

Statutory Section

1. MANAGER'S BRIEF REPORT OF ACTIVITIES OF BROOKFIELD INDIA REIT AND SUMMARY OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Brookfield India REIT was settled on July 17, 2020 at Mumbai, Maharashtra, India as a contributory, determinate and irrevocable trust under the provisions of the Indian Trusts Act, 1882 (as amended), pursuant to a trust deed dated July 17, 2020 and as amended on February 20, 2024 between the Manager, Sponsor and Trustee. Brookfield India REIT was registered with the Securities and Exchange Board of India on September 14, 2020 at Mumbai as a real estate investment trust, pursuant to the REIT Regulations, having registration number IN/REIT/20-21/0004. BSREP India Office Holdings V Pte. Limited is the sponsor of Brookfield India REIT, Brookprop Management Services Private Limited has been appointed as the manager to Brookfield India REIT and Axis Trustee Services Limited is the trustee to Brookfield India REIT.

For further details on the structure of Brookfield India REIT, please refer page no. 24 to 25 of this Report.

Brookfield India REIT owns:

- i. one hundred percent of the equity share capital of Candor Kolkata, Festus, SPPL Noida and SDPL Noida and one hundred percent of the CCDs of SDPL Noida
- ii. fifty percent of the equity share capital, CCDs and NCDs of Kairos and Candor Gurgaon One;
- iii. fifty percent of the equity share capital of Rostrum which holds one hundred percent of equity share capital in its subsidiaries viz. Oak, Aspen and Arnon
- iv. one hundred percent of the equity share capital of CIOP and MIOP which provides services including property management, facilities management and support services, exclusively to Candor Kolkata, SPPL Noida, SDPL Noida, Kairos and Candor Gurgaon One. Further, as the above services are being provided to entities owned by Brookfield India REIT, the disclosure as per regulation 18(5)(db) of REIT Regulations are not required.

Brookfield India REIT owns, operates and manages a combined 29.1 msf Portfolio of ten Grade A office parks* in five gateway office markets of India, Delhi,

Mumbai, Gurugram, Noida and Kolkata. In addition to the Grade A office parks, Brookfield India REIT also owns Pavillion Mall in Ludhiana through Rostrum.

With respect to the update on the properties, performance and other details, please refer to page no. 36 to 41 and page no. 46 to 111.

The property management, facilities management and support services for the assets owned by Candor Kolkata, SPPL Noida, SDPL Noida and Kairos are provided by CIOP, Candor Gurgaon One by MIOP, Festus by Brookprop Property Management Services Private Limited and Oak, Arnon and Aspen by Rostrum.

The NAV of Brookfield India REIT as at September 30, 2025 is ₹ 349 per Unit. For calculation of the NAV, please refer page no. 264 of consolidated financial statements of Brookfield India REIT.

With respect to trading price, kindly refer to page no. 217 of this Report.

The valuation report is attached as part of this Report, please refer page no. 320 to page no.373.

For the unaudited standalone and consolidated financial statements please refer to page no 226 and page no 319 of this Report.

* Assets held by Festus and Kairos in Downtown Powai are counted as single Grade A assets in Mumbai and Assets held by Oak and Aspen in Aerocity, New Delhi are counted as single Grade A assets.

2. BRIEF DETAILS OF ALL THE ASSETS OF BROOKFIELD INDIA REIT INCLUDING A BREAK-UP OF REAL ESTATE ASSETS AND OTHER ASSETS, LOCATION OF THE PROPERTIES, AREA OF THE PROPERTIES, CURRENT TENANTS (NOT LESS THAN TOP 10 TENANTS AS PER VALUE OF LEASE), LEASE MATURITY PROFILE, DETAILS OF UNDER-CONSTRUCTION PROPERTIES, IF ANY, ETC.

a. **Real estate assets** - please refer to page no 36 to 41 and 46 to 111 of this Report.

Other assets - Brookfield India REIT owns one hundred percent of the equity share capital of CIOP and MIOP which provides services including property management, facilities management and support services to Candor Kolkata, SPPL Noida, SDPL Noida, Kairos and Candor Gurgaon One, respectively. Also refer the Balance Sheet for other assets, other than those disclosed above.

- b. **Location of the properties** - please refer to page no. 36 to 41 of this Report.
- c. **Area of the properties** - please refer to page no. 36 to 41 of this Report.
- d. **Current tenants (top 10 tenants as per value of lease i.e. Gross Contracted Rentals)**

Name of the Asset	Name of the Occupier
Downtown Powai - Commercial / IT Park	A Leading International Bank* Hashedin Technologies Private Limited Nomura Structured Finance Services Private Limited General Mills India Private Limited TIAA Global Business Services India Private Limited Petrofac Engineering India Private Limited Intertrustiteos Corporate and Fund Services Private Limited Cowrks India Private Limited M&G Global Services Private Limited (earlier Prudential Process Management Services/10FA India) Brooksolutions Global Services Private Limited

Name of the Asset	Name of the Occupier
Downtown Powai - SEZ	Tata Consultancy Services Limited Larsen and Toubro Limited ERGO Technology & Services Private Limited GE Oil & Gas India Private Limited RXO Global Services India Private Limited Wipro Limited Aptia Group India Private Limited Hitachi Payment Services Private Limited Vodafone Idea Limited Bharti Airtel Limited

Name of the Asset	Name of the Occupier
Candor TechSpace G1	Capgemini Technology Services India Limited FIL India Business & Research Services Private Limited Cognizant Technology Solutions India Private Limited Wipro Limited Evalueserve SEZ (Gurgaon) Private Limited Midland Credit Management India Private Limited R1 RCM Global Private Limited Teleperformance Global Business Private Limited NTT Data Information Processing Services Private Limited (NTT Data IPS) Xceedance Consulting India Private Limited

Name of the Asset	Name of the Occupier
Candor TechSpace G2	Accenture Solutions Private Limited Natwest Digital Services India Private Limited Amdocs Development Centre India LLP TLG India Private Limited Carelon Global Solutions India LLP Saxo Group India Private Limited LifeWorks Wellbeing Solutions (India) LLP Mis Support Center Private Limited EUI Limited BT E-Serv (India) Private Limited

Name of the Asset	Name of the Occupier
Candor TechSpace N1	Barclays Global Service Centre Private Limited ION TRADING INDIA Private Limited LTIMINDTREE Limited Landis Gyr Limited Amazon Development centre (India) Private Limited Innovaccer Analytics Private Limited Pine Labs Limited Cowrks India Private Limited Xceedance Consulting India Private Limited Pentair Water India Private Limited

Name of the Asset	Name of the Occupier
Candor TechSpace N2	Samsung India Electronics Private Limited Xavient Software Solutions India Private Limited Qualcomm India Private Limited Cognizant Technology Solutions India Private Limited Sopra Steria India Limited Genpact India Private Limited Teleperformance Global Business Private Limited Accenture Solutions Private Limited Aristocrat Technologies India Private Limited R1 RCM Global Private Limited

(b) Valuation of assets (as per the full valuation reports) and NAV.

Project-wise break up of fair value

S. No	Asset Name	Value of Asset	
		September 30, 2025	March 31, 2025
1	Downtown Powai –Commercial / IT Park	81,225	78,270
2	Downtown Powai SEZ	29,782	29,168
3	Candor TechSpace G1	58,889	55,985
4	Candor TechSpace G2	45,556	44,637
5	Candor TechSpace N1	28,003	27,076
6	Candor TechSpace N2	47,854	45,226
7	Candor TechSpace K1	32,722	31,031
8	Worldmark 1	17,900	17,014
9	Worldmark 2&3	26,496	25,012
10	Airtel Center	13,766	12,701
11	Worldmark Gurgaon	10,503	10,345
12	Pavilion Mall	3,325	3,077
Total		3,96,020	3,79,542

(In ₹ M)

*Refer page no 320 of this report for Summary Valuation for details of valuation for the half year ended September 30, 2025

Consolidated Statement of Net assets at fair value#

Particulars	September 30, 2025		March 31, 2025	
	Book value	Fair value	Book value	Fair value
A. Total Assets	273,958.09	364,608.66	265,877.76	340,313.06
B. Total Liabilities*	(107,650.77)	(107,365.10)	(105,771.61)	(105,523.98)
C. Net assets (A-B)	166,307.32	257,243.56	160,106.15	234,789.08
D. Less: Non-controlling interest#	(19,983.56)	(33,829.60)**	(19,806.95)	(30,648.92)
E. Net Assets attributable to unit holders of Brookfield India REIT	146,323.76	223,413.96	140,299.20	204,140.16
F. Number of Units	640,010,513	640,010,513	607,752,448	607,752,448
G. NAV per Unit (E/F)	228.63	349.08	230.85	335.89

(In ₹ M)

*Since the cash outflows towards lease liabilities have been considered while calculating fair value of investment property (including investment property under development), hence carrying amount of lease liabilities as on 30 September 2025 and 31 March 2025 of Rs. 285.66 million and Rs. 247.63 million respectively, have not been considered in total liabilities. This is to comply with the Master Circular for Real Estate Investment Trust dated 11 July 2025.

