Brookfield

Properties

May 20, 2022

BSE Ltd.

Corporate Relationship Department, 1st Floor, New Trading Ring, Rotunda Building, P J Towers, Dalal Street, Fort, Mumbai – 400 001 <u>corp.relations@bseindia.com</u> SCRIP CODE: 543261 SCRIP ID: BIRET National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra-Kurla Complex, Bandra(E), Mumbai-400051 <u>cmlist@nse.co.in</u> SYMBOL: BIRET

Subject: Intimation of newspaper advertisement for financial results for the quarter, half year and year ended March 31, 2022

Dear Sir/Ma'am,

Please find enclosed copy of the newspaper advertisements published in **The Economic Times** (Editions – Mumbai, Delhi, Bangalore, Kolkatta, Hyderabad, Chennai, Ahmedabad, Lucknow, Pune, Chandigarh, Jaipur), **Business Line – Hindu** (Editions - Bengaluru, Mumbai, Kolkata, Kozhikode, Kochi, Coimbatore, Hubli, Hyderabad, Chennai, Madurai, Mangalore, Delhi, Thiruvanantapuram, Tiruchirappalli, Vijayawada, Visakhapatnam, Tirupati), **Financial Express** (Editions - Mumbai, Pune, Ahmedabad, Delhi, Lucknow, Chandigarh, Kolkata, Chennai, Kochi, Bangalore, Hyderabad) and **Mint** (Editions - Mumbai, Delhi, Bangalore, Ahmedabad, Kolkatta, Hyderabad, Chennai) on May 20, 2022 in respect of the condensed consolidated financial statements for the quarter, half year and year ended March 31, 2022 of Brookfield India Real Estate Trust.

You are requested to take the above information on record.

Thanking You. Yours Faithfully,

For Brookprop Management Services Private Limited (as manager of Brookfield India Real Estate Trust)

Kuli Goswan

Ruhi Goswami Vice President, General Counsel and Compliance Officer CC: Axis Trustee Services Limited Axis House, Bombay Dyeing Mills Compound Pandurang Budhkar Marg, Worli Mumbai 400 025, Maharashtra, India



India Real Estate Trust



Quality Assets. Imaginative Workspaces. Fostering Cultures.



(1) Yield calculated on IPO price of ₹ 275 per unit. (2) Pre-tax return to unitholders basis the closing unit price of ₹ 319.10 on May 17, 2022 on the NSE. (3) Candor Techspace N2.

Financial results for the quarter, half year and year ended March 31, 2022

PART I: Condensed Consolidated Statement of Profit and Loss

Particulars	For the quarter ended 31 March 2022 (Unaudited)	For the quarter ended 31 December 2021 (Unaudited)	For the quarter ended 31 March 2021 (Unaudited)	For the half year ended 31 March 2022 (Unaudited)	For the half year ended 30 September 2021 (Unaudited)	For the half year ended 31 March 2021 (Unaudited)	For the year ended 31 March 2022 (Audited)	From 17 July 2020 to 31 March 202 (Audited)
Income and gains	ĺ							
Revenue from operations	2,509.13	1,950.89	1,309.42	4,460.02	4,307.89	1,309.42	8,767.91	1,309.4
Other income	104.78	52.58	51.65	157.36	66.87	51.65	224.23	51.6
Total income	2,613.91	2,003.47	1,361.07	4,617.38	4,374.76	1,361.07	8,992.14	1,361.0
Expenses and losses								
Cost of material consumed	4.94	5.48	2.48	10.42	13.60	2.48	24.02	2.4
Employee benefits expenses	42.20	51.11	28.10	93.31	103.54	28.10	196.85	28.1
Finance costs	800.86	435.22	410.77	1,236.08	844.61	410.77	2,080.69	410.7
Depreciation and amortization expenses	665.42	492.07	316.75	1,157.49	927.28	316.75	2,084.77	316.7
Investment management fees	18.34	16.96	÷	35.30	45.91		81.21	
Valuation Expenses	6.47	1.20	5.78	7.67	3.93	5.78	11.60	5.3
Trustee Fees	0.73	0.74	0.77	1.47	1.48	1.56	2.95	2.3
Other expenses	689.15	489.10	428.14	1,178.25	1,089.81	444.00	2,268.06	445.
Total expenses	2,228.11	1,491.88	1,192.79	3,719.99	3,030.16	1,209.44	6,750.15	1,211.0
Profit before income tax	385.80	511.59	168.28	897.39	1,344.60	151.63	2,241.99	149.4
Tax expense:								
Current tax								
- for current period	12.92	6.98	0.44	19.90	8.06	0.44	27.96	0.4
- for earlier years	(3.81)	-	18.89	(3.81)	-	18.89	(3.81)	18.8
Deferred tax charge/ (credit)	(68.14)	(92.25)	(122.93)	(160.39)	(84.62)	(122.93)	(245.01)	(122.9
Tax expense for the period/ year	(59.03)	(85.27)	(103.60)	(144.30)	(76.56)	(103.60)	(220.86)	(103.6
Profit for the period/ year after income tax	444.83	596.86	271.88	1,041.69	1,421.16	255.23	2,462.85	253.
Other comprehensive income								
Items that will not be reclassified to profit or loss								
 Remeasurement of defined benefit obligations 	(0.50)	0.47	(0.35)	(0.03)	1.22	(0.35)	1.19	(0.3
 Income tax related to items that will not be reclassified to profit or loss 	0.17	(0.11)	0.07	0.06	(0.26)	0.07	(0.20)	0.0
Other comprehensive income / (Loss) for the period/ year, net of tax	(0.33)	0.36	(0.28)	0.03	0.96	(0.28)	0.99	(0.2
Total comprehensive income for the period/ year	444.50	597.22	271.60	1,041.72	1,422.12	254.95	2,463.84	252.3
Earnings per unit								
Basic	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.:
Diluted	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.3

Condensed Consolidated Financial Statements

₹ in Millions Part II: Select explanatory notes to the Condensed Consolidated Financial Statements for the quarter, half year and year ended 31 March 2022

