S R B C & CO LLP
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Standalone Unaudited Financial Results of Knowledge Realty Trust Pursuant to Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 as amended

To The Board of Directors of
Knowledge Realty Office Management Services Private Limited
(in its capacity as manager of the Knowledge Realty Trust)
One BKC, C-407, Plot No. C-66,
G Block, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Knowledge Realty Trust (the "Trust") for the quarter ended June 30, 2026 (the "Statement"), being submitted by Knowledge Realty Office Management Services Private Limited (the "Manager") pursuant to the requirement of Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 as amended including any guidelines and circulars issued thereunder (together referred as the "REIT Regulations").

2. This Statement, which is the responsibility of the Manager's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), specified under Companies (Indian Accounting Standards) Rules, 2015, as amended, to the extent not contrary to REIT Regulations, and other accounting principles generally accepted in India. The Statement has been approved by the Board of Directors of the Manager. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards to the extent not contrary to REIT Regulations, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of REIT Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 12 of the Statement, which describes the presentation / classification of “Unit Capital” as “Equity” in order to comply with the mandatory requirements of the relevant REIT Regulations, instead of the applicable requirements of Ind AS 32 – Financial Instruments: Presentation. Our conclusion is not modified in respect of this matter.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

ADARSH RANKA
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Date: 2026.07.28 11:12:06 +05'30'

per Adarsh Ranka
Partner
Membership No.: 209567

UDIN: 26209567ARTXTY1384

Bengaluru
July 28, 2026

Knowledge Realty Trust
RN: IN/REIT/24-25/0006
Statement of Standalone Financial Results
(All amounts are in Indian Rupees million, unless otherwise stated)

Particulars	**For the quarter ended**			**For year ended**
	30 June 2026	**31 March 2026**	**30 June 2025**	**31 March 2026**
	(Unaudited)	**(Audited)**	**(Unaudited)**	**(Audited)**
Income				
Dividend Income	2,795.02	3,628.40	-	19,584.86
Interest Income	2,882.35	2,662.88	-	5,953.70
Other Income (refer note 1)	11.93	56.47	-	72.00
Total Income	**5,689.30**	**6,347.75**	**-**	**25,610.56**
Expenses				
Other expenses (refer note 2)	109.77	102.89	9.11	413.46
Total Expenses	**109.77**	**102.89**	**9.11**	**413.46**
Earnings before finance costs, depreciation, amortisation and tax	**5,579.53**	**6,244.86**	**(9.11)**	**25,197.10**
Finance costs	814.31	699.37	-	1,281.54
Depreciation and amortisation expenses	-	-	-	-
Profit / (Loss) before tax for the period / year	**4,765.22**	**5,545.49**	**(9.11)**	**23,915.56**
Tax expenses				
Current tax	1.91	3.55	-	9.26
Deferred tax charge / (credit)	-	-	-	-
	1.91	**3.55**	**-**	**9.26**
Profit / (Loss) for the period / year	**4,763.31**	**5,541.94**	**(9.11)**	**23,906.30**
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Re-measurement gains / (loss) on defined benefits obligation	-	-	-	-
Income tax relating to above item	-	-	-	-
Total other comprehensive income for the period / year	-	-	-	-
Total comprehensive income / (loss) for the period / year	**4,763.31**	**5,541.94**	**(9.11)**	**23,906.30**
Earnings per unit (not annualised) (refer note 3)				
- Basic and Diluted (in Rs.)	1.07	1.25	Not Applicable	8.38

Knowledge Realty Trust
RN: IN/REIT/24-25/0006
Statement of Net Distributable Cash Flows (NDCF) of the Trust
Disclosure pursuant to guidance under Chapter 3, Paragraph 3.19 to SEBI master circular no. SEBI/HO/DDHS-PoD-2/P/CIR/2025/99 dated 11 July 2025 (as amended)
(All amounts are in Indian Rupees million, unless otherwise stated)