**Since the property management companies namely CIOP and MIOP are wholly owned by REIT, while calculating non-controlling interest, fair value pertaining to property management fees which is included in fair value of investment properties and investment properties under development of Kairos and Candor Gurgaon One respectively, has been excluded as at 30 September 2025 and 31 March 2025.

#Fair value of Investment property and Investment property under development include impact of lease rent equalization, therefore carrying amount of lease rent equalization has been reduced from other assets to arrive at Assets as per note A above. Consequently, while calculating non-controlling interest as per note D above, carrying value of lease rent equalization as at 30 September 2025 amounting to ₹ 326.39 million (₹ 276.14 million as at 31 March 2025) pertaining to the relevant properties has also been adjusted.

Please refer page no. 264 to 266 of this report for calculation of NAV.

(c) Letting of assets, occupancy, lease maturity, key tenants, etc.

Letting (leasing) of Assets

Particulars	Downtown Powai - Commercial / IT Park	Downtown Powai SEZ	Candor TechSpace G1, Gurugram	Candor TechSpace G2, Noida	Candor TechSpace N1, Noida	Candor TechSpace N2, Noida	Candor TechSpace K1, Kolkata	Worldmark 1	Worldmark 2 & 3	Worldmark Gurgaon	Airtel Center	Pavilion Mall
New Leases during the half year (Ksf)	405.4	0.0	161.56	226.9	16.8	182.2	44.9	15.2	14.1	12.5	0.0	5.9
Area Re-leased during half the year (Ksf)	405.4	0.0	61.8	222.9	0.5	179.7	44.9	15.2	8.2	10.6	0.0	5.9
Re-leasing spread during the half year*	30.1%	0.0%	20.3%	8.7%	0.0%	31.0%	2.4%	4.0%	112.5%	6.4%	0.0%	0.0%

*Only provided for office areas

Occupancy

Particulars	Downtown Powai - Commercial / IT Park	Downtown Powai SEZ	Candor TechSpace G1, Gurugram	Candor TechSpace G2, Noida	Candor TechSpace N1, Noida	Candor TechSpace N2, Noida	Candor TechSpace K1, Kolkata	Worldmark 1	Worldmark 2 & 3	Worldmark Gurgaon	Airtel Center	Pavilion Mall	Consolidated REIT
Committed Occupancy (%) - AS on March 31, 2025	95%	96%	80%	73%	98%	84%	97%	92%	97%	100%	86%	88%	88%
Committed Occupancy (%) - AS on September 30, 2025	95%	96%	84%	78%	98%	88%	99%	91%	94%	100%	85%	90%	90%
Change in Committed Occupancy during half year (%)	0%	0%	4%	5%	0%	4%	2%	(1)%	(3)%	0%	(1)%	2%	2%

Lease Maturity

Particulars	Downtown Powai - Commercial/IT Park	Downtown Powai SEZ	Candor TechSpace Gurugram		Candor TechSpace N1, Noida		Candor TechSpace N2, Noida		Candor TechSpace K1, Kolkata		Worldmark 1		Worldmark 2 & 3		Worldmark Gurgaon		Airtel Center		Pavilion Mall		Consolidated at Brookfield India REIT Level	
			G1, Gurugram	G2, Gurugram	N1, Noida	N2, Noida	K1, Kolkata	1	2 & 3	Gurgaon	Center	Mall	1	2 & 3	Gurgaon	Center	Mall	1	2 & 3	Gurgaon	Center	Mall
Lease Maturity Profile- Area Expiring (M sf) - March 31, 2025																						
Year	FY26	0.4	0.0	0.1	0.1	0.4	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	1.5
	FY27	0.5	0.0	0.2	0.0	0.1	0.5	0.5	0.0	0.2	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6
	FY28	0.4	0.3	0.2	0.0	0.0	0.5	0.5	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	2.4
	FY29	0.3	0.2	0.0	0.0	0.1	0.1	0.0	0.2	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9
Lease Maturity Profile- Area Expiring (M sf) - September 30, 2025																						
Year	FY26	0.0	0.1	0.1	0.4	0.1	0.4	0.2	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	1.5
	FY27	0.5	0.0	0.2	0.0	0.0	0.1	0.5	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6
	FY28	0.4	0.2	0.2	0.0	0.0	0.1	0.5	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	2.4
	FY29	0.3	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Lease Maturity Profile- Area Expiring (M sf) - Changes during the half year																						
Year	FY26	(0.4)	0.1	0.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	FY27	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	FY28	0.0	(0.1)	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	FY29	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)

Key Tenants

Particulars	Downtown Powai - Commercial/IT Park	Downtown Powai SEZ	Candor TechSpace Gurugram		Candor TechSpace G1, Gurugram		Candor TechSpace G2, Gurugram		Candor TechSpace N1, Noida		Candor TechSpace N2, Noida		Candor TechSpace K1, Kolkata		Worldmark 1		Worldmark 2 & 3		Worldmark Gurgaon		Airtel Center		Pavilion Mall	
			G1, Gurugram	G2, Gurugram	N1, Noida	N2, Noida	K1, Kolkata	1	2 & 3	Gurgaon	Center	Mall	1	2 & 3	Gurgaon	Center	Mall	1	2 & 3	Gurgaon	Center	Mall	1	2 & 3
New Tenants added during the half year	6.00	0.00	0.00	3.00	4.00	1.00	4.00	1.00	1.00	4.00	1.00	1.00	1.00	1.00	3.00	1.00	3.00	1.00	1.00	0.00	0.00	0.00	0.00	
Leasing to Existing Tenants during the half year	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	

(d) Borrowings / repayment of borrowings (standalone and consolidated). Debt Outstanding as on September 30, 2025 (excluding compulsorily convertible debentures)

(In ₹ M)

Name of the Entity	Facility Type	Principal outstanding as on April 01, 2025	Borrowing during FY 25 (Apr'25 to Sep'25)	Repayment during FY25 (Apr'25 to Sep'25)	Principal outstanding as on September 30, 2025
Kairos	RTL	13,833	1,202	1,071	13,965
	RTL	11,704	1,030	918	11,816
	NCD	-	2,000	-	2,000
Festus	NCD	5,470	-	2,951	2,519
	Loan	13,263	60	524	12,799
Candor Gurgaon One	RTL	10,000	-	954	9,046
	RTL	8,690	110	839	7,961
	RTL	-	2,000	200	1,800
	NCD	9,562	-	2,129	7,433
SPPL Noida	NCD	-	2,000	-	2,000
	LRD	3,743	-	-	3,743
SDPL Noida	Loan	1,714	40	416	1,338
	Loan	18,329	90	735	17,684
Candor Kolkata	LRD	12,500	-	-	12,500
	LOC	1,450	-	-	1,450
	LRD	10,000	-	-	10,000
	CF	872	195	-	1,067
Oak*	Loan	11,618	100	900	10,818
	LRD	5,206	285	5	5,487
Aspen*	Loan	1,430	331	831	929
	LRD	6,185	140	5	6,320
Arnon*	Loan	681	160	556	285
	LRD	5,921	10	5	5,925
Rostrum*	Loan	862	-	51	811
	LRD	15,343	160	14	15,488
MIOP	Loan	500	-	65	435
Brookfield India REIT	LRD	5,218	290	-	5,508
	FTL	1,500	5,980	5,980	1,500
Total		175,594	16,183	19,150	172,626

- LRD: Lease Rental Discounting
- LOC: Line of Credit
- CF: Construction Finance
- RTL: Rupee Term Loan
- Loan: Loan from Brookfield India REIT/ Holdco
- OD: Overdraft
- FTL: Flexi Term Loan
- NCD: Non-Convertible Debenture from Brookfield India REIT and Non-controlling interest

*Brookfield India REIT owns 50% stake in Rostrum and its subsidiaries, however, the outstanding borrowings of Rostrum, Aspen, Arnon and Oak, as disclosed above, are on 100% basis.

