPA") has been carried out in accordance with the requirements of Ind AS 103-"Business Combinations". The determination of the fair values of assets acquired, liabilities assumed and identifiable intangible assets is based on management's best estimates and independent valuer's assessment, using generally accepted valuation methodologies.
Key assumptions and considerations include:
Valuation Methodologies
Multi-Period Excess Earnings Method: was considered the most appropriate to value the Customer Relations. This determination is based on the nature of the asset and the intangible components assumed to reside within the intangible.
Financial Projections: Projections are based on management-approved business plans covering a period of 5 years, reflecting expected revenue growth, operating margins, capital expenditure, and working capital requirements.
Beyond the explicit forecast period, a terminal growth rate has been applied.
Useful Lives

The estimated useful lives of intangible assets were determined considering the nature of the asset, contractual terms, technological obsolescence, and expected period of economic benefits.

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(Amount in INR Millions, unless stated otherwise)

42. Segments reporting

The Group Chief Executive officer (Chief Operating Decision Maker "CODM") reviews the consolidated financial results of the group which includes revenue and KPI details at the consolidated geographical regions of India and International (rest of the world). Accordingly, it has been assessed that group operates in a single operating as well as reportable segment.

A. Revenue segregation basis geography
The Group revenue from India and outside India has been segregated as follows:

	For the year ended 31 March 2026	For the year ended 31 March 2025
India	57.65	-
United States	460.43	-
United Kingdom	389.58	-
Dubai	1,786.14	-
	2,693.80	**-**

B. Geography wise non-current assets other than financial assets and investment in joint ventures
The Group non-current assets other than financial assets and investment in joint ventures from India and outside India has been segregated as follows:

	As at 31 March 2026	As at 31 March 2025
India	1,658.22	0.07
United States	46,043.45	-
United Kingdom	5,766.78	-
Dubai	9,290.78	-
	62,759.23	**0.07**

C. Major customer
Revenue from any customer of the Group's Hotel bookings and other segments does not exceed 10% of the total revenue reported and hence, the Management believes there are no major customers to be disclosed.

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43. Statutory Group Information

Name of the entity in the group		Net Assets, i.e., total assets minus total liabilities		Share in loss		Share in other comprehensive income		Share in total comprehensive loss	
		As % of consolidated net assets	Amount	As % of consolidated loss	Amount	As % of consolidated other comprehensive income	Amount	As % of total comprehensive loss	Amount
Parent									
	Sunday Proptech Limited								
	31 March 2026	-7.40%	(999.50)	-55.95%	(75.53)	0.01%	0.01	-27.29%	(75.52)
	31 March 2025	100.00%	20.85	100.00%	(2.82)	NA	-	100.00%	(2.82)
Subsidiaries									
1	**OYO Proptech Hotel Management L.L.C - Dubai**								
	31 March 2026	5.22%	705.24	194.32%	262.30	5.38%	7.63	97.53%	269.93
2	**Sunday Travel Ventures Pvt. Ltd.**								
	31 March 2026	-14.17%	(1,912.82)	-17.28%	(23.32)	0.00%	-	-8.43%	(23.32)
3	**Sunday Realty FZCO (Dubai)**								
	31 March 2026	-25.69%	(3,468.41)	28.13%	37.97	2.92%	4.14	15.22%	42.11
4	**Sunday Proptech UK 1 Ltd.**								
	31 March 2026	-0.81%	(109.43)	-76.07%	(102.68)	-4.76%	(6.74)	-39.54%	(109.43)
5	**Motel 6 Brands Holding Inc***								
	31 March 2026	4.17%	562.72	0.15%	0.20	54.50%	77.28	27.99%	77.48
6	**Americas Studio Holding LLC***								
	31 March 2026	138.78%	18,738.56	36.80%	49.68	41.94%	59.47	39.44%	109.15
7	**Sunday Contractors and Developers Private Limited**								
	31 March 2026	-0.10%	(13.62)	-10.10%	(13.63)	0.00%	-	-4.92%	(13.63)
Total	**31 March 2026**		**13,502.73**		**134.98**		**141.79**		**276.77**
Total	**31 March 2025**		**20.85**		**(2.82)**		**-**		**(2.82)**

* Furnished on consolidated basis.

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44. Group Information

Name of subsidiaries	Principal Activities	Country of incorporation	% of holding and voting power either directly or indirectly through subsidiary	
			As at 31 March 2026	As at 31 March 2025
OYO Proptech Hotel Management LLC	Engaged in the business of hotel and property management and hotel supplies	Dubai	100.00%	0.00%
Sunday Travel Ventures Private Limited	Engaged in the business of hotels and property management and hotel supplies	India	100.00%	0.00%
Sunday Proptech UK 1 Ltd.	Engaged in the business of hotel and property management and hotel supplies	UK	100.00%	0.00%
Motel 6 Brands Hoding Inc	Intermediary Holding Company	USA	100.00%	0.00%
M6 Studio Management & Operating USA LLC	Engaged in business of providing business development and support services	USA	100.00%	0.00%
M6 Studio Management and Operating LLC	Engaged in business of providing business development and support services	USA	100.00%	0.00%
M6 Studio Charlotte USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Greenville USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Indianapolis USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Shreveport USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Cincinnati Florence USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Cincinnati USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Huntsville USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio St. Louis USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
Sunday Realty FZCO	Engaged in investment in commercial enterprises and management of business projects	Dubai	100.00%	0.00%
Americas Studio Holding LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
Americas Studio LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
Americas G6 Proptech 2 LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio South Bend Mishawaka South USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Fresno North USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Minneapolis Airport Eagan USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Seattle Kent USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Fishkill Westage Center USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Chicago Lisle USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Chicago Vernon Hills USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Minneapolis Airport Eagan North USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Fishkill Route 9 USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Philadelphia Malvern USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Jackson Ridgeland USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Rochester Henrietta USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Buffalo Amherst USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Rochester Greece USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Sacramento Northgate USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Sacramento Arden Way USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Washington Germantown USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Washington Gaithersburg South USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Milwaukee Brookfield USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%