Particulars	**For the quarter ended 30 June 2026**	**For the quarter ended 31 March 2026**	**For the year ended 31 March 2026***
	(Unaudited)	**(Audited)**	**(Audited)**
Cash flow from operating activities of the Trust	(101.74)	(95.93)	(195.65)
(+) Cash flows received from SPV's / Investment entities which represent distributions of NDCF computed as per relevant framework	8,429.78	7,949.71	17,261.87
(+) Treasury income / income from investing activities of the Trust (interest income received from FD, any investment entities as defined in Regulation 18(5), tax refund, any other income in the nature of interest, profit on sale of Mutual funds, investments, assets etc., dividend income etc., excluding any Ind AS adjustments.	6.12	11.70	23.73
(+) Proceeds from sale of real estate investments, real estate assets or shares of SPVs/Holdcos or Investment Entity adjusted for the following • Applicable capital gains and other taxes • Related debts settled or due to be settled from sale proceeds • Directly attributable transaction costs • Proceeds reinvested or planned to be reinvested as per Regulation 18(16)(d) of REIT Regulations or any other relevant provisions of the REIT Regulations	-	-	-
(+) Proceeds from sale of real estate investments, real estate assets or sale of shares of SPVs/ Hold cos or Investment Entity not distributed pursuant to an earlier plan to re-invest as per Regulation 18(16)(d) of REIT Regulations or any other relevant provisions of the REIT Regulations, if such proceeds are not intended to be invested subsequently	-	-	-
(-) Finance cost on Borrowings as per Profit and Loss Account. However, amortization of any transaction costs can be excluded provided such transaction costs have already been deducted while computing NDCF of previous period when such transaction costs were paid	(814.31)	(699.37)	(1,281.54)
(-) Debt repayment at Trust level (to include principal repayments as per scheduled EMI's except if refinanced through new debt including overdraft facilities and to exclude any debt repayments / debt refinanced through new debt in any form or funds raised through issuance of units)	-	-	-
(-) any reserve required to be created under the terms of, or pursuant to the obligations arising in accordance with, any: (i) loan agreement entered with financial institution, or (ii) terms and conditions, covenants or any other stipulations applicable to debt securities issued by the Trust or any of its SPVs/ HoldCos, or (iii) terms and conditions, covenants or any other stipulations applicable to external commercial borrowings availed by the Trust or any of its SPVs/ HoldCos, or (iv) agreement pursuant to which the Trust operates or owns the real estate asset, or generates revenue or cashflows from such asset (such as, concession agreement, transmission services agreement, power purchase agreement, lease agreement, and any other agreement of a like nature, by whatever name called); or (v) statutory, judicial, regulatory, or governmental stipulations;	-	-	-
(-) any capital expenditure on existing assets owned / leased by the REIT, to the extent not funded by debt / equity or from contractual reserves created in the earlier years	-	-	-
NDCF at Trust Level	**7,519.85**	**7,166.11**	**15,808.41**
Add: Distribution from surplus cash reserves (excluding cash surplus utilised to grant ICD to SPVs)	-	-	5,211.31
NDCF at Trust level (including distribution from surplus cash reserves)	**7,519.85**	**7,166.11**	**21,019.72**

Notes:

The Board of Directors of the Manager to the Trust, in its meeting held on 28 July 2026, have declared distribution to unitholders of Rs. 1.695 per unit which aggregates to Rs. 7,516.31 million. The distribution of Rs. 1.695 per unit comprises Rs. 0.922 per unit in the form of dividend, Rs. 0.278 per unit in the form of interest, Rs. 0.494 per unit in the form of repayment of debt and Rs. 0.001 per unit in the form of other income.

As the Trust had acquired the SPVs during the quarter ended 30 September 2025, the NDCF for the quarter ended 30 June 2025 has not been disclosed.

*NDCF for the year ended 31 March 2026 is calculated from the date of acquisition of SPVs and hence does not represent full year NDCF.

