



May 15, 2025

**To,
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001**

(Script Code: 543376)

Sub: Submission of Audited financial results of Samor Reality Limited for the 4th quarter and year ended 31st March, 2025 along with Auditor's Report thereon.

Dear Sir(s),

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), this is to inform you that the Meeting of the Board of Directors of the Company was held on **Thursday, 15th May, 2025 at 04:00 pm and concluded at 09.00 pm** at the registered office of the Company and the following agenda matters were discussed and approved.

1. Approval of Audited Financial Results and Audit Report thereon for the 4th quarter and year ended 31st March, 2025. (Results are attached herewith)
2. Declaration on Unmodified Opinion on the said Financial Results.
3. Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities. (Annexure A)
4. Appointment of Mr. Jagdish Vadaliya as an Internal Auditor of the Company for the Financial year 2025-26. (Annexure B)
5. Appointment of M/s. SS Lunkad & Associates, Practicing Company Secretary & Peer Reviewed firm as a Secretarial Auditor of the Company for the term of 5 Financial year commencing from 2025-26 to 2029-30, subject to approval by Shareholders at ensuing General Meeting. (Annexure C)
6. Statement of Deviation/variation along with Chartered Accountant Certificate dated 15/05/2025.
7. Authorization for dealing in the project named “The Leela by Samor”

The Company holds a **50% capital contribution ratio** and a **75% profit/loss sharing ratio** in a partnership firm named “**The Leela by Samor**”, which has been established for the purpose of undertaking real estate activities.

The **existing and revised capital contribution and profit/loss sharing ratios** among the partners, as approved by the Board of Directors, are as follows. Please note that the ratios of the Company

Office Address: 4th Floor, 401, Venus Atlantis, Near Shell Petrol Pump, Prahaladnagar Road, Anand Nagar, Satellite, Ahmedabad-380015, Gujarat, India | Website: www.samor.in | Email: compliance@samor.in | Tel: 079-3522 0061
CIN: L45400GJ2020PLC118556 | PAN: ABFCS0108N | TAN: AHMS39239E
GSTIN: 24ABFCS0108N1ZF



remain unchanged:

Capital Contribution ratio:

| Sr No | Name | Existing ratio | Revised ratio |
|-------|-------------------------------|----------------|---------------|
| 1 | Samor Reality Limited | 50% | 50% |
| 2 | Nitin Sureshkumar Gandhi | 40% | 26.67% |
| 3 | Mukeshkumar Sevantilal Surani | 10% | 10% |
| 4 | Yagnesh Sureshkumar Gandhi | - | 13.33% |

Profit/loss sharing ratio:

| Sr No | Name | Existing ratio | Revised ratio |
|-------|-------------------------------|----------------|---------------|
| 1 | Samor Reality Limited | 75% | 75% |
| 2 | Nitin Sureshkumar Gandhi | 20% | 13.33% |
| 3 | Mukeshkumar Sevantilal Surani | 5% | 5% |
| 4 | Yagnesh Sureshkumar Gandhi | - | 6.67% |

The Board of Directors of the Company has authorized **Mr. Birjukumar Ajitbhai Shah, Managing Director** of the Company to negotiate, finalize, and execute all necessary documents and agreements on behalf of the Company in relation to “The Leela by Samor” (hereinafter referred to as “the Project”).

For, Samor Reality Limited

Birjukumar Ajitbhai Shah
Managing Director
DIN: 02323418



Independent Auditor's Report on Audit of Quarterly and Annual Financial Results

To,
The Board of Directors
Samor Reality Limited

Opinion

We have audited the accompanying statement of Financial Results of **Samor Reality Limited** (the "Company") for the quarter and year ended March 31, 2025 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

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

- a. is presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the companies act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company, 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 results for the quarter and year ended March 31, 2025 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Director's Responsibilities for the Statement

The Statement, which includes the financial results is the responsibility of the Company's board of directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim financial statements for the three months and year ended March 31, 2025.

This responsibility includes preparation and presentation of the financial results for

the quarter and year ended March 31, 2025, that give a true and fair view of the net Loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Results for the Quarter and year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial results.