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Name of subsidiaries	Principal Activities	Country of incorporation	% of holding and voting power either directly or indirectly through subsidiary	
			As at 31 March 2026	As at 31 March 2025
M6 Studio Findlay Tiffin Avenue USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Memphis Airport USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Jacksonville Deerwood Park USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Birmingham Pelham USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Fort Myers USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Wichita South USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Cincinnati Sharonville USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Oklahoma City Norman USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio El Paso East USA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 Studio Little Rock Southwest USA L	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
M6 StudioShreveport AirportUSA LLC	Engaged in the business of hotel and property management and hotel supplies	USA	100.00%	0.00%
Sunday Contractors and Developers Private Limited (formerly known as La Rochelle Trends Private Limited)	Engaged in business of builders, contractors, developers in the construction and development of residential, commercial projects	India	98.00%	0.00%

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45. Subsequent events: mentioned:

(i) The Board of Directors, at its meeting held on 25th February, 2026, approved issue of bonus equity shares in the ratio of 3 (three) bonus share for every 1 (one) existing fully paid-up equity shares held, by capitalisation of Securities Premium. Subsequent to the year end, the shareholders at their meeting held on 6th April, 2026, approved the said issue of bonus equity shares.

46. Business combination
(i) During the year, the Group acquired 8 hotel properties from ESA P Portfolio L.L.C. and Tiger Shreveport Bossier City LLC and 30 hotel properties with various sellers through acquisition of identified assets and related operations for an aggregate consideration of INR 31,783.63 million (USD 343.51 million). This acquisition has been accounted for as a business combination in accordance with Ind AS 103 "Business Combination" and accordingly, the excess of fair value of assets acquired over purchase consideration paid has been attributed to capital reserve.

Purchase consideration and net assets acquired	Amount (INR million)
Purchase consideration	31,783.63
Less: Fair value of assets and liabilities acquired	
- Property, plant and equipment	45,040.13
- Deferred tax liability	2,783.86
Gain on bargain purchase	**10,472.63**
Purchase consideration	
Cash & cash equivalent	31,783.63
Analysis of cash flows on acquisition	
Net cash invested with the subsidiary (included in cash flows from investing activities)	(31,783.63)

From the date of acquisition, 38 properties has contributed INR 442.48 million of revenue and INR 285.58 million of loss to the profit before tax from continuing operations of the Group. It is impracticable for the Group to determine revenue and profit before taxes had the combination taken place at the beginning of the year due to different reporting period requirements as per local laws.

The purchase price allocation (PPA) in respect of the acquisition has not been finalized as at the reporting date. Pending completion of the purchase price allocation, the provisional amounts recognized in these financial statements are based on management's assessment. Management does not anticipate any material adjustment upon finalization of the PPA.

(ii) During the year, the Group has acquired Sunday Contractors and Developers Private Limited (formerly known as La Rochelle Trends Private Limited) on 01 January, 2026 at a purchase consideration of INR 10,000.00 at book value and hence no goodwill has been recognised.

47. The Joint Venturer (Oravel Stays Limited) provides share-based payment schemes to its own employees and employees of joint venturee Companies, pursuant to which, employee stock options has been granted to some of the employees of the Company. The management is of the opinion that the stock option scheme of Joint venturer is managed and administered for its own benefit and do not have any settlement obligations on the Company. Further, the aforesaid scheme pertain to shares of the Joint Venturer and the impact of compensation benefits in respect of such schemes is assessed and accounted for in the books of the respective companies. During the year ended March 31, 2026, the group has recognised expenses amounting to INR 0.26 million (March 31, 2025: Nil) in accordance with the said arrangement.

48. Other statutory information
(i) No proceedings have been initiated or are pending against the Group for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
(ii) The Group do not have any transactions with companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.
(iii) There are no charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
(iv) The Group have not traded or invested in Cryptocurrency during the financial year.
(v) The Group has not advanced any fund to intermediaries for further advancing to other person on behalf of ultimate beneficiaries for the year ended 31 March 2026.
(vi) The Group has not received any fund from any person for further advancing to other person on behalf of ultimate beneficiaries for the year ended 31 March 2026.
(vii) The Group does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
(viii) The Group has not been declared wilful defaulter by any bank or financial institution or other lender.

49. Figures for previous year has been reclassified whereever necessary to conform with current year's classification.

As per our report of even date

As per our report of even date
For Prasad Kumar & Co.
Chartered Accountants
Firm Registration No.: 008816C

Shalu Jalan
Partner
Membership No.: 516480

Place: Gurugram
Date: 30 July, 2026

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director
DIN: 03450221
Place: Gurugram

Akshat Kumar Bartiya
Director
DIN: 11004323
Place: Gurugram

Sahil Garg
Chief Financial Officer

Place: Gurugram
Date: 30 July, 2026

Ishaan Sharma
Company Secretary
Membership No. 65147

Place: Gurugram
Date: 30 July, 2026