(All amounts are in Indian Rupees million, unless otherwise stated)

1 Other income

Particulars	For the quarter ended			For the year ended
	30 June 2026	31 March 2026	30 June 2025	31 March 2026
	(Unaudited)	(Audited)	(Unaudited)	Audited
Gain on mutual funds classified as FVTPL	6.12	11.70	-	23.36
Provision written back	-	0.80	-	4.67
Loan Processing fees on loan given to SPVs	5.81	43.97	-	43.97
Total	**11.93**	**56.47**	**-**	**72.00**

2 Other expenses

Particulars	For the quarter ended			For the year ended
	30 June 2026	31 March 2026	30 June 2025	31 March 2026
	(Unaudited)	(Audited)	(Unaudited)	Audited
REIT management fees (refer note 4)	84.56	82.05	-	163.47
Advertisement expense	2.00	2.21	8.20	140.47
Rates and taxes	11.62	-	0.24	45.29
Legal and professional fees	7.99	14.05	-	37.86
Travelling and conveyance	-	-	-	7.59
Insurance	0.76	0.75	0.64	3.25
Valuation fees	-	0.50	-	2.00
Audit fees	1.51	2.02	0.03	9.30
Trustee fees	1.33	1.31	-	3.82
Miscellaneous Expenses	-	-	-	0.41
Total	**109.77**	**102.89**	**9.11**	**413.46**

(All amounts are in Indian Rupees million, unless otherwise stated)

3 Earnings per unit (EPU)

Basic EPU is calculated by dividing the profit / (loss) for the period / year attributable to unitholders of the Trust by the weighted average number of units outstanding during the period / year. Diluted EPU is calculated by dividing the profit / (loss) attributable to unit holders of the Trust by the weighted average number of units outstanding during the period / year plus the weighted average number of units that would be issued on conversion of all the dilutive potential units into unit capital.

Particulars	For the quarter ended			For the year ended
	30 June 2026	31 March 2026	30 June 2025	31 March 2026
	Unaudited	Audited	Unaudited	Audited
Profit / (Loss) for the period / year	4,763.31	5,541.94	(9.11)	23,906.30
Weighted average number of units	4,43,43,99,541	4,43,43,99,541	-	2,85,40,22,717
Earnings per unit (Not Annualised)				
- Basic and Diluted (in Rs.)	1.07	1.25	Refer note below	8.38

Note : The Trust had not issued any units till 30 June 2025. Therefore the disclosures in respect of Earnings per unit is not applicable for the period ended 30 June 2025.

4 Investment Management fee

REIT Management fee

Pursuant to the Investment Management Agreement dated 10 October 2024, Investment Manager is entitled to fees @ 1% of distributions, exclusive of applicable taxes. The fees has been determined for undertaking management of the Trust and its investments. The REIT Management fees (including GST) for the quarter ended 30 June 2026 amount to Rs. 84.56 millions (quarter ended 31 March 2026 : Rs. 82.05 millions). There are no changes during the period in the methodology for computation of fees paid to Manager.

5 Details of security and asset cover ratio against Non-Convertible Debentures (NCDs)

Particulars	Security Terms	Assets cover ratio	As at 30 June 2026 *	As at 31 March 2026 *
NCD- Series I	The NCD is secured against a) First ranking pari passu mortgage over the undivided 21.73% share of the Devbhumi Realtors Private Limited in the Land (i.e. 6.52 acres) with respect to Block E-2, situated at Survey No. 83/1 in Phase I of Cyberabad Knowledge City, Raidurg Panmaktha Village, Serilingampally Mandal, Ranga Reddy District. b) First ranking pari passu hypothecation over the escrow account into which all cashflows of the mortgaged property will be deposited and hypothecation over all such cashflows, both present and future; and c) Corporate guarantee from Devbhumi Realtors Private Limited, capped to the aggregate outstanding debt.	1.97 (As at 31 March 2026 : 1.97)	16,021.60	16,021.60
NCD- Series II	The NCD is secured against a) First ranking pari passu mortgage over the undivided 18.50% share of Devbhumi Realtors Private Limited in the land (i.e. 5.55 acres) with respect to Block D, situated at Survey No. 83/1 in Phase I of Cyberabad Knowledge City, Raidurg Panmaktha Village, Serilingampally Mandal, Ranga Reddy District. b) First ranking pari passu hypothecation over the escrow account into which all cashflows from mortgaged property will be deposited and hypothecation over all such cashflows, both present and future. c) Corporate guarantee from Devbhumi Realtors Private Limited, capped to the aggregrate outstanding debt.	1.73 (As at 31 March 2026 : 2.78)	10,045.01	10,045.01
NCD- Series III	The NCD is secured against a) First ranking pari passu mortgage over the undivided 18.50% share of Devbhumi Realtors Private Limited in the land (i.e. 5.55 acres) with respect to Block D, situated at Survey No. 83/1 in Phase I of Cyberabad Knowledge City, Raidurg Panmaktha Village, Serilingampally Mandal, Ranga Reddy District. b) First ranking pari passu hypothecation over the escrow account into which all cashflows from mortgaged property will be deposited and hypothecation over all such cashflows, both present and future. c) Corporate guarantee from Devbhumi Realtors Private Limited, capped to the aggregrate outstanding debt.	1.73 (As at 31 March 2026 : NA) (Refer Note iii)	6,004.84	-