(e) Sponsor, Manager, Trustee, Valuer, Directors of the Trustee/Manager/Sponsor, etc.

There is no change in the Sponsor, Manager, Trustee and Valuer during the half year. Further, there has been change in the directors of the Manager of Brookfield India REIT during the half year ended.

The details of change in the directors of the Trustee and Manager is as follows:

Change in directors of the Trustee:

Sr. No.	Name of the Director	Nature of change
1	Mr. Bipin Saraf	Appointment

Change in directors of the Manager:

Sr. No.	Name of the Director	Nature of change
1	Mr. Rachit Kothari	Appointed as Non-Executive Director
2	Mr. Keki Minoo Mistry	Appointed as Independent Director

(f) Clauses in trust deed, investment management agreement or any other agreement entered into pertaining to activities of Brookfield India REIT.

No change during the half year.

(g) Any other material changes during the year

There is no material change during the year half year ended September 30, 2025.

5. UPDATE ON DEVELOPMENT OF UNDER-CONSTRUCTION PROPERTIES, IF ANY.

Candor Tech Space K1, owned by Candor Kolkata One Hi-Tech Structures Private Limited, is located in a fastgrowing IT/ITeS hub of Kolkata in New Town. The office park has sufficient space to accommodate future expansion of offices on account of the property having a total area of 48.4 acres. The construction of a mixed use development on 0.6M sq of 3 acre plot in Candor Tech Space K1 is ongoing. The development comprises commercial office and retail space. Construction work is going on in full swing and so far the progress achieved is 43% as on September 30, 2025. The projected timeline for completion of construction is September 2026.

6. DETAILS OF OUTSTANDING BORROWINGS AND DEFERRED PAYMENTS OF BROOKFIELD INDIA REIT INCLUDING ANY CREDIT RATINGS, DEBT MATURITY PROFILE, GEARING RATIOS OF BROOKFIELD INDIA REIT ON A CONSOLIDATED AND STANDALONE BASIS AS AT THE END OF THE HALF YEAR. (In ₹ M)

Debt Outstanding as on September 30, 2025 (excluding compulsorily convertible debentures)	Facility Type	Interest Rate	Sanction	Drawn	Outstanding Principal	Rating	Maturity Date	Principal Repayment													
								FY 26	FY 27	FY 28	FY 29	Beyond FY 29									
Asset SPV																					
Kairos	RTL	7.50%	17,500	16,931	13,965	CRISIL AAA/Stable	30-Jun-2035	0	1	552	1,146	1,146	12,266								
	RTL/OD	7.50%	15,000	14,338	11,816		30-Jun-2035	-	-	692	1,135	9,989									
	NCD	10.50%	2,000	2,000	2,000		31-Jul-2035	-	-	-	-	2,000									
	NCD	12.50%	7,120	7,120	2,519	NA	27-Aug-2033	-	-	-	-	-	2,519								
Candor Kolkata	LRD	7.20%	12,500	12,500	12,500	CRISIL AAA/Stable	15-Feb-2033	18	233	311	1,293	10,646									
	LOC	8.55%	1,450	1,450	1,450		15-Feb-2033	-	-	-	-	1,450									
	LRD	7.20%	10,000	10,000	10,000		31-Jan-2034	-	377	2,278	1,588	5,757									
	CF	9.35%	2,770	1,067	1,067		28-Apr-2028	-	-	-	1,067	-									
	LOAN	12.50%	26,081	26,081	7,810	NA	See Note Below	417	730	-	-	6,663									
Festus	LOAN	10.50%	3,275	3,275	3,009	NA	See Note Below	-	-	640	680	924	3,009								
	LOAN	12.50%	8,124	8,124	2,685	NA	See Note Below	-	-	-	-	4,41									
	LOAN	10.50%	10,380	10,380	10,113	NA	See Note Below	-	-	-	-	10,113									
Candor Gurgaon One	RTL	7.50%	10,000	10,000	9,046	CRISIL AAA/Stable	30-Jun-2035	-	-	126	762	8,158									
	RTL/OD	7.50%	9,500	8,800	7,961		31-Jul-2035	-	-	131	678	7,152									
	RTL	7.95%	2,100	2,000	1,800		31-Jul-2035	-	-	18	179	1,603									
	NCD	10.50%	2,000	2,000	2,000	NA	31-07-2035	-	-	-	-	2,000									
	NCD	12.50%	10,620	10,620	7,433	NA	17-08-2033	-	-	-	-	7,433									
SPPL Noida	LRD	8.15%	3,750	3,743	3,743	CRISIL AAA/Stable	15-Aug-2039	-	-	66	134	3,543									
	LOAN	8.37%	2,095	2,095	1,338	NA	See Note Below	497	801	-	-	40									
	LOAN	12.50%	4,563	4,563	0	NA	See Note Below	-	-	-	-	-									
SDPL Noida	LOAN	12.50%	7,815	7,815	5,410	NA	See Note Below	-	-	1,384	1,640	2,386									
	LOAN	10.50%	12,295	12,295	12,274	NA	See Note Below	-	-	-	-	12,274									
Oak*	LRD	7.50%	5,800	5,495	5,487	ICRA AAA Stable	30-Sep-2039	5	85	160	160	5,077									
	LOAN	10.00%	6,000	1,478	929		See Note Below	364	565	-	-	-									
Aspen*	LRD	7.50%	6,650	6,330	6,320	ICRA AAA Stable	30-Sep-2039	5	98	184	184	5,848									
	LOAN	10.00%	6,000	1,060	285		See Note Below	125	160	-	-	-									
Arnon*	LRD	7.50%	6,300	5,935	5,925	ICRA AAA Stable	30-Sep-2039	6	92	173	173	5,481									
	LOAN	10.00%	6,000	0	811		See Note Below	25	328	383	75	-									
Rostrum*	LRD	7.50%	15,750	15,513	15,488	ICRA AAA Stable	30-Sep-2039	15	241	452	452	14,328									
MIOP	LOAN	10.50%	500	500	435	NA	See Note Below	37	64	79	89	166									
Brookfield India REIT	LRD	8.15%	5,750	5,508	5,508	NA	15-Aug-2039	-	-	101	206	5,201									
	FTL	8.15%	1,500	1,500	1,500		15-Aug-2039	-	-	44	80	1,376									
Total			236,625	215,953	172,626			1,514	4,416	7,812	11,965	146,920									

- LRD: Lease Rental Discounting
 - CF: Construction Finance
 - FTL: Flexi Term Loan
 - Loan: Loan from Brookfield India REIT/ Holdco
 - LOC: Line of Credit
 - RTL: Rupee Term Loan
 - OD: Overdraft

*Brookfield India REIT owns 50% stake in Rostrum and its subsidiaries, however, the outstanding borrowings of Rostrum, Aspen, Arnon and Oak, as disclosed above, are on 100% basis.

Note: Maturity Date: The maturity date is the day falling 15 years from the first disbursement date or such other date as may be mutually agreed between Brookfield India REIT and the Asset SPV and MIOP. The loan may be repaid by the Asset SPV and MIOP at the option of the Asset SPV and MIOP, at any time prior to the maturity date, hence principal repayment may vary accordingly.

For the maturity date of NCDs, please refer the terms of NCDs given in serial no 7 below.

Gearing Ratios

The gearing ratio on consolidated basis is 0.55* and standalone is 0.04.

*excluding North Commercial Portfolio, as the same is not consolidated.

7. DEBT MATURITY PROFILE OVER EACH OF THE NEXT 5 YEARS AND DEBT COVENANTS, IF ANY.

Debt maturity profile covered in above point.