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

- Identify and assess the risks of material misstatement of the Statement, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statement made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether



a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If, we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an Opinion on the Statement.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

For Shah & Shah

Chartered Accountants
(Firm's Registration Number 131527W)



Per Tejas C. Shah

Partner
Membership No. 135639

UDIN: 25135639BMLSVB3141



Date: May 15, 2025
Place: Ahmedabad

Samor Realty Limited

CIN: L45400GJ2020PLC118556

Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR, SATELLITE AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

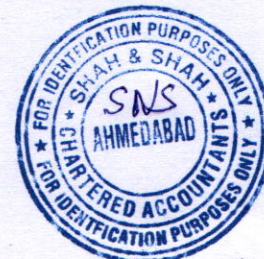
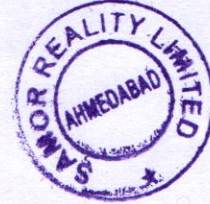
(INR Lacs)

| Particulars | Quarter Ended | | | Year Ended | |
|--|---|---|-------------------------|-----------------------|-----------------------|
| | 31-03-2025 Audited (Refer Note 4) | 31-03-2024 Audited (Refer Note 4) | 31-12-2024 Unaudited | 31-03-2025 Audited | 31-03-2024 Audited |
| Revenue | | | | | |
| I Revenue from operations | - | - | - | - | 6.23 |
| II Other income | - | 2.45 | - | - | 12.09 |
| III Total income (I + II) | - | 2.45 | - | - | 18.32 |
| IV EXPENSES | | | | | |
| (a) Cost of land, plots, development rights, constructed properties and others | 380.86 | 1,200.11 | 473.21 | 2,163.85 | 2,813.45 |
| (b) Employee Benefit cost | 9.04 | 11.76 | 15.66 | 50.70 | 48.60 |
| (c) Change in stock | (579.11) | (1,231.33) | (582.99) | (2,654.73) | (2,980.78) |
| (d) Finance costs | 200.02 | 28.08 | 89.79 | 448.83 | 129.38 |
| (e) Depreciation and amortisation expense | 0.76 | 0.53 | 0.73 | 2.62 | 2.10 |
| (f) Other expenses | 34.79 | 13.34 | 10.57 | 62.46 | 57.07 |
| Total Expenses | 46.36 | 22.49 | 6.97 | 73.72 | 69.82 |
| V Profit/(Loss) before tax (III- IV) | (46.36) | (20.04) | (6.97) | (73.72) | (51.50) |
| VI Tax Expense | | | | | |
| (a) Current tax | 4.86 | 8.36 | 13.06 | 31.81 | 12.94 |
| (b) Deferred tax liability / (assets) | (5.33) | (34.58) | (12.91) | (42.82) | (34.70) |
| (c) Prior period tax Expense | (0.15) | - | - | - | - |
| Total tax expense | (0.62) | (26.22) | 0.15 | (11.01) | (21.76) |
| VII Profit/(Loss) after tax from continuing operations (V - VI) | (45.74) | 6.18 | (7.12) | (62.71) | (29.74) |
| VIII Profit/(Loss) for the year (VII) | (45.74) | 6.18 | (7.12) | (62.71) | (29.74) |
| (i) Net Gain on fair value of FVOCI Equity Instruments | 271.40 | 548.30 | 630.59 | 1,224.76 | 1,134.12 |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | (103.10) | (138.00) | (72.14) | (212.16) | (129.03) |
| IX Total other comprehensive income | 168.30 | 410.30 | 558.45 | 1,012.60 | 1,005.09 |
| X Total comprehensive income for the year (VIII+IX) | 122.56 | 416.49 | 551.33 | 949.89 | 975.35 |
| XI Basic & diluted earnings per share of face value of INR 10 each fully paid up. | | | | | |
| (a) Basic | (0.21) | 0.03 | (0.03) | (0.29) | (0.14) |
| (b) Diluted | (0.21) | 0.03 | (0.03) | (0.29) | (0.13) |

(Note:EPS for respective quarters are not annualised.)