- The above is an extract of the detailed format of quarter, half year and year ended results filed with the Stock Exchanges vide Circular No: CIR/ MID/ DF/ 146/2016 issued by SEBI (SEBI Circular). The full format of the quarter, half year and year ended results are available on the websites of the BSE and NSE and is also available on the Brookfield India REIT's website www.brookfieldindiareit.in.
- The Audited Condensed Consolidated Financial Statements ("the Statement") of Brookfield India REIT and its subsidiaries (together known as 'Brookfield India REIT Portfolio companies' or 'Group') for the year ended 31 March 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 18 May 2022.
- The Condensed Consolidated Financial Statements for the year ended 31 March 2022 was subjected to audit by Statutory Auditors of Brookfield India REIT and they have issued an unqualified opinion. The audit

Part	III: Statement of Net Asset	s at fair value		ed 31 March 2021. ₹ in Mil
S.N	o. Particulars	Fair value as at 31 March	2022 Fair value :	as at 31 March 2021
A.	Assets	1,70,891.54	1,	23,783.52
В.	Liabilities	(59,037.05)	(2	7,919.49)
C.	Net Assets (A-B)	1,11,854.49		95,864.03
D.	No. of units	33,50,87,073	30,:	28,01,601
E.	NAV per unit (C/D) (₹)	333.81		316.59
deter recog prop Part I unde	air value of investment pro mined by independent gnised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir	external registered pr ations and recent exper Flows (NDCF) of Broo cular No. CIR/IMD/DF/1	roperty valuers, ha ience in the location kfield India REIT pu 46/2016	aving appropriat and category of ursuant to guidar ₹ in Mil
deter recog prop Part I	mined by independent inised professional qualific erties being valued. V: Net Distributable Cash	external registered pr ations and recent exper	roperty valuers, ha ience in the location kfield India REIT pu 46/2016	aving appropriat and category of ursuant to guidar ₹ in Mil
deter recog prop Part I unde S. No. 1	mined by independent nised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows	external registered prations and recent exper Flows (NDCF) of Broo cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06	roperty valuers, ha ience in the location kfield India REIT pu 46/2016 For the quarter ender 31 December 2021 1,434.48	aving appropriat and category of ursuant to guidar ₹ in Mill d For the year end 31 March 2022 6,884.
deter recog prop Part I unde S. No. 1 2	mined by independent inised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows Distribution payout ratio	external registered pr ations and recent exper Flows (NDCF) of Broo cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06 109.7%	roperty valuers, hi ience in the location kfield India REIT pu 46/2016 For the quarter ender 31 December 2021 1,434.48 105.5%	aving appropriat n and category of arsuant to guidar ₹ in Mill d For the year end 31 March 2022 6,884.3 99.6
deter recog prop Part I unde S. No. 1	mined by independent inised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows Distribution payout ratio Distribution	external registered prations and recent exper Flows (NDCF) of Broo cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06 109.7% 1,708.94	roperty valuers, have in the location kfield India REIT pu 46/2016 For the quarter ender 31 December 2021 1,434.48 105.5% 1,514.01	aving appropriat n and category of arsuant to guidar ₹ in Mill d For the year end 31 March 2022 6,884. 99.6 6,856.5
deter recog prop Part I unde S. No. 1 2	mined by independent ised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows Distribution payout ratio Distribution - Payment of interest	external registered prations and recent exper Flows (NDCF) of Broo cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06 109.7% 1,708.94 958.35	For the quarter ender 1,434.48 105.5% 1,514.01 993.19	aving appropriate and category of and category of trsuant to guidar ₹ in Mill d For the year end 31 March 2022 6,884.3 99.6 6,856.5 4,509.5
deter recog prop Part I unde S. No. 1 2	mined by independent inised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows Distribution payout ratio Distribution - Payment of interest - Payment of dividend	external registered prations and recent exper Flows (NDCF) of Brood cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06 109.7% 1,708.94 958.35 23.45	For the quarter ender 1,434.48 1,434.48 1,514.01 993.19 30.28	aving appropriat n and category of and category of trsuant to guidar ₹ in Mill 6,884. 99.6 6,856.5 4,509.5 216.6
deter recog prop Part I unde S. No. 1 2	mined by independent inised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows Distribution payout ratio Distribution - Payment of interest - Payment of dividend - Repayment of SPV debt	external registered prations and recent exper Flows (NDCF) of Brood cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06 109.7% 1,708.94 958.35 23.45 720.44	roperty valuers, hi ience in the location kfield India REIT pu 46/2016 For the quarter ender 31 December 2021 1,434.48 105.5% 1,514.01 993.19 30.28 481.46	aving appropriate and category of and category of arsuant to guidar ₹ in Mill d For the year end 31 March 2022 6,884.5 99.6 6,856.5 4,509.5 216.6 2,104.5
deter recog prop Part I unde S. No. 1 2	mined by independent inised professional qualific erties being valued. V: Net Distributable Cash r Paragraph 6 to SEBI Cir Particulars Net Distributable Cash Flows Distribution payout ratio Distribution - Payment of interest - Payment of dividend	external registered prations and recent exper Flows (NDCF) of Brood cular No. CIR/IMD/DF/1 For the quarter ended 31 March 2022 1,558.06 109.7% 1,708.94 958.35 23.45	For the quarter ender 1,434.48 1,434.48 1,514.01 993.19 30.28	aving appropriate and category of and category of arsuant to guidar ₹ in Mill d For the year end 31 March 2022 6,884.3 99.6 6,856.5 4,509.3 216.0 2,104.3

the Brookfield India REIT and the stock exchanges. No representation or warranty is made nor any liability accepted with respect to the fairness or completeness of the contents hereof. Readers should conduct their own analysis and form their own view of the market position and business and performance of the Brookfield India REIT.

