

**TERRAFORM MAGNUM LIMITED**

**CIN: L65990MH1982PLC040684**

Registered Office:- Godrej Coliseum, A- Wing 1301, 13th Floor, Behind Everard Nagar, Off Eastern Express Highway, Sion (East), Mumbai 400 022. T: + 91 (22) 62704900. Web: www.Terraformmagnum.com E-mail: secretarial@terraformrealty.com

**AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED AS ON 31ST MARCH, 2026**

|       | Particulars   | (Amt in Lakhs. Except EPS)       |                         |                       |                               |                       |
|-------|---|----------------------------------|-------------------------|-----------------------|-------------------------------|-----------------------|
|       |   | Figures for the Quarter ended on |                         |                       | Figures for the year ended on |                       |
|       |   | 31-03-2026<br>Audited            | 31-12-2025<br>Unaudited | 31-03-2025<br>Audited | 31-03-2026<br>Audited         | 31-03-2025<br>Audited |
|       | <b>Income</b>   |                                  |                         |                       |                               |                       |
| 1     | Revenue From Operations   | -                                | -                       | -                     | -                             | -                     |
| 2     | Other Income  | 11.13                            | 0.00                    | 0.07                  | 11.16                         | 0.18                  |
| 3     | Net gain on de-recognition of financial assets at amortized cost  |                                  |                         |                       |                               |                       |
| 4     | Net gain on reclassification of financial assets  |                                  |                         |                       |                               |                       |
| 5     | <b>Total Income</b>   | <b>11.13</b>                     | <b>0.00</b>             | <b>0.07</b>           | <b>11.16</b>                  | <b>0.18</b>           |
| 6     | <b>Expenses</b>   |                                  |                         |                       |                               |                       |
|       | Cost Of Materials Consumed  | -                                | -                       | -                     | -                             | -                     |
|       | Excise Duty   |                                  |                         |                       |                               |                       |
|       | Purchase Of Stock-In-Trade  | -                                | -                       | -                     | -                             | -                     |
|       | Change In Inventories Of Finished Goods,<br>Work-In-Progress And Stock-In-Trade   | -                                | -                       | -                     | -                             | -                     |
|       | Employee Benefits Expense   | -                                | -                       | -                     | -                             | -                     |
|       | Finance Costs   | 0.00                             | -                       | 0.00                  | 0.05                          | 0.00                  |
|       | Depreciation And Amortization Expense   | -                                | -                       | -                     | -                             | -                     |
|       | Other Expenses  | 1.55                             | 1.32                    | 1.32                  | 6.94                          | 8.72                  |
|       | <b>Total Expenses</b>   | <b>1.55</b>                      | <b>1.32</b>             | <b>1.32</b>           | <b>6.99</b>                   | <b>8.72</b>           |
| 7     | <b>Profit / (Loss) before Exceptional And Tax (5 ± 6)</b>   | <b>9.58</b>                      | <b>(1.32)</b>           | <b>(1.26)</b>         | <b>4.16</b>                   | <b>(8.54)</b>         |
| 8     | Exceptional Items   | -                                | -                       | -                     | -                             | -                     |
| 9     | <b>Profit / (Loss) before Tax (7 ± 8)</b>   | <b>9.58</b>                      | <b>(1.32)</b>           | <b>(1.26)</b>         | <b>4.16</b>                   | <b>(8.54)</b>         |
| 10    | Tax Expense   |                                  |                         |                       |                               |                       |
|       | a) Current Tax  | -                                | -                       | -                     | -                             | -                     |
|       | b) Short/(Excess) Provision of earlier year   | -                                | -                       | -                     | -                             | -                     |
|       | c) Prior period income tax  | -                                | -                       | -                     | -                             | -                     |
|       | d) Deferred Tax   | -                                | -                       | -                     | -                             | -                     |
| 11    | <b>Profit / (Loss) for the Period from continuing operation (9-10)</b>  | <b>9.58</b>                      | <b>(1.32)</b>           | <b>(1.26)</b>         | <b>4.16</b>                   | <b>(8.54)</b>         |
| 12    | Profit/(Loss) from discontinuing operation  | -                                | -                       | -                     | -                             | -                     |
| 13    | Tax expenses of Discontinuing operation   | -                                | -                       | -                     | -                             | -                     |
| 14    | <b>Profit/(Loss) from discontinuing operation (after tax) (12 ± 13)</b>   | <b>-</b>                         | <b>-</b>                | <b>-</b>              | <b>-</b>                      | <b>-</b>              |
| 15    | <b>Profit/(Loss) for the period (11 ± 14)</b>   | <b>9.58</b>                      | <b>(1.32)</b>           | <b>(1.26)</b>         | <b>4.16</b>                   | <b>(8.54)</b>         |
| 16    | <b>Other Comprehensive Income (OCI)</b>   |                                  |                         |                       |                               |                       |
|       | a) Items That Will Not Be Reclassified To Profit Or Loss  | -                                | -                       | -                     | -                             | -                     |
|       | b) Income Tax Relating To Items That Will Not Be Reclassified To Profit Of Loss   | -                                | -                       | -                     | -                             | -                     |
|       | c) Items That Will Be Reclassifies To Profit Or Loss  | -                                | -                       | -                     | -                             | -                     |
|       | d) Income Tax Relating To Items That Will Be Reclassified To Profit Or Loss   | -                                | -                       | -                     | -                             | -                     |
| 17    | <b>Total Comprehensive Income for the period (15±16)</b>  | <b>9.58</b>                      | <b>(1.32)</b>           | <b>(1.26)</b>         | <b>4.16</b>                   | <b>(8.54)</b>         |
| 18    | Share of Profit / (Loss) of Associates  | -                                | -                       | -                     | -                             | -                     |
| 19    | Disposal in the stake of Subsidiary.  | -                                | -                       | -                     | -                             | -                     |
| 20    | Non-Controlling Interest  | -                                | -                       | -                     | -                             | -                     |
| 21    | <b>Net Profit / (Loss) after Taxes, Minority Interest and Share of Profit / (Loss) of Associates (17 ± 18 ± 19± 20)</b> | <b>9.58</b>                      | <b>(1.32)</b>           | <b>(1.26)</b>         | <b>4.16</b>                   | <b>(8.54)</b>         |
| 22    | Paid-up Equity Share Capital<br>(Face Value of the Share shall be Indicated)  | 24.00                            | 24.00                   | 24.00                 | 24.00                         | 24.00                 |
| 23    | Other Equity  | -                                | -                       | -                     | (1,850.63)                    | (1,854.80)            |
| 24.i  | <b>Earnings per Share (Before Extraordinary items)<br/>(of Rs. Nil each) (Not Annualised):</b>                          |                                  |                         |                       |                               |                       |
|       | (a) Basic   | 3.99                             | (0.55)                  | (0.52)                | 1.73                          | (3.56)                |
|       | (b) Diluted   |                                  |                         |                       |                               |                       |
| 24.ii | <b>Earnings per Share (After Extraordinary items)<br/>(of Rs. Nil each) (Not Annualised)</b>                            |                                  |                         |                       |                               |                       |
|       | (a) Basic   | 3.99                             | (0.55)                  | (0.52)                | 1.73                          | (3.56)                |
|       | (b) Diluted   |                                  |                         |                       |                               |                       |