For, Samor Realty Limited

B. B. Shah
Director



Samor Reality Limited

CIN: L45400GJ2020PLC118556

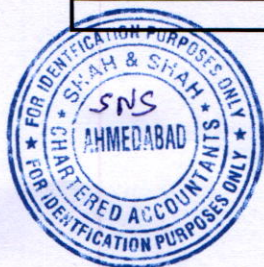
Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR , SATELLITE
AHMEDABAD-380015

Website - www.samor.in Email : compliance@samor.in

AUDITED BALANCE SHEET

(INR Lacs)

| | Particulars | As at March 31, 2025 (Audited) | As at March 31, 2024 (Audited) |
|----------|---|--------------------------------------|--------------------------------------|
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 7.04 | 3.78 |
| | (b) Investment Property | 1,011.01 | 1,011.01 |
| | (c) Investment in Subsidiary, Associate, Joint venture & Partnership firm | 443.67 | 408.21 |
| | (d) Financial assets | - | - |
| | (i) Investment | 2,595.29 | 1,356.45 |
| | (ii) Other financial assets | - | - |
| | (e) Deferred Tax assets (net) | - | - |
| | (f) Other Non-current Asset | - | - |
| | Total non - current assets | 4,057.01 | 2,779.45 |
| 2 | Current assets | | |
| | (a) Inventories | 8,245.15 | 5,590.42 |
| | (b) Financial assets | - | - |
| | (i) Trade receivables | - | - |
| | (ii) Cash and cash equivalents | 33.06 | 108.71 |
| | (iii) Other Bank Balances | - | - |
| | (iv) Other financial assets | 9.25 | 23.79 |
| | (c) Current Tax assets (Net) | 0.91 | 1.10 |
| | (d) Other current assets | 200.99 | 141.71 |
| | Total current assets | 8,489.36 | 5,865.73 |
| | Total assets (1+2) | 12,546.37 | 8,645.18 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Share capital | 2,260.00 | 2,150.00 |
| | (b) Other equity | 3,857.84 | 2,720.95 |
| | Total equity | 6,117.84 | 4,870.95 |
| | LIABILITIES | | |
| 2 | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 2,497.31 | 1,887.74 |
| | (ii) Other financial liabilities | - | - |
| | (b) Deferred Tax Liabilities (net) | 259.82 | 95.66 |
| | (c) Other Non Current Liabilities | 1,765.24 | 826.79 |
| | Total non - current liabilities | 4,522.37 | 2,810.19 |
| 3 | Current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 1,597.68 | 511.68 |
| | (ii) Trade payables | - | - |
| | (a) Due to Micro & Small Enterprises | 192.84 | 167.86 |
| | (b) Due to Other than Micro & Small Enterprises | 39.08 | 233.95 |
| | (iii) Other financial liabilities | - | - |
| | (b) Current Tax Liabilities (Net) | - | - |
| | (c) Other current liabilities | 76.56 | 50.55 |
| | Total current liabilities | 1,906.16 | 964.04 |
| | Total equity and liabilities (1+2+3) | 12,546.37 | 8,645.18 |



For, Samor Reality Limited

B. Sheel

Director



Samor Reality Limited

CIN: U45400GJ2020PLC118556

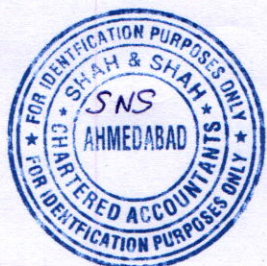
Registered Office: 4th Floor, 401, VENUS ATLANTIS, NR SHELL PETROL PUMP PRAHLADNAGAR ROAD, ANANDNAGAR ,
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AUDITED STATEMENT OF CASHFLOWS