DEBT COVENANTS

LTVR shall not be greater than the following in the facilities borrowed by the Asset SPVs and HoldCo other than from Brookfield India REIT:

S. No	Asset SPV	LTVR
1	Kairos	50%
2	Candor Gurgaon One	50%
3	SPPL Noida	60%
4	Candor Kolkata	50%
5	Oak	66.67%
6	Arnon	
7	Aspen	
8	Rostrum	
9	Brookfield India REIT	49%

Name of the Assets SPV	Nature of loan	Lender	Security	Terms of repayment
Candor Kolkata	Lease Rental Discounting-I and Line of Credit Interest @ REPO/ 1 month MCLR (+) spread (Term: 12 Year) Lease Rental Discounting-II Interest @ REPO (+) spread (Term: 12 Year) Construction Finance Interest @ 1 month MCLR (+) spread (Term: 5 Year (CF) Post CF Period: 15 Year)	HDFC Bank Ltd.	The term loan is secured by way of charge on hypothecation of receivables, movable assets, insurance policies, lease agreement, bank accounts, mortgage on immovable properties including land and pledge/ NDU of 51% of share capital of the Company on fully diluted basis	Principal repayment (Lease Rental Discounting facility-I and Line of Credit): Upon completion of 60 months from the first drawdown date, the facility shall be repaid in 84 monthly instalments (overall tenure - 144 months) comprising of Principal repayment and interest payment at applicable interest rate. Principal repayment (Lease Rental Discounting facility-II): Upon completion of 60 months from the first drawdown date, the facility shall be repaid in 78 monthly instalments (overall tenure - 144 months) comprising of Principal repayment and interest payment at applicable interest rate. Principal repayment (Construction Finance): Upon completion of 60 months or earlier upon completion of the CF Period, from the first Drawdown Date, the Facility shall be repaid in 180 Monthly Installments comprising of principal Repayment and interest payment at the Applicable Rate of Interest. Interest payment: At the applicable rate of interest on the outstanding Principal of facility will be paid monthly on each interest payment date of the facility from the date of first disbursement till commencement of monthly instalments.

Name of the Assets SPV	Nature of loan	Lender	Security	Terms of repayment
SPPL Noida	Lease Rental Discounting@ 3M SBI MCLR(-) spread (Term: 15 Year)		The term loan is secured by way of charge on hypothecation of receivables, movable assets, insurance proceeds, lease agreement, bank accounts, mortgage on immovable properties including land of Shantiniketan Properties Private Limited.	Principal repayment (Lease Rental Discounting facility): Upon completion of 36 months from the first drawdown date, the facility shall be repaid in 144 monthly instalments (overall tenure - 180 months) comprising of Principal repayment and interest payment at applicable interest rate. Interest payment: At the applicable rate of interest on the outstanding Principal of facility will be paid monthly on each interest payment date of the facility from the date of first disbursement till commencement of monthly instalments.
Brookfield India Real Estate Trust	Lease Rental Discounting@ 3M SBI MCLR(-) spread (Term: 15 Year) Flexi Term Loan @ 3M SBI MCLR (-) spread (Term: 15 Year)	Bajaj Housing Finance Limited		
Candor Gurgaon One	Rupee Term Loan-1 Interest @ REPO (+) spread (Term: 12 Year) Rupee Term Loan-2 Interest @ REPO (+) spread (Term: 10 Year)	ICICI Bank Ltd and Axis Bank Ltd	The term loan is secured by hypothecation of movable assets, mortgage on immovable properties, charge on bank accounts and charge on the income support agreement.	Principal repayment (Rupee Term Loan-1): Facility shall be repaid in 120 monthly instalments. Principal repayment (Rupee Term Loan-2): Facility shall be repaid in 120 monthly instalments. Interest repayment: At the applicable Interest rate for each interest period on the outstanding Principal of facility will be paid monthly on each interest payment date of facility from the date of first disbursement.
Kairos	Rupee Term Loan-Interest @ Repo (+) spread (Term: 12 Year)	ICICI Bank Ltd and Axis Bank Ltd	The term loan is secured by mortgage/charge on immovable assets (including buildings), bank accounts, insurance policies, receivables, underlying land for which rights owned by the Company.	Principal repayment (Rupee Term Loan): Upon completion of 24 months from the first drawdown date, the facility shall be repaid in 120 monthly instalments (overall tenure-144 months) comprising of Principal repayment and interest payment at applicable interest rate. Interest repayment: At the applicable rate of interest on the outstanding Principal of facility will be paid monthly on each interest payment date of the facility from the date of first disbursement till commencement of monthly instalments.
Oak	Lease rental discounting facility @ 3 month repo rate + Spread 2% (Term: 15 Year)	HDFC Bank Ltd.	First ranking mortgage over the Land, First ranking charge over all Receivables and moveable property. First ranking exclusive charge over the DSRA. First ranking charge over the relevant DIAL Project Documents.	The principal amount of the Facilities shall become due and shall be repaid by the Borrowers in 180 (one hundred and eighty) structured monthly installments, The first Repayment Date shall be 31 October 2024. Door to door tenor of 180 structure monthly instalments summarised as follows: Year 1 & 2 - 0.25% of the Facility. Year 3 -5 - 8.75% of the Facility. Year 6-15 - 91% of the Facility.
Aspen				
Arnon				
Rostrum				

Terms of NCDs

Name of the Assets SPV	Nature of loan	Security holder	Security	Terms of repayment
Candor Gurgaon One	Non-Convertible Debentures Series A	Brookfield India REIT and Reco Iris Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 12.5% (twelve point five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the Subscription Debentures and the Company in writing as per the applicable Law. Term: 10 (ten) years from the date of issuance Interest Pay-out Frequency: Quarterly Redemption: The Brookfield India REIT Debentures or Reco GIR Debentures (as the case may be) shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the tenure. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Subscription Debentures shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.
Candor Gurgaon One	Non-Convertible Debentures Series B	Brookfield India REIT and Reco IRIS Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 12.5% (twelve point five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the non-convertible debentures and the Company in writing as per the applicable Law. Term: 10 (ten) years from the date of issuance. Interest Pay-out Frequency: Quarterly. Early Redemption: The Series B NCDs shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the term. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Series B NCDs shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.
Candor Gurgaon One	Non-Convertible Debentures Series C	Reco Rock Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 12.5% (twelve point five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the non-convertible debentures and the Company in writing as per the applicable Law. Term: 10 (ten) years from the date of issuance. Interest Pay-out Frequency: Quarterly. Early Redemption: The Series C NCDs shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the term. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Series C NCDs shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.

Name of the Assets SPV	Nature of loan	Security holder	Security	Terms of repayment
Candor Gurgaon One	Non-Convertible Debentures Series D	Brookfield India REIT	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 12.5% (twelve point five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the non-convertible debentures and the Company in writing as per the applicable Law. Term: 10 years from the date of issuance. Interest Pay-out Frequency: Quarterly. Early Redemption: The Series D NCDs shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the term. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Series D NCDs shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.
Candor Gurgaon One	Non-Convertible Debentures Series E	Brookfield India REIT and Reco Rock Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 10.5% (ten point five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the non-convertible debentures and the Company in writing as per the applicable Law. Term: 10 years from the date of Tranche 1 Completion. Interest Pay-out Frequency: Quarterly. Early Redemption: The Series E NCDs shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the term. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Series E NCDs shall be subject to applicable withholding taxes or de-duction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.
Kairos	Non-Convertible Debentures Series A	Brookfield India REIT and Reco Iris Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 12.5% (twelve point five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the Subscription Debentures and the Company in writing as per the applicable Law. Term: 10 (ten) years from the date of issuance. Interest Pay-out Frequency: Quarterly. Redemption: The Brookfield India REIT Debentures or Reco GIR Debentures (as the case may be) shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the tenure. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Subscription Debentures shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.

Name of the Assets SPV	Nature of loan	Security holder	Security	Terms of repayment
Kairos	Non-Convertible Debentures Series B	Brookfield India REIT and Reco Iris Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 12.5% (Twelve point Five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the non-convertible debentures and the Company in writing as per the applicable Law. Term: 10 years from the date of issuance. Interest Pay-out Frequency: Quarterly. Early Redemption: The Series B NCDs shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time prior to the completion of the term. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Series B NCDs shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.
Kairos	Non-Convertible Debentures Series C	Brookfield India REIT and Reco Iris Private Limited	Unlisted and unsecured; non-marketable	<ol style="list-style-type: none"> Interest Rate: 10.5% (Ten point Five percent) per annum (compounded quarterly), or such other rate of interest as may be agreed between the holders of the non-convertible debentures and the Company in writing as per the applicable Law Term: 10 years from the date of Tranche 1 completion. Interest Pay-out Frequency: Quarterly. Early Redemption: The Series C NCDs shall be redeemed by the Company at par together with interest accrued and due at the option of the Company, at any time pri-or to the completion of the term. Nature: Unlisted and unsecured; non-marketable. Tax: All payments by or on behalf of the Company in relation to interest on the Series C NCDs shall be subject to applicable withholding taxes or deduction for any taxes, duties, assessment or governmental charges of whatever nature imposed, levied, collected, withheld or assessed by or within India or any authority therein or thereof having power to tax.