*including premium received and excluding IND AS impact

Notes

(i) Asset Cover ratio is based on market value of the assets

(ii) The NCD is listed on the Bombay Stock Exchange

(iii) Series-III were issued by the Trust on 19 June 2026, accordingly the asset cover ratio as at 31 March 2026 has not been disclosed in the above table.

6 Disclosure required as per Paragraph 4.18.2 of SEBI master circular no. SEBI/HO/DDHS-PoD-2/P/CIR/2025/99 dated 11 July 2025 and Chapter XVII, Part III of SEBI master circular no. SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated 15 October 2025 r/w Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sl No	Ratios	For the quarter ended			For the year
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Audited	Unaudited	Audited
(a)	debt-equity ratio	0.11	0.09	Not applicable	0.09
(b)	debt service coverage ratio	6.85	8.93	Not applicable	19.66
(c)	interest service coverage ratio	6.85	8.93	Not applicable	19.66
(d)	outstanding redeemable preference shares	Not applicable	Not applicable	Not applicable	Not applicable
(e)	capital redemption reserve / debenture redemption reserve	Not applicable	Not applicable	Not applicable	Not applicable
(f)	net worth (Rs. in million)	4,49,648.17	4,52,020.77	(32.67)	4,52,020.77
(g)	net profit / (loss) after tax (Rs. in million)	4,763.31	5,541.94	(9.11)	23,906.30
(h)	earnings per unit (basic / diluted)	1.07	1.25	Not applicable	8.38
(i)	current ratio	1.10	16.29	0.88	16.29
(j)	long term debt to working capital	90.66	8.61	Not applicable	8.61
(k)	bad debts to account receivable ratio	Not applicable	Not applicable	Not applicable	Not applicable
(l)	current liability ratio	0.10	0.01	1.00	0.01
(m)	total debts to total assets	0.10	0.08	Not applicable	0.08
(n)	debtors' turnover	Not applicable	Not applicable	Not applicable	Not applicable
(o)	operating margin percent	Not applicable	Not applicable	Not applicable	Not applicable
(p)	net profit margin percent	83.72%	87.31%	Not applicable	93.35%
(q)	asset cover ratio	11.41	14.15	Not applicable	14.15
(r)	inventory turnover	Not applicable	Not applicable	Not applicable	Not applicable
(s)	net operating income (Rs. in million)	Not applicable	Not applicable	Not applicable	Not applicable
(t)	distribution per unit	1.70	1.62	Not applicable	4.74
(u)	asset cover for NCDs (at book value)	1.50	1.84	Not applicable	1.84

The following definitions have been considered for the purpose of computation of ratios and other information

(a) Debt equity ratio = Total borrowings[1] / Unitholders Equity[2]
(b) Debt service coverage ratio = Earnings before finance costs, depreciation, amortisation and tax / Finance cost (net of capitalisation and excluding interest on lease deposit and interest on lease liability) + Scheduled principal repayments made during the period to the extent not refinanced
(c) Interest service coverage ratio = Earnings before finance costs, depreciation, amortisation and tax / Finance cost (net of capitalisation and excluding interest on lease deposit and interest on lease liability)
(d) Net worth = Unitholder's Equity[2]
(e) Current ratio = Current assets / Current liabilities
(f) Long term debt to working capital ratio = Long term debt[3]/ working capital[4]
(g) Current liability ratio = Current liabilities / Total liabilities
(h) Total debt to total assets = Total debt[5] / Total assets
(i) Debtors' turnover = Revenue from operations / Average trade receivable
(j) Bad debts to account receivable ratio = Bad debts (including provision for doubtful debts) / Average trade receivable
(k) Operating margin = Net operating income (excluding Ind AS adjustments) / Revenue from operations
(l) Net profit margin = Profit after exceptional Items and tax / Total income
(m) Asset cover ratio = Fair value of Gross Assets / Total borrowings[1] (excluding processing fees)