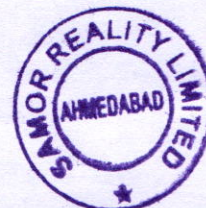
(INR Lacs)

| Particulars | Year Ended March 31, 2025 | Year Ended March 31, 2024 |
|--|------------------------------|------------------------------|
| Cash flow from operating activities | | |
| Profit before tax | (73.72) | (51.50) |
| Adjustments for : | | |
| Depreciation and amortisation expense | 2.62 | 2.10 |
| Finance costs | 448.83 | 129.38 |
| Interest income | - | (4.23) |
| Profit/loss from investment in partnership firm | 29.46334 | - |
| Operating profit before working capital changes | 407.19 | 75.75 |
| Changes in operating assets and liabilities: | | |
| (Increase)/Decrease in Inventories | (2,654.73) | (2,980.78) |
| (Increase)/Decrease in Trade receivables | - | 26.69 |
| (Increase)/Decrease in Other non-current financial asset | - | - |
| (Increase)/Decrease in Other current financial assets | 14.54 | 0.39 |
| (Increase)/Decrease in Other current assets | (59.29) | 145.82 |
| Increase/(Decrease) in Trade payable | (169.89) | 82.56 |
| Increase/(Decrease) in Other current Financial Liabilities | - | - |
| Increase/(Decrease) in Other current liabilities | 26.01 | (227.55) |
| Cash flow generated from operations | (2,436.18) | (2,877.12) |
| Direct taxes paid (net) | (31.62) | (10.95) |
| NET CASH FLOW FROM OPERATING ACTIVITIES (A) | (2,467.80) | (2,888.07) |
| Cash flows from investing activities | | |
| Purchase of Property, plant and equipments | (5.88) | (0.22) |
| Purchase of Investments | (19.25) | (198.23) |
| Investment in subsidiary | (64.93) | (408.21) |
| Interest received | - | 4.23 |
| NET CASH FLOW (USED) IN INVESTING ACTIVITIES (B) | (90.06) | (602.43) |
| Cash flows from financing activities | | |
| Proceeds from Issue of Equity Shares | 297.00 | 1,174.00 |
| Proceeds/(Repayment) of Borrowings | 609.57 | 1,267.64 |
| Increase/(Decrease) in Short term Borrowing (Net) | 1,086.01 | 211.67 |
| Increase/(Decrease) in other non current financial liabilities | 938.45 | 826.79 |
| Finance costs Paid | (448.83) | (129.38) |
| NET CASH FLOW FROM FINANCING ACTIVITIES (C) | 2,482.20 | 3,350.73 |
| NET INCREASED IN CASH AND CASH EQUIVALENTS (A + B + C) | (75.66) | (139.78) |
| Cash and cash equivalents at the beginning of the year | 108.71 | 248.49 |
| Cash and cash equivalents at the end of the year | 33.05 | 108.71 |



For, Samor Reality Limited

B. Sheel
Director



Samor Reality Limited

CIN: L45400GJ2020PLC118556

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AUDITED STATEMENT OF CHANGES IN EQUITY

| Equity Share Capital | | (INR Lacs) | | | |
|--|----------------------|-----------------|----------------------------|---------------|-----------------|
| Particulars | Amount | | | | |
| Balance as on 31st March, 2023 | 1,075 | | | | |
| Changes during the year | 1,075 | | | | |
| Balance as on 31st March, 2024 | 2,150 | | | | |
| Changes during the year | 110 | | | | |
| Balance as on 31st March, 2025 | 2,260 | | | | |
| | | | | | |
| Other Equity | | (INR Lacs) | | | |
| Particulars | Reserves and Surplus | | | Share warrant | Total |
| | Retained Earnings | | | | |
| | Securities Premium | Profit and Loss | Other Comprehensive Income | | |
| Balance as at 31st March, 2023 | 1,643.50 | (0.77) | 3.88 | - | 1,646.60 |
| Profit for the year | - | (29.74) | - | - | -29.74 |
| Addition During the Year | - | - | - | 99.00 | 99.00 |
| Other comprehensive income for the year (Net of Tax) | - | - | 1,005.09 | - | 1,005.09 |
| Balance as at 31st March, 2024 | 1,643.50 | (30.51) | 1,008.97 | 99.00 | 2,720.95 |
| Profit for the year | - | (62.71) | - | - | -62.71 |
| Addition During the Year | 286.00 | - | - | 297.00 | 583.00 |
| Converted into Equity Shares | - | - | - | (396.00) | -396.00 |
| Other comprehensive income for the year (Net of Tax) | - | - | 1,012.60 | - | 1,012.60 |
| Balance as at 31st March, 2025 | 1,929.50 | (93.22) | 2,021.56 | - | 3,857.84 |