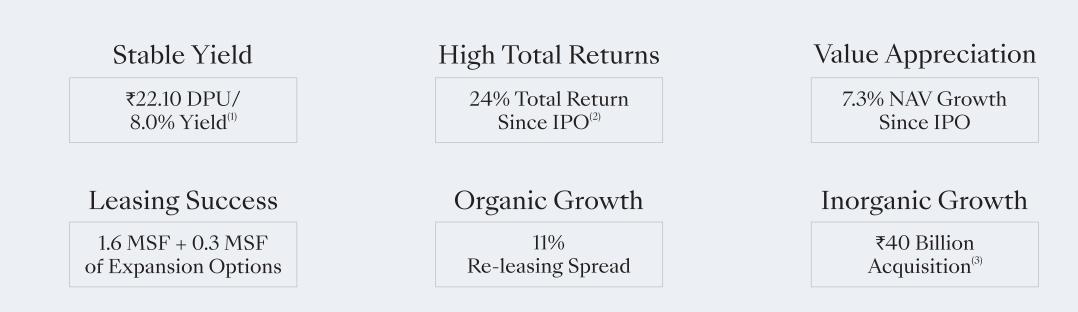


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(1) Yield calculated on IPO price of ₹ 275 per unit. (2) Pre-tax return to unitholders basis the closing unit price of ₹ 319.10 on May 17, 2022 on the NSE. (3) Candor Techspace N2.

Financial results for the quarter, half year and year ended March 31, 2022

PART I: Condensed Consolidated Statement of Profit and Loss

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₹ in Millions Part II: Select explanatory notes to the Condensed Consolidated Financial Statements +

Particulars	For the quarter ended 31 March 2022 (Unaudited)	For the quarter ended 31 December 2021 (Unaudited)	For the quarter ended 31 March 2021 (Unaudited)	For the half year ended 31 March 2022 (Unaudited)	For the half year ended 30 September 2021 (Unaudited)	For the half year ended 31 March 2021 (Unaudited)	For the year ended 31 March 2022 (Audited)	From 17 July 2020 to 31 March 2021 (Audited)
Income and gains								
Revenue from operations	2,509.13	1,950.89	1,309.42	4,460.02	4,307.89	1,309.42	8,767.91	1,309.42
Other income	104.78	52.58	51.65	157.36	66.87	51.65	224.23	51.65
Total income	2,613.91	2,003.47	1,361.07	4,617.38	4,374.76	1,361.07	8,992.14	1,361.07
Expenses and losses								
Cost of material consumed	4.94	5.48	2.48	10.42	13.60	2.48	24.02	2.48
Employee benefits expenses	42.20	51.11	28.10	93.31	103.54	28.10	196.85	28.10
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Depreciation and amortization expenses	665.42	492.07	316.75	1,157.49	927.28	316.75	2,084.77	316.75
Investment management fees	18.34	16.96	-	35.30	45.91	-	81.21	-
Valuation Expenses	6.47	1.20	5.78	7.67	3.93	5.78	11.60	5.78
Trustee Fees	0.73	0.74	0.77	1.47	1.48	1.56	2.95	2.21
Other expenses	689.15	489.10	428.14	1,178.25	1,089.81	444.00	2,268.06	445.55
Total expenses	2,228.11	1,491.88	1,192.79	3,719.99	3,030.16	1,209.44	6,750.15	1,211.64
Profit before income tax	385.80	511.59	168.28	897.39	1,344.60	151.63	2,241.99	149.43
Tax expense:								
Current tax								
- for current period	12.92	6.98	0.44	19.90	8.06	0.44	27.96	0.44
- for earlier years	(3.81)	-	18.89	(3.81)	-	18.89	(3.81)	18.89
Deferred tax charge/ (credit)	(68.14)	(92.25)	(122.93)	(160.39)	(84.62)	(122.93)	(245.01)	(122.93)
Tax expense for the period/ year	(59.03)	(85.27)	(103.60)	(144.30)	(76.56)	(103.60)	(220.86)	(103.60)
Profit for the period/ year after income tax	444.83	596.86	271.88	1,041.69	1,421.16	255.23	2,462.85	253.03
Other comprehensive income								
Items that will not be reclassified to profit or loss								
 Remeasurement of defined benefit obligations 	(0.50)	0.47	(0.35)	(0.03)	1.22	(0.35)	1.19	(0.35)
 Income tax related to items that will not be reclassified to profit or loss 	0.17	(0.11)	0.07	0.06	(0.26)	0.07	(0.20)	0.07
Other comprehensive income / (Loss) for the period/ year, net of tax	(0.33)	0.36	(0.28)	0.03	0.96	(0.28)	0.99	(0.28)
Total comprehensive income for the period/ year	444.50	597.22	271.60	1,041.72	1,422.12	254.95	2,463.84	252.75
Earnings per unit								
Basic	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.26
Diluted	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.26

for the quarter, half year and year ended 31 March 2022

- 1. The above is an extract of the detailed format of quarter, half year and year ended results filed with the Stock Exchanges vide Circular No: CIR/ MID/ DF/ 146/2016 issued by SEBI (SEBI Circular). The full format of the quarter, half year and year ended results are available on the websites of the BSE and NSE and is also available on the Brookfield India REIT's website www.brookfieldindiareit.in.
- 2. The Audited Condensed Consolidated Financial Statements ("the Statement") of Brookfield India REIT and its subsidiaries (together known as 'Brookfield India REIT Portfolio companies' or 'Group') for the year of Directors in their meeting held on 18 May 2022.
- The Condensed Consolidated Financial Statements for the year ended 31 March 2022 was subjected to audit by Statutory Auditors of Brookfield India REIT and they have issued an unqualified opinion. The audit 3. report of the Statutory Auditors is filed with Bombay Stock Exchange and National Stock Exchange and is also available on the Brookfield India REIT's website www.brookfieldindiareit.in.
- .07 4. The Condensed Consolidated Financial Statements have been prepared in accordance with the requirements of SEBI (Real Estate Investment Trusts) Regulations, 2014, as amended from time to time read with the SEBI Circular number CIR/IMD/DF/146/2016 dated 29 December 2016 ("REIT Regulations"); .48
 - Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting", as defined in Rule 2(1)(a) of the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') to the extent not inconsistent with the REIT Regulations, read with relevant rules issued thereunder and other accounting principles generally
 - accepted in India. 5. Brookfield India REIT was registered pursuant to a trust deed dated 17 July 2020, the management has provided the information with effect from said date i.e. 17 July 2020 for the year ended 31 March 2021.