Notes:

1 Total borrowings = Non-current borrowings + Current borrowings + Accrued interest
2 Unitholder's equity = Unit Capital + Other equity + Corpus
3 Long term debt = Non-current borrowings (excluding current maturities of non-current debt and lease liabilities)
4 Working capital = Current asset - Current liabilities
5 Total debt = Non current borrowings (including current maturities of long term borrowings and excluding processing fees) + Current borrowings and interest accrued

(All amounts are in Indian Rupees million, unless otherwise stated)

7 During the year ended 31 March 2026, the Trust has acquired 100% equity shares of 28 Asset SPVs and 4 Investment Entities for a consideration of Rs. 395,439.95 million in exchange of its 3,954.40 million units of Rs.100 each.

8 **Details of utilisation of IPO proceeds:**

On 18 August 2025, the units of the Trust were listed on Bombay Stock Exchange ('BSE') and National Stock Exchange ('NSE'). As part of IPO, the Trust had issued 480.00 million units for cash, at a price of Rs. 100.00 per unit aggregating to Rs. 48,000.00 million.

Objects of the issue as per the prospectus	Proposed utilisation	Actual utilisation upto 30 June 2026	Unutilised amount as at 30 June 2026
Partial or full repayment or prepayment of certain financial indebtedness of the Asset SPVs and the Investment Entities	46,400.00	46,400.00	-
Expense related to IPO	1,600.00	1,576.71	23.29
Total	**48,000.00**	**47,976.71**	**23.29**

9 **Details of utilisation of proceeds of Non Convertible Debentures ('NCDs') are as follows:**

Particulars	Series I	Series II	Series III
Objects of the issue as per the Debenture Trust Deed	Refer Note (i)	Refer Note (ii)	Refer Note (iii)
NCDs raised during the year ended 31 March 2026 (including premium received)	16,021.60	10,045.01	-
Actual utilisation during the year ended 31 March 2026	(16,021.60)	(10,045.01)	-
Unutilised amount as at 31 March 2026	-	-	-
NCDs raised during the quarter ended 30 June 2026 (including premium received)	-	-	6,004.84
Actual utilisation during the quarter ended 30 June 2026	-	-	(5,974.84)
Unutilised amount as at 30 June 2026	**-**	**-**	**30.00**

Notes

(i) (a) extending monies to one or more SPVs including by way of Shareholder Debt and / or equity infusions and / or subscribing to any other securities issued by any such SPV, utilised by SPV for repayment of its existing financial indebtedness, refurbishment expenses and / or working capital requirements, other general corporate purposes including, without limitation, payment of fees and expenses in connection with the Issue;

(b)acquisition of any assets and/or investments (including acquisition of or investment in any SPV (including any investment entity) by way of providing loans and/or subscribing to the shares and/or any other securities issued by that SPV (including any investment entity) and/or refinancing of any present or future indebtedness acquired, refurbishment expenses and/ or working capital requirements of assets acquired pursuant thereto; and

(c) other general corporate purposes including, without limitation, payment of fees and other expenses in connection with the Issue.

(ii) (a) extending monies to one or more SPVs (including any investment entity) including by way of shareholder debt and/or equity infusions and/or subscribing to any other securities issued by any such SPV (including any investment entity) where the proceeds of such moneys are utilised by the relevant SPV (including any investment entity) for the repayment of its existing financial indebtedness (in part or in full), refurbishment expenses and/ or working capital requirements of the relevant SPVs (including any investment entity); and

(b) other general corporate purposes including, without limitation, payment of fees and other expenses in connection with the Issue.

(iii) (a) extending monies to one or more Special Purpose Vehicles ("SPVs") (including any Investment Entity) including by way of Shareholder Debt and/or equity infusions and/or subscribing to any other securities issued by any such SPV (including any Investment Entity) where the proceeds of such moneys are utilized by the relevant SPV (including any Investment Entity) for the repayment of its existing financial indebtedness (in part or in full), refurbishment expenses, towards capital expenditure and/or working capital requirements of the relevant SPVs (including any Investment Entity); and

(b) other general corporate purposes including, without limitation, payment of fees and expenses in connection with the Issue.