NOTE: On 19th October, 2023, the Board of Directors of the Company approved issue of 11,00,000 convertible warrants at a cash price of Rs.36 per warrant with a right to the warrant holders to apply for and be allotted 1 equity share of the face value of Rs. 10/- each of the company ("Equity Shares") for each warrant within period of 18 months from the date of allotment of warrants which is 7th November, 2023.

On 4th March, 2025 the Board of Directors of the Company approved the conversion of 11,00,000 fully convertible warrants into 11,00,000 equity shares of face value of Rs. 10/- each at an issue price of Rs. 36 per share (including premium of Rs. 26 per share).

For, Samor Reality Limited

(Signature)
Director



Samor Reality Limited

CIN: L45400GJ2020PLC118556

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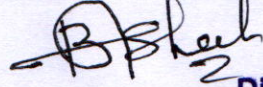
Website - www.samor.in Email : compliance@samor.in

EXPLANATORY NOTES

Notes:

- 1 The above audited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on May 15, 2025 .
- 2 The financial results of the company have been prepared in accordance with the companies (Indian Accounting Standards) Rules ,2015 (Ind AS) Prescribed Under Section 133 of the companies Act, 2013.
- 3 The Company is engaged in only one Segment viz. 'Construction' and as such there is no separate reportable segment as per Ind AS 108 'Operating Segments'. The Company's operation is predominantly confined to India.
- 4 The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures upto the third quarter for the respective years. Also, the figures upto the end of third quarter had only been reviewed and not subjected to audit.
- 5 The figures for previous period have been regrouped / reclassified /restated wherever necessary to make them comparable with the current year's classification.
- 6 On 19th October ,2023, the Board of Directors of the Company approved issue of 11,00,000 convertible warrants at a cash price of Rs.36 per warrant with a right to the warrant holders to apply for and be allotted 1 equity share of the face value of Rs. 10/- each of the company ("Equity Shares") for each warrant within period of 18 months from the date of allotment of warrants which is 7th November, 2023.
On 4th March, 2025 the Board of Directors of the Company approved the conversion of 11,00,000 fully convertible warrants into 11,00,000 equity shares of face value of Rs. 10/- each at an issue price of Rs. 36 per share (including premium of Rs. 26 per share).
- 7 The results for the quarter and year ended March 31, 2025 are available on the BSE Limited website (URL: www.bseindia.com/corporates).

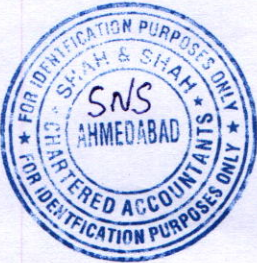
For, Samor Reality Limited



Director
Birjubhai Ajitbhai Shah
Managing Director
DIN: 02323418



Place : Ahmedabad
Date : May 15, 2025





May 15, 2025

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

(Script Code: 543376)

Sub: Submission of Declaration as per Second Proviso of The Regulation 33(3)(d) Of SEBI (Listing Obligation And Declaration Requirements) Regulations, 2015 for the Audited financial results for the 4th quarter and year ended 31st March 2025.

Pursuant to Regulation 33(3)(d) of SEBI [Listing Obligation and Disclosure Requirement) Regulation, 2015, it is hereby declared and confirmed that the Statutory Auditors of the Company has expressed unmodified opinion on the Annual Audited Financial Results for the 4th quarter and the year ended on 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of SEBI (listing Obligation and Disclosure Requirement Regulation), 2015 as amended by the Securities Exchange Board of India [Listing Obligation and Disclosure Requirement Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17 /001.

For, Samor Reality Limited

A handwritten signature in blue ink, appearing to read 'Ajitbhai Shah', with a horizontal line underneath.