Part III: Statement of Net Assets at fair value

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.No.	Particulars	Fair value as at 31 March 2022	Fair value as at 31 March 2021		
A. A	Assets	1,70,891.54	1,23,783.52		
B. L	Liabilities (59,037.05)		(27,919.49)		
C. N	Net Assets (A-B)	1,11,854.49	95,864.03		
D. N	No. of units	33,50,87,073	30,28,01,601		
E. N	NAV per unit (C/D) (₹)	333.81	316.59		
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The fair value of investment properties and investment property under development has been determined by independent external registered property valuers, having appropriately recognised professional qualifications and recent experience in the location and category of the properties being valued.

Part IV: Net Distributable Cash Flows (NDCF) of Brookfield India REIT pursuant to guidance .89 under Paragraph 6 to SEBI Circular No. CIR/IMD/DF/146/2016 93)

S. No.	Particulars	For the quarter ended 31 March 2022	For the quarter ended 31 December 2021	For the year ended 31 March 2022
1	Net Distributable Cash Flows	1,558.06	1,434.48	6,884.58
2	Distribution payout ratio	109.7%	105.5%	99.6%
3	Distribution	1,708.94	1,514.01	6,856.57*
	- Payment of interest	958.35	993.19	4,509.50
	- Payment of dividend	23.45	30.28	216.66
	- Repayment of SPV debt	720.44	481.46	2,104.50
	- Interest on fixed deposit	6.70	9.08	25.91
4	No. of units outstanding	33,50,87,073	30,28,01,601	33,50,87,073
5	Distribution per unit (DPU) in ₹	5.10	5.00	22.10

The Board of Directors of the Manager to the Trust, in their meeting held on 18 May 2022, have declared distribution to Unitholders of ₹ 5.10 per unit which aggregates to ₹ 1,708.94 million for the quarter ended 31 March 2022. The distributions of ₹ 5.10 per unit comprises ₹ 2.86 per unit in the form of interest payment on shareholder loan and CCD's, ₹ 0.07 per unit in the form of dividend, ₹ 2.15 per unit in the form of repayment of SPV debt and the balance ₹0.02 per unit in the form of interest on fixed deposit.

* The total amount of distribution is based on the amount of distribution declared per unit and total no of units outstanding on the record date for the respective quarter of the distribution.

DISCLAIMER: This publication has been prepared for general information purposes only and not as part of any statutory requirement. The information contained herein is audited/unaudited and should be read together with our condensed consolidated financial results available on the website of the Brookfield India REIT and the stock exchanges. No representation or warranty is made nor any liability accepted with respect to the fairness or completeness of the contents hereof. Readers should conduct their own analysis and form their own view of the market position and business and performance of the Brookfield India REIT.

www.brookfieldindiareit.in | email: reit.compliance@brookfield.com

Condensed Consolidated Financial Statements



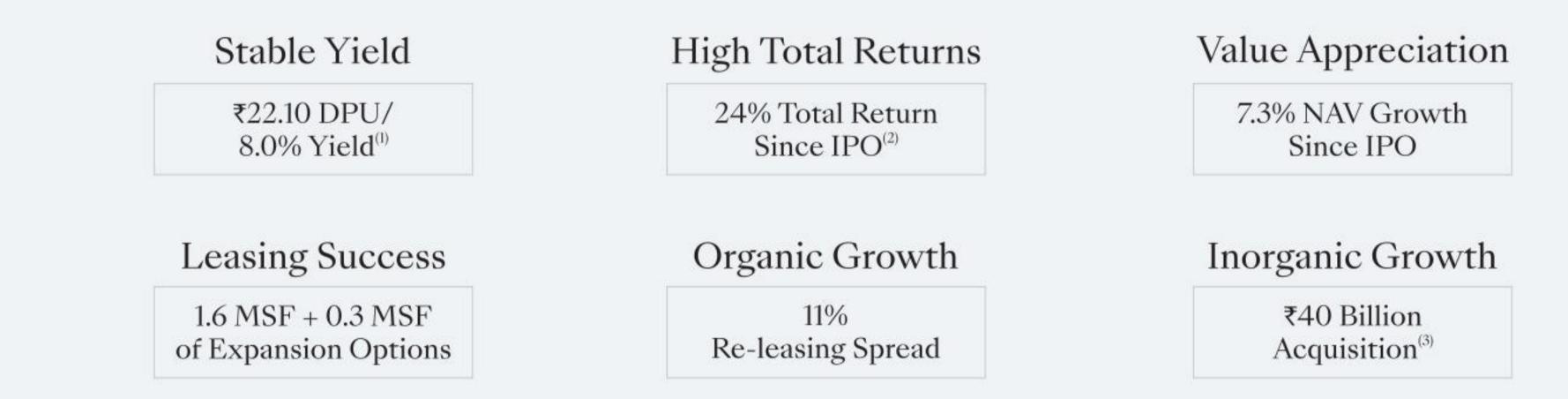
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Financial results for the quarter, half year and year ended March 31, 2022