10 **Details of utilisation of proceeds of Commercial Papers ('CPs') are as follows:**

Particulars	Amount
Objects of the issue as per the Key Information Document	Refer Note below
CPs raised during the quarter ended 30 June 2026	4,915.44
Actual utilisation during the quarter ended 30 June 2026	(4,915.44)
Unutilised amount as at 30 June 2026	-

Note:

(a) extending monies to one or more SPVs (including any investment entity) including by way of shareholder debt and/or equity infusions and/or subscribing to any other securities issued by any such SPV (including any investment entity) where the proceeds of such moneys are utilised by the relevant SPV (including any investment entity) for the repayment of its existing financial indebtedness (in part or in full), refurbishment expenses and/ or working capital requirements of the relevant SPVs (including any investment entity); and

(b) other general corporate purposes including, without limitation, payment of fees and other expenses in connection with the Issue.

11 The above standalone financial results of Knowledge Realty Trust have been prepared in accordance with requirements of SEBI (Real Estate Investment Trusts) Regulation, 2014, as amended from time to time including any guidelines and circulars issued thereunder read with SEBI Master Circular SEBI/HO/DDHS-PoD-2/P/CIR/2025/99 (as amended) for real estate investment trusts dated 11 July 2025 and other circulars issued thereunder, Indian Accounting Standards (Ind AS) 34 "Interim Financial reporting" as prescribed in Rule 2(1)(a) of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India, to the extent not inconsistent with the REIT Regulations.

12 Under the provisions of the REIT Regulations, the Trust is required to distribute to Unitholders not less than 90% of the net distributable cash flows of the Trust in each financial year. Accordingly, a portion of the Unit Capital contains a contractual obligation of the Trust to pay to its Unitholders. Hence, the Unit Capital is a compound financial instrument which contain both equity and liability components in accordance with Ind AS 32-Financial Instruments: Presentation. However, in accordance with REIT Regulations, the unit capital has been classified as equity. Consistent with Unit Capital being classified as equity, the distributions to Unitholders is presented in Other Equity and not as finance cost. In line with the above, the distribution payable to unit holders is recognised as liability when the same is approved by the Manager.

13 The standalone financial results of the Trust were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 28 July 2026.

14 The Trust has only one operating segment. Hence, disclosure under Ind AS 108, "Operating Segments" are not applicable.

15 There were no significant adjusting events that occurred subsequent to the reporting period.

16 The figures for the quarter ended 31 March 2026 are the derived figures between the audited figures in respect of the year ended 31 March 2026 and the published year-to-date figures upto period ended 31 December 2025, which were subject to limited review.

17 The Trust was incorporated on 10 October 2024 and has acquired SPVs during the quarter ended 30 September 2025, hence the figures for the quarter ended 30 June 2025 are not comparable and figures for the year ended 31 March 2026 do not represent the full period figures.

18 The figures of previous year / periods have been reclassified / regrouped for better presentation in the standalone financial results and to conform to the current period's classifications/disclosures. This does not have any impact on the profits / (loss) or basic and diluted earnings per unit of previous periods / year.

For and on behalf of the Board of Directors of
Knowledge Realty Office Management Services Private Limited
(as a Manager to Knowledge Realty Trust)

BIJAY KUMAR AGARWAL Digitally signed by BIJAY KUMAR AGARWAL Date: 2026.07.28 10:54:34 +05'30'

Bijay Kumar Agarwal
Chairman and Non-Executive Director
DIN: 00088987

Place: Bengaluru
Date: 28 July 2026

SHIRISH B GODBOLE Digitally signed by SHIRISH B GODBOLE Date: 2026.07.28 10:49:04 +05'30'

Shirish Godbole
Chief Executive Officer

Place: Mumbai
Date: 28 July 2026

NEERAJ TOSHNIWAL Digitally signed by NEERAJ TOSHNIWAL Date: 2026.07.28 10:47:19 +05'30'

Neeraj Toshniwal
Chief Financial Officer

Place: Mumbai
Date: 28 July 2026