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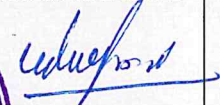
Registered Office:- Godrej Coliseum, A- Wing 1301, 13th Floor, Behind Everard Nagar, Off Eastern Express Highway, Sion (East), Mumbai 400 022. T: + 91 (22) 62704900. Web: www.Terraformmagnum.com E-mail: secretarial@terraformrealty.com

**AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND YEAR ENDED AS ON 31ST MARCH, 2026**

- 1 **The above Audited Results for the quarter and Year ended 31st March 2026 are reviewed, recommended and approved by the Board of Directors of the Company in their respective meeting held on 26th May 2026 and are subjected to a "Audit Report" by the Statutory Auditor.**
- 2 **The Audited Financial Results of the Company are available on the Company's website [www.terraformmagnum.com](http://www.terraformmagnum.com) and also available on BSE Ltd. respectively.**
- 3 **The Company has entered into a Deed of Assignment dated 26 April 2019 for assignment of its rights in property held as stock-in-trade at Kandivali (East) for agreed consideration. The Company has also been impleaded as a party to ongoing litigation before the Hon'ble Bombay High Court concerning title and ownership rights in respect of the aforesaid property. Further, the assignee has allegedly committed various defaults/non-fulfilment of contractual obligations under the said agreement, pursuant to which the Company has issued notices calling upon the assignee to comply with the terms of the agreement and clear the outstanding dues. In view of the continuing disputes, litigations and significant uncertainties relating to completion and enforceability of the aforesaid transaction, the Company has deferred recognition of revenue under Indian Accounting Standards Ind AS 115 and shall recognise the same upon fulfilment of the relevant performance obligations and resolution of the aforesaid uncertainties/disputes.**
- 4 **The Financial Statements have been prepared on the going concern basis based upon the estimated future cash flow projections, business prospect and on the basis of internal assessment, though the net worth of the Company as at 31st March 2026 is negative.**
- 5 **The above statements has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.**
- 6 **The figures of previous periods are regrouped / rearranged wherever considered necessary to correspond with the current period presentation.**
- 7 **The figures in ` Lakhs are rounded off to two decimals.**