PART I: Condensed Consolidated Statement of Profit and Loss

Particulars31 March 2022 (Unaudited)Income and gains2,509.13Revenue from operations2,509.13Other income104.78Total income2,613.91Expenses and losses2Cost of material consumed4.94Employee benefits expenses42.20Finance costs800.86Depreciation and amortization expenses18.34Valuation Expenses665.42Investment management fees18.34Valuation Expenses64.77Trustee Fees0.73Other expenses689.15Total expenses2,228.11Profit before income tax385.80Tax expense:2,228.11Current tax12.92- for current period12.92- for current period12.92- for current period(68.14)Tax expense for the period/ year(59.03)Profit for the period/ year444.83Other comprehensive income444.83Other comprehensive income(0.50)- Remeasurement of defined benefit obligations(0.50)- Income tax related to items that will not be reclassified to profit or loss(0.50)	52.58 2,003.47 5.48 51.11 435.22 492.07 16.96 1.20 0.74 489.10 1,491.88	31 March 2021 (Unaudited) 9 1,309.42 8 51.65 7 1,361.07 8 2.48 1 28.10 2 410.77 7 316.75 6 - 0 5.78 4 0.77 0 428.14 8 1,192.79	For the half year ended 31 March 2022 (Unaudited) 4,460.02 157.36 4,617.38 10.42 93.31 1,236.08 1,157.49 35.30 7.67 1.47 1,178.25 3,719.99 897.39	For the half year ended 30 September 2021 (Unaudited) 4,307.89 66.87 4,374.76 13.60 103.54 844.61 927.28 45.91 3.93 1.48 1,089.81 3,030.16 1,344.60	For the half year ended 31 March 2021 (Unaudited) 1,309.42 51.65 1,361.07 2.48 28.10 410.77 316.75 - 5.78 1.56 444.00 1,209.44 151.63	For the year ended 31 March 2022 (Audited) 8,767.91 224.23 8,992.14 24.02 196.85 2,080.69 2,084.77 81.21 11.60 2.95 2,268.06 6,750.15 2,241.99	From 17 July 2020 to 31 March 2021 (Audited) 1,309.42 51.65 1,361.07 2.48 28.10 410.77 316.75 - 5.78 2.21 445.55 1,211.64 149.43	Sto the ava 2. The its end of I 3. The aud rep als 4. The red rea Ind Cor Reg acc 5. Bro pro	Assets Liabilities Net Assets (A-B) No. of units	b: CIR/ MID/ DF/ 146/2016 issi nded results are available on REIT's website www.brookfiel dated Financial Statements (" in as 'Brookfield India REIT Po reviewed by the Audit Comm on 18 May 2022. nancial Statements for the y ookfield India REIT and they h is filed with Bombay Stock Ex- ndia REIT's website www.brook Financial Statements have te Investment Trusts) Regula ber CIR/IMD/DF/146/2016 da nd AS) 34 "Interim Financial I tandards) Rules, 2015 ('Ind AS t rules issued thereunder ered pursuant to a trust dee fect from said date i.e. 17 July	ued by SEBI (SEBI Circu in the websites of the BS Idindiareit.in. "the Statement") of Bro- portfolio companies' or mittee and thereafter a year ended 31 March 2 have issued an unqualifi- xchange and National So the been prepared in a ations, 2014, as amend ated 29 December 2016 Reporting", as defined S') to the extent not inco and other accounting ed dated 17 July 2020, 2020 for the year ended 1,23 (27, 95	lar). The full forn SE and NSE and i ookfield India REI 'Group') for the pproved by the B 2022 was subject fied opinion. The Stock Exchange a accordance with led from time to 5 ("REIT Regulatio in Rule 2(1)(a) o physistent with the principles gen the managemen
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Valuation Expenses6.47Trustee Fees0.73Other expenses689.15Total expenses2,228.11Profit before income tax385.80Tax expense:385.80Current tax12.92- for current period12.92- for earlier years(3.81)Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year59.03)Profit for the period/ year444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss(0.50)- Income tax related to items that will not be reclassified to profit or loss(0.50)	1.20 0.74 489.10 1,491.88	0 5.78 4 0.77 0 428.14 8 1,192.79	7.67 1.47 1,178.25 3,719.99	3.93 1.48 1,089.81 3,030.16	1.56 444.00 1,209.44	11.60 2.95 2,268.06 6,750.15	2.21 445.55 1,211.64	A. B. C. D.	Assets Liabilities Net Assets (A-B) No. of units	1,70,891.54 (59,037.05) 1,11,854.49 33,50,87,073	1,23 (27, 95	3,783.52 ,919.49) 5 ,864.03 3,01,601
Trustee Fees0.73Other expenses689.15Total expenses2,228.11Profit before income tax385.80Tax expense:385.80Current tax12.92- for current period12.92- for earlier years(3.81)Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year after income tax444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss(0.50)- Remeasurement of defined benefit obligations(0.50)- Income tax related to items that will not be reclassified to profit or loss0.17	0.74 489.10 1,491.88	4 0.77 0 428.14 8 1,192.79	1.47 1,178.25 3,719.99	1,48 1,089.81 3,030.16	1.56 444.00 1,209.44	2.95 2,268.06 6,750.15	2.21 445.55 1,211.64	B. C. D.	Liabilities Net Assets (A-B) No. of units	(59,037.05) 1,11,854.49 33,50,87,073	(27, 95	,919.49) 5 ,864.03 3,01,601
Other expenses689.15Total expenses2,228.11Profit before income tax385.80Tax expense:385.80Current tax12.92- for current period12.92- for earlier years(3.81)Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year after income tax444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss(0.50)- Remeasurement of defined benefit obligations(0.50)- Income tax related to items that will not be reclassified to profit or loss0.17	489.10 1,491.8 8	0 428.14 8 1,192.79	1,178.25 3,719.99	1,089.81 3,030.16	444.00 1,209.44	2,268.06 6,750.15	445.55 1,211.64	C. D.	Net Assets (A-B) No. of units	1,11,854.49 33,50,87,073	95	5 ,864.03 3,01,601
Total expenses2,228.11Profit before income tax385.80Tax expense:385.80Current tax12.92- for current period12.92- for earlier years(3.81)Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year(59.03)Profit for the period/ year after income tax444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss(0.50)- Income tax related to items that will not be reclassified to profit or loss0.17	1,491.88	8 1,192.79	3,719.99	3,030.16	1,209.44	6,750.15	1,211.64	D.	No. of units	33,50,87,073	(12) (12) (12) (12) (12) (12) (12) (12)	3,01,601
Profit before income tax385.80Tax expense:12.92Current tax12.92- for current period12.92- for earlier years(3.81)Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year(59.03)Profit for the period/ year after income tax444.83Other comprehensive income12.92Items that will not be reclassified to profit or loss(0.50)- Remeasurement of defined benefit obligations(0.50)- Income tax related to items that will not be reclassified to profit or loss0.17				1236622							30,21	