Birjukumar Ajitbhai Shah
Managing Director
DIN: 02323418



Office Address: 4th Floor, 401, Venus Atlantis, Near Shell Petrol Pump, Prahaladnagar Road, Anand Nagar, Satellite, Ahmedabad-380015, Gujarat, India | Website: www.samor.in | Email: compliance@samor.in | Tel: 079-3522 0061
CIN: L45400GJ2020PLC118556 | PAN: ABFCS0108N | TAN: AHMS39239E
GSTIN: 24ABFCS0108N1ZF



Annexure A

Date: 15/05/2025

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400 001

(Script Code: 543376)

Dear Sir/Madam,

Subject: Disclosure under SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018- Fund raising by issuance of Debt Securities by Large Entities

With reference to above SEBI Circular dated 26th November 2018 in respect of fund raising by issuances of debt securities by Large Corporates (LC) and Disclosures and compliances thereof by such Large Corporates (LC).

In this connection, we confirm that our Company does not fall in the category of Large Corporates (LC) as on 31st March 2025, as per the framework provided in pt. 2.2 of the aforesaid circular.

| Sr No. | Particulars | Details |
|--------|--|-----------------------|
| 1 | Name of the Company | Samor Reality Limited |
| 2 | Corporate Identity Number (CIN) | L45400GJ2020PLC118556 |
| 3 | Outstanding borrowing of Company as on 31 st March, 2024 | Rs. 25.66 Crores |
| 4 | Highest Credit Rating during the previous FY along with name of the Credit Rating Agency | Not Applicable |
| 5 | Name of Stock Exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the framework | Not Applicable |

For, Samor Reality Limited

Birjukumar Ajitbhai Shah
Managing Director
DIN: 02323418



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Annexure B

Details required as per the Regulation 30 of the Listing Regulations and circulars issued thereunder are as below

Appointment of Internal Auditor

| Particulars | Details |
|---|--|
| Reason for change viz appointment, resignation, removal, death or otherwise; | Appointment: to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 |
| Date and Terms of Appointment | Date of appointment: May 15, 2025 Mr. Jagdish Vadaliya is appointed as an internal Auditors of the Company for the financial year 2025-26. |
| Name of Auditor | Mr. Jagdish Vadaliya |
| Office Address | 64/2, navanu dehlu, Gujarat Jining mills chawls, outside prem Darwaja, Ahmedabad-380016 |
| Email Id | jagdish@samor.in |
| About Auditor | Mr. Jagdish Vadaliya is having experience of more than 20 years in the field of Internal Audit, Assurance, Taxation. |
| Disclosure of relationship between directors (in case of Appointment of a director) | No relationship |

A handwritten signature in black ink, appearing to be 'Jagdish Vadaliya', with a small '2' written below it.

Annexure C

Details required as per the Regulation 30 of the Listing Regulations and circulars issued thereunder are as below

Appointment of Secretarial Auditor

| Particulars | Details |
|---|--|
| Reason for change viz appointment, resignation, removal, death or otherwise; | Appointment: to comply with the provisions of the Section 204 of the Companies Act, 2013 and Regulation 24A of the Listing Regulations. |
| Date and Terms of Appointment | Date of appointment: 15 May, 2025 for a term of 5 years starting from F.Y 2025-26 to 2029-30, subject to approval of shareholders at ensuing General Meeting. |
| Name of Auditor | M/s. SS Lunkad & Associates (Proprietor- CS Sushmita Lunkad, Practicing Company Secretaries) (Membership No. F-12804, COP No. 20418) |
| Office Address | 96, Bhavani Peth, Subhash Chowk, Jalgon- 425001 |
| Email Id | sslunkadasso@gmail.com |
| About Auditor | CS Sushmita Lunkad, is a Peer reviewed Practicing Company Secretary and a Member of Institute of Company Secretaries of India (ICSI). CS Sushmita Lunkad, Practicing Company Secretaries have immense knowledge and experience in dealing with matters relating to Company Law, Securities Laws, inbound and outbound Investment, Legal Due Diligence, Transaction documents, Joint Ventures, Foreign Collaborations, Technology Transfers, Mergers and Acquisitions. |
| Disclosure of relationship between directors (in case of Appointment of a director) | No relationship |