DATE : 26th May 2026  
PLACE : Mumbai

For TERRAFORM MAGNUM LIMITED

  
UDAY MOTA

MANAGING DIRECTOR

DIN No. 08635338

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**AUDITED FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026**

(Amounts are in lakhs unless stated otherwise)

| Particulars  | As at March 31, 2026 | As at March 31, 2025 |
|--|----------------------|----------------------|
| <b>ASSETS</b>  |                      |                      |
| <b>Non-current assets</b>  |                      |                      |
| Property, plant and equipment  | -                    | -                    |
| Capital work-in-progress   | -                    | -                    |
| Investment property  | -                    | -                    |
| Goodwill   | -                    | -                    |
| Other intangible assets  | -                    | -                    |
| Intangible assets under development  | -                    | -                    |
| Biological Assets other than bearer plants                                       | -                    | -                    |
| Financial assets   | -                    | -                    |
| i. Investments   | -                    | -                    |
| ii. Trade Receivables  | -                    | -                    |
| iii. Loans   | -                    | -                    |
| iv. Other financial assets   | -                    | 3.80                 |
| Deferred tax assets  | -                    | -                    |
| Other Non Current Assets   | -                    | -                    |
| <b>Total non-current assets</b>  | -                    | <b>3.80</b>          |
| <b>Current assets</b>  |                      |                      |
| Inventories  | 797.20               | 796.02               |
| Financial assets   | -                    | -                    |
| i. Investments   | -                    | -                    |
| ii. Trade receivables  | -                    | -                    |
| iii. Cash and cash equivalents   | 0.84                 | 0.26                 |
| iv. Bank balances other than (iii) above   | -                    | 0.07                 |
| v. Loans   | -                    | -                    |
| vi. Other financial assets   | -                    | 0.36                 |
| Current Tax Assets (Net)   | -                    | -                    |
| Other current assets   | 426.28               | 440.13               |
| <b>Total current assets</b>  | <b>1,224.31</b>      | <b>1,236.83</b>      |
| <b>Assets held-for-sale / Assets included in disposal group(s) held for-sale</b> | -                    | -                    |
| <b>Total assets</b>  | <b>1,224.31</b>      | <b>1,240.63</b>      |
| <b>EQUITY AND LIABILITIES</b>  |                      |                      |
| <b>Equity</b>  |                      |                      |
| Equity share capital   | 24.00                | 24.00                |
| Instruments entirely equity in nature  | -                    | -                    |
| Other equity   | (1,850.63)           | (1,854.80)           |
| Equity component of compound financial instruments                               | -                    | -                    |
| Reserves and surplus   | (1,850.63)           | (1,854.80)           |
| Other reserves   | -                    | -                    |
| <b>Total equity</b>  | <b>(1,826.63)</b>    | <b>(1,830.80)</b>    |
| Non-controlling interests  | -                    | -                    |
| <b>Total equity</b>  | <b>(1,826.63)</b>    | <b>(1,830.80)</b>    |
| <b>LIABILITIES</b>   |                      |                      |
| <b>Non-current liabilities</b>   |                      |                      |
| Financial Liabilities  |                      |                      |
| i Borrowings   | -                    | -                    |
| i.a. Lease Liabilities   | -                    | -                    |
| ii. Trade payables   | -                    | -                    |
| (a) total outstanding dues of micro enterprises                                  | -                    | -                    |
| (b) total outstanding dues of creditors other                                    | -                    | -                    |
| iii. Other financial liabilities   | -                    | -                    |
| Provisions   | -                    | -                    |
| Deferred Tax Liabilities   | -                    | -                    |
| Other Non-Current Liabilities  | -                    | -                    |
| <b>Total non-current liabilities</b>   | -                    | -                    |
| <b>Current liabilities</b>   |                      |                      |
| Financial liabilities  |                      |                      |
| i Borrowings   | -                    | -                    |
| i.a. Lease Liabilities   | -                    | -                    |
| ii. Trade payables   | -                    | -                    |
| (a) total outstanding dues of micro enterprises                                  | -                    | -                    |
| (b) total outstanding dues of creditors other                                    | 0.73                 | 9.15                 |
| iii. Other financial liabilities   | 0.15                 | 11.25                |
| Other Current Liabilities  | 3,050.07             | 3,051.03             |
| Provisions   | -                    | -                    |
| <b>Total current liabilities</b>   | <b>3,050.95</b>      | <b>3,071.43</b>      |
| <b>Total equity and liabilities</b>  | <b>1,224.31</b>      | <b>1,240.63</b>      |