Tax expense:Current tax- for current period- for earlier years(3.81)Deferred tax charge/ (credit)Tax expense for the period/ yearafter income taxOther comprehensive incomeItems that will not be reclassified to profit or loss- Remeasurement of defined benefit obligations- Income tax related to items that will not be reclassified to profit or loss0.17	511.55	9 168.28	897.39	1,344.60	151.63	2,241.99	149.43	E.	NAV per unit (C/D) (₹)	333.81		316.59
Current tax12.92- for current period12.92- for earlier years(3.81)Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year(59.03)Profit for the period/ year after income tax444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss(0.50)- Remeasurement of defined benefit obligations(0.50)- Income tax related to items that will not be reclassified to profit or loss0.17										Carrier Southers		
 for current period for earlier years for earlier years (3.81) Deferred tax charge/ (credit) Tax expense for the period/ year (59.03) Profit for the period/ year A44.83 Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit obligations Income tax related to items that will not be reclassified to profit or loss Income tax related to items that will not be reclassified to profit or loss 									air value of investment pro			
 for earlier years (3.81) Deferred tax charge/ (credit) (68.14) Tax expense for the period/ year (59.03) Profit for the period/ year after income tax 444.83 Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit obligations (0.50) Income tax related to items that will not be reclassified to profit or loss 0.17 								deteri	mined by independent mised professional qualified	external registered pro	operty valuers, have	ing appropri
Deferred tax charge/ (credit)(68.14)Tax expense for the period/ year(59.03)Profit for the period/ year444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss(0.50)Remeasurement of defined benefit obligations(0.50)Income tax related to items that will not be reclassified to profit or loss0.17	6.98	8 0.44	19.90	8.06	0.44	27.96	0.44		erties being valued.	auons and recent expend	ence in the location a	and category c
Tax expense for the period/ year(59.03)Profit for the period/ year after income tax444.83Other comprehensive income444.83Items that will not be reclassified to profit or loss6- Remeasurement of defined benefit obligations(0.50)- Income tax related to items that will not be reclassified to profit or loss0.17		- 18.89	(3.81)	2	18.89	(3.81)	18.89		V: Net Distributable Cash			suant to guid
Profit for the period/ year 444.83 Other comprehensive income 444.83 Items that will not be reclassified 6 to profit or loss 6 - Remeasurement of defined benefit obligations (0.50) - Income tax related to items that will not be reclassified to profit or loss 0.17	(92.25)	5) (122.93)	(160.39)	(84.62)	(122.93)	(245.01)	(122.93)	under	r Paragraph 6 to SEBI Cir			₹ in I
after income tax 444.83 Other comprehensive income 444.83 Items that will not be reclassified to profit or loss 6 - Remeasurement of defined benefit obligations (0.50) - Income tax related to items that will not be reclassified to profit or loss 0.17	(85.27)	(103.60)	(144.30)	(76.56)	(103.60)	(220.86)	(103.60)	S. No.	Particulars	For the quarter ended F 31 March 2022	For the quarter ended 31 December 2021	For the year e 31 March 20
Other comprehensive income Items that will not be reclassified to profit or loss - Remeasurement of defined benefit obligations - Income tax related to items that will not be reclassified to profit or loss 0.17			Constanting of the	100000000000000000000000000000000000000			10000000		Net Distributable Cash Flows	1,558.06	1,434.48	6,88
Items that will not be reclassified to profit or loss - Remeasurement of defined benefit obligations (0.50) - Income tax related to items that will not be reclassified to profit or loss 0.17	596.86	6 271.88	1,041.69	1,421.16	255.23	2,462.85	253.03	192	Distribution payout ratio	109.7%	105.5%	99
 Profit or loss Remeasurement of defined benefit obligations (0.50) Income tax related to items that will not be reclassified to profit or loss 0.17 								100	Distribution	1,708.94	1,514.01	6,856
 Remeasurement of defined benefit obligations (0.50) Income tax related to items that will not be reclassified to profit or loss 0.17 									 Payment of interest Payment of dividend 	958.35 23.45	993.19 30.28	4,50
defined benefit obligations (0.50) - Income tax related to items that will not be reclassified to profit or loss 0.17									- Repayment of SPV debt	720.44	481.46	2,10
- Income tax related to items that will not be reclassified to profit or loss 0.17	0.47	7 (0.35)	(0.03)	1.22	(0.35)	1.19	(0.35)		- Interest on fixed deposit	6.70	9.08	2
will not be reclassified to profit or loss 0.17		(0.00)	(0.00)		(0.00)		(0.00)	100	No. of units outstanding	33,50,87,073	30,28,01,601	33,50,87
Not an	(0.11)	0.07	0.06	(0.26)	0.07	(0.20)	0.07	The Bo	Distribution per unit (DPU) in ₹ oard of Directors of the Man	ager to the Trust, in their me		
Other comprehensive income / (Loss) for the period/ year, net of tax (0.33)		6 (0.28)	0.03	0.96	(0.28)	0.99	(0.28)	March shareh	bution to Unitholders of ₹ 5.10 2022. The distributions of ₹ 5 holder loan and CCD's, ₹ 0.07 p ebt and the balance ₹ 0.02 per u	.10 per unit comprises ₹ 2.86 er unit in the form of dividen	5 per unit in the form of d, ₹ 2.15 per unit in the	f interest payme
Total comprehensive income for the period/ year 444.50	0.36		1,041.72	1,422.12	254.95	2,463.84	252.75	* The to outstar	total amount of distribution is nding on the record date for the	based on the amount of distri respective quarter of the distrib	ibution declared per uni bution.	
Earnings per unit								DISCL/	AIMER: This publication has of any statutory requireme	s been prepared for genera ent. The information cont	al information purpo cained herein is aud	ses only and n ited/unaudited
Basic 1.36				4.69	3.03	7.97	4.26	should	d be read together with our rookfield India REIT and the	condensed consolidated fin	nancial results availab	ple on the webs
Diluted 1.36	597.22	7 1.60	3.30			7.97	4.26	Line DI	ty acconted with respect to a	form their own view of	ss of the contents her	reof. Readers sh