8. THE TOTAL OPERATING EXPENSES OF BROOKFIELD INDIA REIT, INCLUDING ALL FEES AND CHARGES PAID TO THE MANAGER AND ANY OTHER PARTIES, IF ANY DURING THE HALF YEAR.

Refer page no 229 and 259 and the related notes of this Report. Refer page no. 249 to 254 note no. 29 and page no. 309 to 317 note no. 42 of this Report.

9. PAST PERFORMANCE OF BROOKFIELD INDIA REIT WITH RESPECT TO UNIT PRICE, DISTRIBUTIONS AND YIELD FOR THE LAST 5 YEARS, AS APPLICABLE AND UNIT PRICE QUOTED ON THE DESIGNATED STOCK EXCHANGES AT THE BEGINNING AND END OF THE HALF YEAR, THE HIGHEST AND LOWEST UNIT PRICE AND THE AVERAGE DAILY VOLUME TRADED DURING THE HALF YEAR

Particulars	September 30, 2025		March 31, 2025		March 31, 2024		March 31, 2023		March 31, 2022	
Units Outstanding	640,010,513		607,752,448		439,085,222		335,087,073		335,087,073	
Unit Price Performance for the year (₹)	BSE	NSE	BSE	NSE	BSE	NSE	BSE	NSE	BSE	NSE
Opening Price: April 1 (₹)	289.08	288	256.8	254.8	279.29	281.35	316.00	315.9	222.41	222.10
Closing Price: (₹)	343.23	343.06	289.08	289.63	254.57	254.70	279.29	279.83	312.60	313.14
52 Week High (₹)	349.99	349.8	322.28	324.4	283.8	282.00	344.70	345.00	319.53	319.35
52 Week Low (₹)	255	248.2	247.65	248.20	231.3	232.10	250.25	251.00	222.41	215.00
Market Capitalisation (₹ in crore)	21,967.08	21,956.20	17,568.90	17,602.33	11,177.79	11,183.50	9,358.64	9,376.74	10,474.82	10,492.91
Average Daily Volume- Traded During Year (Nos.)										
No of Units (Nos.)	15,961.53	10,953.04	142,350.90	367,765.03	18,668.88	277,521.18	32,611.79	97,699.09	22,709.39	240,375.25
Amount (₹)	4,810,303.87	75,330,082.06	40,231,635.21	105,734,795.7	4,694,385.87	69,155,729.02	10,355,606.15	29,765,781.08	6,106,969.44	65,687,520.81
Distribution per unit	₹ 10.5		₹ 19.25		₹ 17.75		₹ 20.20		₹ 22.10*	
Yield as on closing price of NSE and Yield as per IPO Price of ₹ 275	6.12% 7.63%		6.64% 7.00%		6.96% 6.45%		7.22% 7.34%		7.05% 8.04%	

*Brookfield India REIT was listed on February 16, 2021. The distribution per unit for the year ended March 31, 2022 includes the distribution paid from February 08, 2021 to March 31, 2021.

NOTE: The distributions were declared and paid out on a quarterly basis in each financial year within the timelines prescribed under REIT Regulations.

10. DETAILS OF ALL RELATED PARTY TRANSACTIONS DURING HALF THE YEAR

(a) Value of which exceeds five per cent of value of Brookfield India REIT assets.

The five percent of the value of Brookfield India REIT assets was ₹ 19,801M.

Refer to page no. 249 to 254 of this report which contains details of all related party transactions entered into by Brookfield India REIT including monies lent by Brookfield India REIT to Asset SPVs and MIOP (Standalone).

Refer to page no. 309 to 317 of this report which contains details of all related party transactions entered into by Brookfield India REIT and the Asset SPVs and MIOP during the half year ended September 30, 2025 (excluding transactions which are eliminated on consolidation).

(b) Details regarding the monies lent by Brookfield India REIT to the holding company or the special purpose vehicle in which it has investment in.

Refer to page no. 249 to 254 of this report which contains details of all related party transactions entered into by Brookfield India REIT including monies lent by Brookfield India REIT to Asset SPVs and MIOP (Standalone).

Refer to page no. 309 to 317 of this report which contains details of all related party transactions entered into by Brookfield India REIT and the Asset SPVs and MIOP during the half year ended September 30, 2025 (excluding transactions which are eliminated on consolidation and which are not consolidated).

Refer clause no. 6 on page no. 211 of this Report.

* Further, for the related party transaction of Rostrum, Arnon, Aspen and Oak, refer disclosure as Appendix III to stock exchange on November 04, 2025 with respect to Outcome of Board Meeting.

11. DETAILS OF FUND RAISING DURING THE HALF YEAR, IF ANY.

Brookfield India REIT had allotted 3,22,58,065 units to various third-party investors at a price of ₹ 310 per unit (Rupees Three Hundred and Ten only), on a preferential basis on September 02, 2025.

12. BRIEF DETAILS OF MATERIAL AND PRICE SENSITIVE INFORMATION

The details of material and price sensitive information as disclosed to the stock exchanges during the half year ended September 30, 2025 are as follows:

S. No	Date of Intimation	Details of Information
1	April 22, 2025	Intimation under the Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 with respect to response filed by manager for settlement application
2	April 30, 2025	Disclosure of Credit Rating of Brookfield India Real Estate Trust in terms of Regulation 23(5)(d) of SEBI (Real Estate Investment Trusts) Regulations, 2014
3	May 05, 2025	Outcome of meeting of Board of Directors of Brookprop Management Services Private Limited, the Manager to Brookfield India Real Estate Trust, held on May 05, 2025 - Investor presentation, Press release and Summary Valuation Reports
4	May 05, 2025	Outcome of meeting of Board of Directors of Brookprop Management Services Private Limited, the Manager to Brookfield India Real Estate Trust, held on May 05, 2025 - Financial Results
5	May 06, 2025	Valuation Report(s) of Brookfield India Real Estate Trust
6	May 07, 2025	Annual Financials Information/Statements of Brookfield India Real Estate Trust for the period ended March 31, 2025
7	May 08, 2025	Resignation of Key Personnel
8	June 20, 2025	Disclosure to stock exchange pursuant to Chapter 12 of the SEBI Master Circular 'for Real Estate Investment Trusts (REITs)' bearing no. SEBI/HO/DDHS PoD-2/P/CIR/2024/43 dated May 15, 2024 ("REIT Master Circular") and regulation 7(2) read with regulation 6(2) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended ("PIT Regulations")
9	June 20, 2025	Disclosure under Regulation 7(2) read with Regulation 6(2) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended ("PIT Regulations"), pursuant to inter-se transfer of units of Brookfield India Real Estate Trust ("Brookfield India REIT"), amongst the sponsor and sponsor group.
10	June 20, 2025	Disclosure to stock exchange pursuant to Chapter 12 of the SEBI Master Circular 'for Real Estate Investment Trusts (REITs)' bearing no. SEBI/HO/DDHS PoD-2/P/CIR/2024/43 dated May 15, 2024 ("REIT Master Circular") and regulation 7(2) read with regulation 6(2) of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended ("PIT Regulations") with respect to the release of encumbrance
11	June 23, 2025	Outcome of meeting of Board of Directors of Brookprop Management Services Private Limited, the Manager to Brookfield India Real Estate Trust, held on June 23, 2025 - Appointment of Director
12	August 01, 2025	Outcome of meeting of Board of Directors held on Friday, August 01, 2025 - Press release, investor presentation and other matters
13	August 01, 2025	Outcome of meeting of Board of Directors of Brookprop Management Services Private Limited, the Manager to Brookfield India Real Estate Trust, held on August 01, 2025 - Financial Results
14	August 04, 2025	Intimation of newspaper advertisement for financial results for the quarter ended June 30, 2025
15	August 04, 2025	Intimation of Extra-ordinary Meeting of Brookfield India Real Estate Trust
16	August 19, 2025	Corrigendum to the notice of extraordinary meeting dated August 1, 2025, for conducting the Extraordinary Meeting of the unitholders of Brookfield India Real Estate Trust scheduled to be held on Tuesday, August 26, 2025
17	August 27, 2025	Intimation of voting results of the Extraordinary Meeting of the unitholders of Brookfield India Real Estate Trust held on Tuesday, August 26, 2025
18	September 02, 2025	Intimation of allotment of units to various third-party investors through the preferential issue of units of the Brookfield India Real Estate Trust ("Brookfield India REIT"), pursuant to Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014, as amended ("SEBI REIT Regulations")
19	September 02, 2025	Intimation under Regulation 23 of Securities and Exchange Board of India (Real Estate Investment Trusts) Regulations, 2014 with respect to settlement order