DATE- 26th May 2026

PLACE- Mumbai



For TERRAFORM MAGNUM LIMITED

UDAY MOTA  
MANAGING DIRECTOR

DIN No. 08635338

**TERRAFORM MAGNUM LIMITED**  
CIN - L65990MH1982PLC040684  
CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST March 2026

(Rupees of Lakhs)

| Particulars   | As at March 31, 2026 | As at March 31, 2025 |
|---|----------------------|----------------------|
| <b>A Cash flow from operating activities :</b>              |                      |                      |
| Profit before tax   | 4.16                 | (8.54)               |
| <b>Adjustments for:</b>                                     |                      |                      |
| Interest received   | 0.05                 | (0.18)               |
| Interest Expenses   | (0.02)               | -                    |
|   | <u>0.03</u>          | <u>(0.18)</u>        |
| <b>Operating profit before working capital changes</b>      | <u>4.19</u>          | <u>(8.72)</u>        |
| <b>Adjustments for:</b>                                     |                      |                      |
| Decrease/increase in inventories                            | (1.18)               | (16.42)              |
| Decrease/(increase) in current financial assets             | 0.36                 | 0.04                 |
| Decrease/(increase) in other current assets                 | 13.85                | 15.00                |
| Decrease/increase in trade payables                         | (8.42)               | 8.72                 |
| Decrease/increase in current financial liabilities          | (11.10)              | 0.12                 |
| Increase in other current liabilities                       | (0.96)               | 1.01                 |
|   | <u>(7.45)</u>        | <u>8.47</u>          |
| <b>Cash generated from operating activities</b>             | <u>(3.26)</u>        | <u>(0.26)</u>        |
| Income Tax Paid   | -                    | -                    |
| <b>Net cash generated from operating activities</b>         | <u>(3.26)</u>        | <u>(0.26)</u>        |
| <b>B Cash flow from investing activities:</b>               |                      |                      |
| Interest received   | 0.02                 | 0.18                 |
| Fixed Deposit not considered in cash and cash equivalent    | 3.80                 | (3.80)               |
| Other Bank Balance not considered in cash & cash equivalent | 0.07                 | 3.66                 |
| <b>Net cash used in investing activities</b>                | <u>3.89</u>          | <u>0.04</u>          |
| <b>C Cash flow from financing activities:</b>               |                      |                      |
| (Repayment)/proceeds of Long term borrowings, net           | -                    | -                    |
| (Repayment)/proceeds of Short term borrowings, net          | -                    | -                    |
| Interest Expenses   | (0.05)               | -                    |
| <b>Net cash generated from financing activities</b>         | <u>(0.05)</u>        | <u>-</u>             |
| <b>Net increase in cash and cash equivalents (A+B+C)</b>    | <u>0.58</u>          | <u>(0.21)</u>        |
| Cash and cash equivalents at the beginning of the year      | <u>0.26</u>          | <u>0.47</u>          |
| <b>Cash and cash equivalents at the end of the year</b>     | <u>0.84</u>          | <u>0.26</u>          |

**Note :**

- 1) Figures in bracket represent cash outflow.
- 2) Direct taxes paid are treated as arising from operating activities and are not bifurcated between Investing and financing activities.
- 3) The Cash and cash equivalents figures are net off overdrawn balance with bank.

DATE : 26th May 2026  
PLACE: Mumbai



For TERRAFORM MAGNUM LIMITED

*Uday Mota*  
**UDAY MOTA**  
MANAGING DIRECTOR  
DIN No. 08635338