Condensed Consolidated Financial Statements

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- REIT and the year he Board
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- vith the to time ations"); a) of the the REIT enerally
 - nent has)21.

expenses	665.42	492.07	316.75	1,157.49	927.28	316.75	2,084.77	316.75	Part III:	Statement of Net Asse	ts at fair value		₹ in Million:
Investment management fees	18.34	16.96		35.30	45.91	-	81.21	-	S.No.	Particulars	Fair value as at 31 March 20	22 Fair value as	at 31 March 2021
Valuation Expenses	6.47	1.20	5.78	7.67	3.93	5.78	11.60	5.78	Α.	Assets	1,70,891.54	1,23	783.52
Trustee Fees	0.73	0.74	0.77	1.47	1.48	1.56	2.95	2.21	В.	Liabilities	(59,037.05)	(27,	919.49)
Other expenses	689.15	489.10	428.14	1,178.25	1,089.81	444.00	2,268.06	445.55	C.	Net Assets (A-B)	1,11,854.49	95	,864.03
Total expenses	2,228.11	1,491.88	1,192.79	3,719.99	3,030.16	1,209.44	6,750.15	1,211.64	D.	No. of units	33,50,87,073	30,28	.01,601
Profit before income tax	385.80	511.59	168.28	897.39	1,344.60	151.63	2,241.99	149.43	E.	NAV per unit (C/D) (₹)	333.81		316.59
Tax expense:											operties and investment p		
Current tax											external registered prop		
- for current period	12.92	6.98	0.44	19.90	8.06	0.44	27.96	0.44		ties being valued.	cations and recent experier	ice in the location a	nd category of the
- for earlier years	(3.81)	22	18.89	(3.81)	-	18.89	(3.81)	18.89			Flows (NDCF) of Brookfi		suant to guidance
Deferred tax charge/ (credit)	(68.14)	(92.25)	(122.93)	(160.39)	(84.62)	(122.93)	(245.01)	(122.93)	under F	Paragraph 6 to SEBI Ci	rcular No. CIR/IMD/DF/146	2016	₹ in Million
Tax expense for the period/ year	(59.03)	(85.27)	(103.60)	(144.30)	(76.56)	(103.60)	(220.86)	(103.60)	S. No.	Particulars	For the quarter ended Fo 31 March 2022	r the quarter ended 1 December 2021	For the year ended 31 March 2022
Profit for the period/ year after income tax	444.83	596.86	271.88	1,041.69	1,421.16	255.23	2,462.85	253.03	1 N	et Distributable Cash Flows stribution payout ratio	1,558.06 109.7%	1,434.48 105.5%	6,884.58 99.6%
Other comprehensive income									923 122	stribution	1,708.94	1,514.01	6,856.57*
Items that will not be reclassified										Payment of interest	958.35	993.19	4,509.50
to profit or loss										Payment of dividend	23.45	30.28	216.66
- Remeasurement of										Repayment of SPV debt nterest on fixed deposit	720.44 6.70	481.46 9.08	2,104.50 25.91
defined benefit obligations	(0.50)	0.47	(0.35)	(0.03)	1.22	(0.35)	1.19	(0.35)		o. of units outstanding	33,50,87,073	30,28,01,601	33,50,87,073
 Income tax related to items that will not be reclassified to 									5 Di	stribution per unit (DPU) in	5.10	5.00	22.10
profit or loss	0.17	(0.11)	0.07	0.06	(0.26)	0.07	(0.20)	0.07			ager to the Trust, in their mee		
Other comprehensive income /) per unit which aggregates to ₹ 5.10 per unit comprises ₹ 2.86 p		
(Loss) for the period/ year,	(0.22)	0.26	(0.28)	0.02	0.06	(0.29)	0.00	(0.20)	shareho	Ider loan and CCD's, ₹0.07	per unit in the form of dividend,	₹2.15 per unit in the f	orm of repayment of
net of tax	(0.33)	0.36	(0.28)	0.03	0.96	(0.28)	0.99	(0.28)			unit in the form of interest on fin based on the amount of distribution		and total no of units
Total comprehensive income for the period/ year	444.50	597.22	271.60	1,041.72	1,422.12	254.95	2,463.84	252.75	outstand	ling on the record date for the	respective quarter of the distribu	tion.	
Earnings per unit									DISCLAI part of	MER: This publication ha any statutory requirem	s been prepared for general ent. The information conta	information purpos ned herein is audi	es only and not as ted/unaudited and
Basic	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.26	the Bro	okfield India REIT and th	ent. The information conta condensed consolidated fina e stock exchanges. No repre	sentation or warran	tv is made nor anv
Diluted	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.26	liability	accepted with respect to	the fairness or completeness form their own view of t	of the contents here	of. Readers should

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India Real Estate Trust



Quality Assets. Imaginative Workspaces. Fostering Cultures.



(1) Yield calculated on IPO price of ₹ 275 per unit. (2) Pre-tax olders basis the closing unit price of ₹ 319.10 on May 17, 2022 on the NSE. (3) Candor Techspace N2