The other disclosures to the stock exchanges during the half year ended September 30, 2025, which are not material and price sensitive are as follows:

S. No	Date of Intimation	Details of Information
1	April 03, 2025	Update on institutional investor meeting(s)
2	April 17, 2025	Quarterly certificate for the quarter ended March 31, 2025, for Commercial Papers
3	April 17, 2025	Disclosure of investor grievance report for Q4 FY2024-25
4	April 17, 2025	Disclosure of unitholding pattern for the quarter ended March 31, 2025
5	April 17, 2025	Submission of Compliance Report on Corporate Governance for the quarter and year ended March 31, 2025
6	April 29, 2025	Intimation of meeting of Board of Directors scheduled to be held on May 5, 2025
7	May 02, 2025	Intimation of Earnings Conference Call for update on Q4 FY 2025 Financial Results (s)
8	May 05, 2025	Statement of utilization of issue proceed of Commercial Papers
9	May 05, 2025	Quarterly statement of deviation(s) or variation(s) in use of proceeds of Institutional Placement
10	May 05, 2025	Quarterly statement of deviation(s) or variation(s) in use of proceeds of Institutional Placement
11	May 06, 2025	Earnings Conference Call on Q4 FY 2025 Financial Results
12	May 07, 2025	Intimation of newspaper advertisement for financial results for the quarter and year ended March 31, 2025
13	May 09, 2025	Submission of Environment, Social and Governance Report and Business Responsibility and Sustainability Report for the year ended March 31, 2024
14	May 28, 2025	Submission of Annual Secretarial Compliance Report for the year ended March 31, 2025
15	June 04, 2025	Update on institutional investor meeting(s)
16	June 18, 2025	Update on institutional investor meeting(s)
17	June 18, 2025	Submission of Part C of Compliance Report on Corporate Governance for the period ended March 31, 2025
18	June 19, 2025	Update on institutional investor meeting(s)
19	June 20, 2025	Intimation of change in shareholding of Sponsor of Brookfield India Real Estate Trust, pursuant to internal restructuring
20	June 20, 2025	Update on institutional investor meeting(s)
21	June 23, 2025	Update on institutional investor meeting(s)
22	June 27, 2025	Submission of the 5 th annual report of Brookfield India Real Estate Trust along with the notice of 5 th annual meeting of unitholders of Brookfield India Real Estate Trust for the financial year ended March 31, 2025
23	June 30, 2025	Intimation of closure of trading window
24	July 04, 2025	Update on institutional investor meeting(s)
25	July 11, 2025	Update on institutional investor meeting(s)
26	July 15, 2025	Update on institutional investor meeting(s)
27	July 18, 2025	Disclosure of investor grievance report for Q1 FY2025-26
28	July 18, 2025	Disclosure of unitholding pattern for the quarter ended June 30, 2025
29	July 18, 2025	Update on institutional investor meeting(s)
30	July 21, 2025	Submission of Compliance Report on Corporate Governance for the quarter ended June 30, 2025
31	July 25, 2025	Summary of proceedings of the fifth Annual Meeting of unitholders of Brookfield India Real Estate Trust held on July 25, 2025
32	July 28, 2025	Intimation of voting results of the Annual Meeting of the unitholders of Brookfield India Real Estate Trust held on Friday, July 25, 2025
33	July 29, 2025	Intimation of meeting of Board of Directors scheduled to be held on August 01, 2025
34	July 30, 2025	Intimation of Earnings Conference Call for update on Q1 FY 2026 Financial Results
35	August 01, 2025	Quarterly statement of deviation(s) or variation(s) in use of proceeds of Institutional Placement
36	August 01, 2025	Quarterly statement of deviation(s) or variation(s) in use of proceeds of Institutional Placement
37	August 04, 2025	Earnings Conference Call on Q1 FY 2026 Financial Results
38	August 12, 2025	Update on institutional investor meeting(s)
39	August 14, 2025	Update on institutional investor meeting(s)
40	August 25, 2025	Update on institutional investor meeting(s)
41	September 04, 2025	Unitholding Pattern with respect to issuance of preferential units
42	September 22, 2025	Update on institutional investor meeting(s)
43	September 30, 2025	Intimation of closure of trading window

13. BRIEF DETAILS OF MATERIAL LITIGATIONS AND REGULATORY ACTIONS WHICH ARE PENDING, AGAINST BROOKFIELD INDIA REIT, SPONSOR(S), MANAGER OR ANY OF THEIR ASSOCIATES AND SPONSOR GROUP(S) AND THE TRUSTEE, IF ANY, AS AT THE END OF THE HALF YEAR

This section of the Report contains disclosures, as on September 30, 2025, on all:

- pending title litigation and irregularities pertaining to the Portfolio and pending criminal matters, regulatory actions and material (as set out below) civil/ commercial matters against Brookfield India REIT, the Sponsor, the Manager or any of their Associates, Asset SPVs, CIOP, MIOP, the Sponsor Group and the Trustee (collectively, "Required Parties"); and
- pending direct tax, indirect tax and property tax matters against the Required Parties in a consolidated manner.

For the purposes of identifying "associates" with respect to disclosures to be made in the report under the REIT Regulations, the definition of 'associates' as set out in the REIT Regulations have been relied on except sub-clause (ii) of Regulation 2(1)(b) of the REIT Regulations, which requires any person who controls, both directly and indirectly, the said person to be identified as an associate. With respect to the aforesaid, only entities which directly control Brookfield India REIT, Sponsor or Manager, as applicable, have been considered.

All disclosures with respect to pending civil/ commercial matters, regulatory actions, criminal litigation and tax matters against Brookfield Corporation have been made in accordance with the materiality threshold separately disclosed below.

Except as disclosed in below, there is no pending title litigation or irregularity, criminal litigation, regulatory action and civil/ commercial matter (subject to the materiality thresholds set out below) or pending direct tax, indirect tax and property tax matters against the Required Parties:

- I. Title irregularities (including title litigation) pertaining to the Portfolio**
Nil
- II. Material litigation, criminal litigation and regulatory actions pending against Brookfield India REIT, its Associates, the Asset SPVs and CIOP**
For the purpose of disclosure of pending civil/ commercial litigation against Brookfield India REIT, its Associates, the Asset SPVs, CIOP and MIOP, such matters exceeding ₹ 246.74M (being 1% of the consolidated income of Brookfield India REIT as of March 31, 2025) have been considered material and proceedings where the

amount is not determinable but the proceeding is considered material by the Manager from the perspective of Brookfield India REIT, have also been disclosed.

As of September 30, 2025, Brookfield India REIT, its Associates, the Asset SPVs, HoldCo, CIOP and MIOP do not have any criminal litigation, regulatory actions or material civil/ commercial litigation pending against them.

However, the Manager, received a show cause notice dated June 11, 2024, in terms of Rule 4 of SEBI (Procedure for Holding Inquiry and Imposing Penalties) Rules 1995 read with Sections 15-I and 15HB of the SEBI Act, 1992 pertaining to provisions of Regulations 7(d) read with Clauses 5 & 7 of Schedule VI of the SEBI Real Estate Trust Regulations, 2014, to which the Manager responded and also filed a settlement application with SEBI, without admitting or denying the finding of facts stated in the show cause notice issued to the Manager. Subsequently, SEBI issued a settlement order dated September 1, 2025 to the Manager, which is available on the SEBI website (available [here](#)).

III. Material litigation, criminal litigation and regulatory actions pending against the Sponsor and its Associates

For the purpose of disclosure of pending civil/ commercial litigation against the Sponsor and its Associates, such matters exceeding ₹ 354.87M (being 5% of the net worth of the Sponsor as of March 31, 2025) have been considered material and proceedings where the amount is not determinable but the proceeding is considered material by the Manager from the perspective of Brookfield India REIT have also been disclosed.

As of September 30, 2025, the Sponsor and its Associates do not have any criminal litigation, regulatory action or any material civil/ commercial litigation pending against them.

IV. Material litigation, criminal litigation and regulatory actions pending against the Sponsor Group

For the purpose of disclosure of pending civil/ commercial litigation against the Sponsor Group (excluding the Sponsor and Brookfield Corporation), such matters exceeding ₹ 246.74M (being 1% of the consolidated income of Brookfield India REIT as of March 31, 2025) have been considered material and proceedings where the amount is not determinable but the proceeding is considered material by the Manager have been disclosed.

As of September 30, 2025, the Sponsor Group (excluding the Sponsor and Brookfield Corporation) do not have any criminal litigation,

regulatory action or material civil/ commercial litigation pending against them.