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Amount in (Lakhs)

| Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1) | |
|---|---------------------|
| Mode of Fund Raising | Preferential Issues |
| Description of mode of fund raising (Applicable in case of others is selected) | |
| Date of Raising Funds | 04-03-2025 |
| Amount Raised | 297.00 |
| Report filed for Quarter ended | 31-03-2025 |
| Monitoring Agency | Not applicable |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | No |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | |
| If Yes, Date of shareholder Approval | |
| Explanation for the Deviation / Variation | NA |
| Comments of the Audit Committee after review | NA |
| Comments of the auditors, if any | NA |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| Sr. | Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object |
|--|--|-------------------------|---------------------|-----------------------------|----------------|--|
| <div style="display: flex; justify-content: space-between; align-items: center;">AddDelete</div> | | | | | | |
| 1 | Long-term funding requirements of the Company and for other general corporate purposes | NA | 297.00 | 0.00 | 297.00 | 0.00 |

To,
The Board of Directors
Samor Reality Limited
4th Floor, 401, Venus Atlantis, Near Shell Petrol Pump,
Pralhadnagar Road, Anand Nagar, Satellite,
Ahmedabad-380015, Gujarat, India

Dear Sir,

Sub: Independent Auditor's Report on the utilization of Fund raised through issue of warrants

1. This Report is issued in accordance with the terms of our service scope with Samor Reality Limited (hereinafter the "Company").
2. The accompanying Statement contains details of manner of the utilization of funds including funds used for purposes other than those stated in the document for Share Warrant issued by Samor Reality Limited. The Funds were raised by the Company pursuant to the issue 11,00,000 Share warrants of face value of Rs. 10/- each, at a premium of Rs. 26/- each aggregating to Rs. 3,96,00,000, of which Rs. 99,00,000/- has been raised from subscriber at the time of issue of warrants and the remaining amount Rs. 2,97,00,000/- has been received at the time of conversion of share warrants into Equity Shares.

Managements' Responsibility for the Statement

3. The preparation of the accompanying Statement is the responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Equity Listing Agreement and for providing all relevant information to the Securities and Exchange Board of India.

Auditor's Responsibility

5. Pursuant to the requirements of the Equity Listing Agreement, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the Statement is in agreement with the audited financial statements for the year ended March 31, 2025 and books and records of the Company.
6. The financial statements referred to in paragraph 5 above, have been audited by us on which we issued unmodified Audit Opinion vide our report dated May 15, 2025. Our audits of these financial statements were conducted in accordance with the Standards on Auditing and other applicable pronouncements issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our Audit were not planned



and performed in connection with any transactions to identify matters that may be of potential interest to third parties

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes and the Guidance Note on Reports in Company Prospectuses (Revised 2016) both issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note on Reports or Certificates for Special Purposes requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SOC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

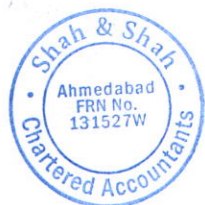
9. Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the audited financial statements for the year ended of the Company and fairly presents, in all material respects, the manner of the utilization of funds including funds utilized for purposes other than those stated in the offer document.

Restriction on Use

10. This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of further submission to the stock exchanges and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Thanking you,

For **Shah & Shah**
Chartered Accountants
(FRN 131527W)



Per Tejas C. Shah
Partner
Membership No. 135639
UDIN: 25735639Bm1SYD4865

Place: Ahmedabad
Date: May 15, 2025

Statement of Utilization of Funds Raised through the Conversion of Warrants into Equity Shares

| S.N. | Object of Issue | Proceeds from conversion of warrants | Actual Utilization till 31 st March, 2025 | Unutilized Amount | Remarks |
|------|--|--------------------------------------|--|-------------------|--|
| 1 | long-term funding requirements of the Company and for other general corporate purposes | 2,97,00,000 | 2,97,00,000 | Nil | This Amount was received in FY 2024-2025 and utilized in the same year |