Financial results for the quarter, half year and year ended March 31, 2022

PART I: Condensed Consolidated Statement of Profit and Loss

								₹ in Million
Particulars	For the quarter ended 31 March 2022 (Unaudited)	For the quarter ended 31 December 2021 (Unaudited)	For the quarter ended 31 March 2021 (Unaudited)	For the half year ended 31 March 2022 (Unaudited)	For the half year ended 30 September 2021 (Unaudited)	For the half year ended 31 March 2021 (Unaudited)	For the year ended 31 March 2022 (Audited)	From 17 July 2020 to 31 March 2021 (Audited)
Income and gains								
Revenue from operations	2,509.13	1,950.89	1,309.42	4,460.02	4,307.89	1,309.42	8,767.91	1,309.42
Other income	104.78	52.58	51.65	157.36	66.87	51.65	224.23	51.65
Total income	2,613.91	2,003.47	1,361.07	4,617.38	4,374.76	1,361.07	8,992.14	1,361.07
Expenses and losses								
Cost of material consumed	4.94	5.48	2.48	10.42	13.60	2.48	24.02	2.48
Employee benefits expenses	42.20	51.11	28.10	93.31	103.54	28.10	196.85	28.10
Finance costs	800.86	435.22	410.77	1,236.08	844.61	410.77	2,080.69	410.77
Depreciation and amortization								
expenses	665.42	492.07	316.75	1,157.49	927.28	316.75	2,084.77	316.75
Investment management fees	18.34	16.96	-	35.30	45.91	-	81.21	-
Valuation Expenses	6.47	1.20	5.78	7.67	3.93	5.78	11.60	5.78
Trustee Fees	0.73	0.74	0.77	1.47	1.48	1.56	2.95	2.21
Other expenses	689.15	489.10	428.14	1,178.25	1,089.81	444.00	2,268.06	445.55
Total expenses	2,228.11	1,491.88	1,192.79	3,719.99	3,030.16	1,209.44	6,750.15	1,211.64
Profit before income tax	385.80	511.59	168.28	897.39	1,344.60	151.63	2,241.99	149.43
Tax expense:								
Current tax								
- for current period	12.92	6.98	0.44	19.90	8.06	0.44	27.96	0.44
- for earlier years	(3.81)	-	18.89	(3.81)	-	18.89	(3.81)	18.89
Deferred tax charge/ (credit)	(68.14)	(92.25)	(122.93)	(160.39)	(84.62)	(122.93)	(245.01)	(122.93)
Tax expense for the period/ year	(59.03)	(85.27)	(103.60)	(144.30)	(76.56)	(103.60)	(220.86)	(103.60)
Profit for the period/ year after income tax	444.83	596.86	271.88	1,041.69	1,421.16	255.23	2,462.85	253.03
Other comprehensive income								
Items that will not be reclassified to profit or loss								
 Remeasurement of defined benefit obligations 	(0.50)	0.47	(0.35)	(0.03)	1.22	(0.35)	1.19	(0.35)
 Income tax related to items that will not be reclassified to profit or loss 	0.17	(0.11)	0.07	0.06	(0.26)	0.07	(0.20)	0.07
Other comprehensive income / (Loss) for the period/ year, net of tax	(0.33)	0.36	(0.28)	0.03	0.96	(0.28)	0.99	(0.28)
Total comprehensive income for the period/ year	444.50	597.22	271.60	1,041.72	1,422.12	254.95	2,463.84	252.75
Earnings per unit								
Basic	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.26
Diluted	1.36	1.97	1.60	3.30	4.69	3.03	7.97	4.26

Condensed Consolidated Financial Statements

Part II: Select explanatory notes to the Condensed Consolidated Financial Statements IS for the quarter, half year and year ended 31 March 2022

- The above is an extract of the detailed format of quarter, half year and year ended results filed with the Stock Exchanges vide Circular No: CIR/ MID/ DF/ 146/2016 issued by SEBI (SEBI Circular). The full format of the quarter, half year and year ended results are available on the websites of the BSE and NSE and is also available on the Brookfield India REIT's website www.brookfieldindiareit.in.
- 2. The Audited Condensed Consolidated Financial Statements ("the Statement") of Brookfield India REIT and its subsidiaries (together known as 'Brookfield India REIT Portfolio companies' or 'Group') for the year ended 31 March 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 18 May 2022.
- 3. The Condensed Consolidated Financial Statements for the year ended 31 March 2022 was subjected to audit by Statutory Auditors of Brookfield India REIT and they have issued an unqualified opinion. The audit report of the Statutory Auditors is filed with Bombay Stock Exchange and National Stock Exchange and is also available on the Brookfield India REIT's website www.brookfieldindiareit.in.
- 4. The Condensed Consolidated Financial Statements have been prepared in accordance with the requirements of SEBI (Real Estate Investment Trusts) Regulations, 2014, as amended from time to time read with the SEBI Circular number CIR/IMD/DF/146/2016 dated 29 December 2016 ("REIT Regulations"); Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting", as defined in Rule 2(1)(a) of the Companies (Indian Accounting Standards) Rules, 2015 ('Ind AS') to the extent not inconsistent with the REIT Regulations. Regulations, read with relevant rules issued thereunder and other accounting principles generally accepted in India
 - 5. Brookfield India REIT was registered pursuant to a trust deed dated 17 July 2020, the management has provided the information with effect from said date i.e. 17 July 2020 for the year ended 31 March 2021.

Part III: Statement of Net Assets at fair value ₹ in Millions S.No. Particulars Fair value as at 31 March 2022 Fair value as at 31 March 2021 1.23.783.52 1,70,891.54 Assets Α. В. (59,037.05) (27,919.49) Liabilities C. Net Assets (A-B) 1,11,854.49 95,864.03 D. No. of units 33,50,87,073 30,28,01,601 E. NAV per unit (C/D) (₹) 333.81 316.59

The fair value of investment properties and investment property under development has been determined by independent external registered property valuers, having appropriately recognised professional qualifications and recent experience in the location and category of the properties being valued.

Part IV: Net Distributable Cash Flows (NDCF) of Brookfield India REIT pursuant to guidance under Paragraph 6 to SEBI Circular No. CIR/IMD/DF/146/2016 **₹ in Mil**

S. No.	Particulars	For the quarter ended 31 March 2022	For the quarter ended 31 December 2021	For the year ended 31 March 2022
1	Net Distributable Cash Flows	1,558.06	1,434.48	6,884.58
2	Distribution payout ratio	109.7%	105.5%	99.6%
3	Distribution	1,708.94	1,514.01	6,856.57*
	- Payment of interest	958.35	993.19	4,509.50
	- Payment of dividend	23.45	30.28	216.66
	- Repayment of SPV debt	720.44	481.46	2,104.50
	- Interest on fixed deposit	6.70	9.08	25.91
4	No. of units outstanding	33,50,87,073	30,28,01,601	33,50,87,073
5	Distribution per unit (DPU) in ₹	5.10	5.00	22.10

The Board of Directors of the Manager to the Trust, in their meeting held on 18 May 2022, have declared distribution to Unitholders of ₹ 5.10 per unit which aggregates to ₹ 1,708.94 million for the quarter ended 31 March 2022. The distributions of ₹ 5.10 per unit comprises ₹ 2.86 per unit in the form of interest payment on shareholder loan and CCD's, ₹ 0.07 per unit in the form of dividend, ₹ 2.15 per unit in the form of repayment of SPV debt and the balance ₹ 0.02 per unit in the form of interest on fixed deposit. * The total amount of distribution is based on the amount of distribution declared per unit and total no of units outstanding on the reproduct for the representation.

outstanding on the record date for the respective quarter of the distribution.

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