With respect to pending civil/ commercial, regulatory actions, criminal litigation and tax litigation against Brookfield Corporation (which is currently listed on NYSE and TSX), the disclosure below has been made on the basis of the public filings and periodic disclosures made by Brookfield Corporation in accordance with applicable securities law and stock exchange rules. The threshold for identifying material matters in such disclosures is based on periodically reviewed thresholds applied by the independent auditors of Brookfield Corporation in expressing their opinion on the financial statements and is generally linked to various financial metrics of Brookfield Corporation, including total equity, materiality for revenue and operating expenses which is based on funds from operations. The latest audit plan, prepared by the independent auditors of Brookfield Corporation, comprising such threshold has been approved by the audit committee and board of directors of Brookfield Corporation and set such threshold at USD 1.6B.

As of September 30, 2025, Brookfield Corporation is contingently liable with respect to litigation and claims that arise in the normal course of business. It is not reasonably possible that any of the ongoing litigation could result in a material settlement liability.

V. Material litigation, criminal litigation and regulatory actions pending against the Manager and its Associates

For the purpose of disclosure of pending civil/ commercial litigation against the Manager and its Associates, such matters exceeding ₹ 17.32M (being 5% of the total income of the Manager as of March 31, 2025) have been considered material and proceedings where the amount is not determinable but the proceeding is considered material by the Manager from the perspective of Brookfield India REIT, have also been disclosed.

As of September 30, 2025, the Manager and its Associates do not have any criminal litigation, regulatory action or material civil/ commercial litigation pending against them other than as disclosed in II.

VI. Material litigation, criminal litigation and regulatory actions pending against the Trustee

For the purpose of pending civil/ commercial litigation against the Trustee, matters involving amounts exceeding ₹ 10.78M (being 5% of the profit after tax of the Trustee for FY2025) have been considered material.

As of September 30, 2025, the Trustee does not have any criminal litigation, regulatory action or material civil/ commercial litigation pending against them except as below:

- There is an ongoing investigation before the Competition Commission of India against the Trustee in its former official capacity as one of the office bearers of Trustees Association of India (TAI).
- There is an ongoing arbitration matter pending before Singapore International Arbitration Centre (SIAC) filed by Garg Family in respect of underlying Share Purchase Agreement against the trustee. No allegations against trustee in its own corporate capacity.
- With respect to Criminal Actions filed against Trustee, there is one pending criminal litigation against trustee in its capacity as Debenture Trustee acting on behalf of debenture holder where no reliefs have been sought against Trustee. This case was filed in the month of May 2025.
- Trustee has initiated several proceedings on behalf of (Debenture Holders/ Lenders) which includes Several applications under Section 138 of Negotiable Instruments Act, 1881, based on the instructions of Debenture Holders/ Lenders, in relation to dishonour of cheques.

An appeal under Section 26(1) of Prevention of Money Laundering Act, 2002 before Appellate Tribunal against the order of Adjudicating Authority in OC No.2470 of 2024.

VII. Tax Matters

Details of all direct tax, indirect tax and property tax matters as of September 30, 2025 is set forth:

For the purposes of disclosure of tax matters against Brookfield Corporation, see the disclosure under "Material litigation, criminal litigation and regulatory actions pending against the Sponsor Group", on this page above

Nature	Number	Amount Involved (in ₹ M)
Brookfield India REIT, Asset SPVs, CIOP and MIOP		
Direct tax	88	2,485.31
Indirect tax	18	1,396.01
Sponsor Group		
Direct tax	NIL	NIL

Notes:
The direct tax matters are primarily in the nature of demand notices and/ or orders issued by the income tax authorities alleging computation of taxable income on account of certain additions/ disallowances, deduction of tax incentive and classifications of income resulting in additional demand of TDS/ income tax. Such matters are pending before the

relevant tax authorities including income tax appellate tribunal. These also include matters where the income- tax authorities have initiated penalty proceedings but not issued any penalty order / concluded the proceedings

The indirect tax matters are primarily in the nature of demand notices and/ or orders (excluding show cause notices where no demand has been raised yet and the order is pending) issued by the indirect tax authorities alleging non-payment of correct amount of value added tax or in the nature of ex-parte order. Such matters are pending before the indirect tax authorities, including indirect tax appellate tribunals.

14. RISK FACTORS

The risks and uncertainties described below are not the only risks that we face or may face or not the only ones relevant to Brookfield India REIT, the Asset SPVs, CIOP and MIOP or in the industry we operate. Additional risks and uncertainties not presently known to us or that we currently believe to be immaterial may also have an adverse effect on our business, results of operations and financial condition.

Risks Related to our Organization and Structure

1. The Manager does not provide any assurance or guarantee of any distributions to the Unitholders. The ability of our Manager to make distributions to the Unitholders may be affected by several factors including among other things:
 - The cash flows from operations generated by the HoldCo, Asset SPVs, CIOP and MIOP (being proportionate to the interest held by Brookfield India REIT, as applicable)
 - The debt service costs and other liabilities of the HoldCo and Asset SPVs, including terms of the financing and agreements
 - The working capital needs of the HoldCo and Asset SPVs
 - The extent of lease concessions, rent free periods, and incentives given to tenants to attract new tenants and retain existing tenants
 - The terms of and any payments under any agreements governing land leased or codeveloped by the HoldCo and Asset SPVs, as may be applicable.
 - Business, results of operations and financial condition of the HoldCo and Asset SPVs, CIOP and MIOP

- Applicable laws and regulations, which may restrict the payment of dividends by the HoldCo and Asset SPVs or distributions by us
2. The ability of the Manager to acquire or dispose of assets or explore new investment opportunities or avail additional debt is subject to conditions provided in the REIT Regulations which may restrict our ability to make further investments and raise additional funds.
 3. We have incurred a significant amount of debt in the operation of our business, and our cash flows and results of operations could be adversely affected by required repayments or related interest and other risks assumed in connection with procuring debt financing. Our inability to service debt may adversely affect distributions to Unitholders.

Risks Related to our Business and Industry

4. Our business and profitability are dependent on the performance of the commercial real estate market in India as well as the general economic, demographic and political conditions. Fluctuations in the general economic, market and other conditions may affect the commercial real estate market in India and in turn, our ability to lease office parks to tenants on favorable terms. The commercial real estate market in India may particularly be dependent on market prices for developable land and the demand for leasing of finished offices, both of which will continue to have a significant impact on our business, results of operations and financial condition.
5. Our business may be adversely affected by the illiquidity of real estate investments.
6. We are dependent on a limited number of tenants and sectors for significant portion of our revenue and any adverse developments affecting such tenants or sectors may have an adverse effect on our business, results of operations and financial condition. On account of a majority of our assets being registered as SEZ for IT and IT enabled services, the tenants in the technology sector account for majority of the leased area of our assets. Our Portfolio is primarily located in five key geographies/ officemarkets and select micro markets within these markets resulting in market and micro market concentration.
7. A significant portion of our revenue is derived from leasing activities at Festus and Kairos and from North Commercial Portfolio, Candor TechSpace G2, Candor TechSpace N2 and Candor Techspace G1 in the Delhi NCR area and any adverse development relating to these assets may adversely affect our business, results of operations and financial condition.

8. The review report of the Statutory auditor on the Financial Statements includes emphasis of matter.
9. Our dependence on rental income may adversely affect our profitability, ability to meet debt and other financial obligations and the Manager's ability to make distributions to Unitholders.
10. The Manager cannot assure you that it will be able to successfully complete future acquisitions, including under the ROFO agreements or efficiently manage the assets that we may acquire in the future. Further, any future acquisitions may be subject to acquisition related risks.
11. There can be no assurance that the Under Construction Area or Future Development Potential will be completed in its entirety in accordance with anticipated timelines or cost, or that we will achieve the results expected from such projects, which may adversely affect our reputation, business, results of operations and financial condition.
12. The Manager may be unable to renew lease agreements or lease vacant area on favorable terms or at all, which could adversely affect our business, results of operations and cash flows.
13. The resurgence of the COVID-19 pandemic may affect our business and operations in the future.
14. Disruptions in the financial markets and current economic conditions could adversely affect the ability of the Manager to service existing indebtedness. We may also require additional debt financing in order to continue to grow our business, which may not be available on acceptable terms, or at all.
15. The actual rent received for the assets may be less than the leasing rent or the market rent and we may experience a decline in realized rent rates from time to time, which may adversely affect our business, results of operations, cash flows and distributions.
16. Brookfield India REIT, the HoldCo, Asset SPVs, CIOP, MIOP and the Manager and the Sponsor may have entered into several related party transactions, which could potentially pose a conflict of interest. Certain of our service providers or their affiliates (including accountants, consultants, property managers and investment or commercial banking firms) may also provide goods or services to or have business or other relationships with Brookfield and payments by us to such service providers may indirectly benefit Brookfield. The Manager

may hire employees from Brookfield and such employees may also work on other projects of Brookfield, and therefore, conflicts may arise in the allocation of the employees and the employees' time.

17. The valuation report on the assets in our Portfolio is only indicative in nature as it is based on a set of assumptions and may not be representative of the true value of the Portfolio. The valuation report is based on certain assumptions relating to the nature of the property, its location, lease rental forecasts and valuation methodologies and these assumptions add an element of subjectivity to these valuations and hence may not be accurate. Further, valuations do not necessarily represent the price at which a real estate asset would sell, since market prices of assets can only be determined by negotiation between a willing buyer and a seller.
18. We may be subject to certain restrictive covenants under the financing agreements that could limit our flexibility in managing our business or to use cash or other assets or to make distributions to Unitholders.
19. We have a limited operating history and may not be able to operate our business successfully, achieve our investment objectives or generate sufficient cash flows to make or sustain distributions.
20. The Manager may not be able to successfully meet working capital or capital expenditure requirements of the Portfolio.
21. We have certain contingent liabilities as given in Financial Statements, which if the materialized, may adversely affect our results of operations, financial condition and cash flows.
22. Non-compliance with, and changes in laws and regulations including, environmental, health and safety laws and regulations could adversely affect the development of the Portfolio and our financial condition. Our business and operations are subject to compliance with various laws, and any change in law or non-compliance in the future may adversely affect our business and results of operations. In addition to compliance with the REIT Regulations, we are also subject to compliance with applicable foreign exchange regulations due to the Sponsor and Manager not being Indian owned and controlled.
23. Any change in such laws or non-compliance or inability to obtain, maintain or renew required regulatory approvals and permits by our HoldCo, Assets SPVs, CIOP or MIOP, in a timely manner or at all may adversely affect

- our business, financial condition and results of operations.
24. Our HoldCo, Asset SPVs, CIOP and MIOP are subject to ongoing compliance requirements under various laws, and there have been certain past instances of non-compliance, any change in law or non-compliance in the future may adversely affect our business and results of operations.
- Candor TechSpace N1 and Candor TechSpace N2 are located on land leased from NOIDA for a term of assets 90 years, Worldmark 1, Worldmark 2 and Worldmark 3 are located on land sub-leased from Delhi International Airport Limited [for a term of 30 years, (extendable for another 30 years subject to meeting of certain specified conditions)] and are required to comply with the terms and conditions provided in the lease/sub-lease deeds with NOIDA and DIAL, respectively, failing which NOIDA or DIAL may terminate the lease/sub-lease or take over the premises. Also, the Manager may not be able to renew these leases/sub-leases upon their expiry or premature termination.
25. Majority of the assets in the Portfolio are located on land notified as SEZs and a few are registered as private IT parks and the relevant Asset SPVs are required to comply with the SEZ Act and the rules made thereunder along with their respective conditions of registration as private IT parks.
26. The title and development rights or other interests over land on which the Portfolio is located may be subject to legal uncertainties and defects which may have an adverse effect on our ability to own the assets and result in us incurring costs to remedy and cure such defects.
27. The Manager may not be able to control our operating costs, or the direct expenses may remain constant or increase, even if income from the portfolio decreases, resulting in an adverse effect on our business and results of operation.
28. The Manager, CIOP and MIOP utilize the services of certain third party operators to manage and operate the Portfolio. Any deficiency or interruption in their services may adversely affect our business.
29. We are exposed to a variety of risks associated with technology, safety, security and crisis management which may disrupt our business, result in losses or limit our growth.
30. We may be subject to the Competition Act, 2002, which may require us to receive approvals from the CCI and any adverse application or interpretation of the law could adversely affect our business.
31. We do not own the trademark or logo for the "Brookfield India Real Estate Trust" or "Brookfield India REIT" and hence our inability to use or protect these intellectual property rights may have an adverse effect on our business and results of operations.
32. We may be required to record significant charges to earnings in the future upon review of the Portfolio for potential impairment.
33. We operate in a competitive environment and increased competitive pressure could adversely affect our business and the ability of the Manager to execute our growth strategy.
34. CIOP and MIOP is not an SPV under the REIT Regulations and therefore it is not required to comply with the mandatory distribution requirements under the REIT Regulations.
35. There are outstanding litigation proceedings involving us, our Asset SPVs and our Sponsor Group, which may adversely affect our financial condition.
36. The Manager may not be able to maintain adequate insurance to cover all losses that we may incur.
37. Lease agreements with some of the tenants in the Portfolio may not be adequately stamped or registered, and consequently, the Manager may be unable to successfully litigate over such deeds in the future and penalties may be imposed on us.
38. If the Manager is unable to maintain relationships with other stakeholders in the Portfolio, our results of operation and financial condition may be adversely affected.
39. Land is subject to compulsory acquisition by the Government and compensation in lieu of such acquisition may be inadequate.
- Risks Related to the Relationships with the Sponsor and the Manager**
40. We and parties associated with us are required to adhere to the eligibility conditions specified under Regulation 4 of the REIT Regulations as well as the certificate of registration on an ongoing basis. We may not be able to ensure such ongoing compliance by the Sponsor, the Manager and the Trustee, which could result in the cancellation of our registration.
41. The Sponsor and Sponsor Group will be able to exercise significant influence over certain activities and the interests of the Sponsor and Sponsor Group may conflict with the interests of other Unitholders.
42. Conflicts of interest may arise out of common business objectives shared by the Manager, the Sponsor, the Sponsor Group and us. Further, we may be subject to potential conflicts of interest arising out of our relationship with the Sponsor, Sponsor Group and their affiliates and the Manager, and may enter into transactions with related parties in the future and the Manager cannot assure you that such potential conflicts of interest will always be resolved in favour of Brookfield India REIT and the Unitholders.
- Our Manager has adopted the policy on related party transactions and conflicts of interest to mitigate such potential conflicts of interest instances. While our strategy will be to pursue substantially stabilized real estate investment opportunities, there can be no assurance that all potentially suitable investment opportunities that come to the attention of Brookfield will be made available to us.
43. We depend on the Manager and its personnel for our success and to manage our business and assets. Any failure by the Manager to perform satisfactorily could adversely affect our results of operations and financial condition. Further, we may not find a suitable replacement for the Manager if the Investment Management Agreement is terminated or if key personnel cease to be employed by the Manager or otherwise become unavailable.
- Risks Related to ownership of Units and investments in India**
44. Any downgrading of India's sovereign debt rating by a domestic or international rating agency could adversely affect our ability to obtain financing and, in turn, adversely affect our business.
45. The reporting and corporate governance requirements and other obligations of real estate investment trusts post-listing are still evolving. Accordingly, the level of ongoing disclosures made and the protections granted to the Unitholders may be more limited than those made to or available to the shareholders of a company that has listed its equity shares upon a recognized stock exchange in India.
46. Our business is dependent on economic growth in India and financial stability in Indian markets, and any slowdown in the Indian economy or in Indian financial markets could have an adverse effect on our business, results of operations, financial condition and the price of our Units.
47. Fluctuations in the exchange rate of the Indian Rupee with respect to other currencies will affect the foreign currency equivalent of the value of the Units and any distributions.
48. Trusts such as the Brookfield India REIT may be dissolved, and the proceeds from the dissolution thereof may be less than the amount invested by the Unitholders.
49. Tax laws are subject to changes and differing interpretations, which may adversely affect our operations and growth prospects.
50. Investors may be subject to Indian taxes arising out of capital gains on the sale of Units.
51. Unitholders will not have the right to redeem their Units.
52. The Units may also experience price and volume fluctuations and there may not be an active or liquid market for the Units.
53. NAV per Unit may be diluted if further issues are priced below the current NAV per Unit.
54. Any future issuance of Units by us or sales of Units by the Sponsor Group or any of the other significant Unitholders may adversely affect the trading price of the Units.
55. Our rights and the rights of our Unitholders to recover claims against the Manager or the Trustee are limited.

15. INFORMATION OF THE CONTACT PERSON OF BROOKFIELD INDIA REIT

Mr. Saurabh Jain

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