

SRIJAN REALTY PRIVATE LIMITED

36/1A ELGIN ROAD, KOLKATA-700020
CIN: U51909WB1996PT10178214
Standalone Balance Sheet as at 31 March, 2024

Rs in Lakhs

Particulars	Note No.	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	2622.79	840.70
(b) Investment Property	5	37.50	37.50
(c) Other Intangible Assets	6	6.73	5.90
(d) Financial Assets			
(i) Investments	7	3236.84	3247.41
(ii) Loans			
(iii) Other Financial Assets	8	5.00	857.07
(e) Deferred tax assets (net)	9	830.21	837.87
(f) Other non-current assets	10	9504.64	6951.49
Current assets			
(a) Inventories	11	42068.15	33271.58
(b) Financial Assets			
(i) Trade receivables	12	3102.78	2574.10
(ii) Cash and cash equivalents	13	1021.60	129.71
(iii) Other Bank Balances	14	1321.78	-
(iv) Loans	15	67.75	61.14
(v) Other Financial Assets	16	28260.73	32303.96
(c) Current Tax Assets (Net)	17	493.85	427.80
(d) Other current assets	18	4089.91	3753.64
Total Assets		96670.26	85299.94
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	19	2110.03	2110.03
(b) Other Equity	20	24051.68	23594.18
		25161.70	25704.21
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	21	4930.38	3026.42
(ii) Lease Liabilities	22	610.10	-
(iii) Other financial liabilities	23	744.24	759.19
(b) Provisions	24	169.58	133.04
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	25	23343.46	24334.09
(ii) Lease Liabilities	26	39.93	-
(iii) Trade payables	27	-	-
(a) Total outstanding dues of Micro Enterprises and Small Enterprises		278.17	-
(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises		1477.17	1150.46
(iv) Other financial liabilities	28	5698.51	9398.19
(b) Other current liabilities	29	33161.59	20757.23
(c) Provisions	30	55.42	37.12
Total Equity and Liabilities		96670.26	85299.94
Material accounting policies	2-3		

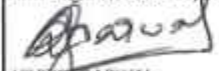
The accompanying notes are an integral part of the standalone financial statements
As per our report of even date attached

For and on behalf of the Board of Directors

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/0300272


VIVIK AGARWAL

Partner

Membership No. 301571


Kolkata

Date : 25.09.2024



For SRIJAN REALTY (P) LIMITED For SRIJAN REALTY (P) LIMITED


Director / Authorised Signatory


Director / Authorised Signatory

R N AGARWAL

Whole-time Director

DIN:00206676

P K AGARWAL

Director

DIN:00206927

SRIJAN REALTY PVT. LTD.


Company Secretary
ANIL GUPTA
Company Secretary
Kolkata

SRIJAN REALTY PRIVATE LIMITED

36/1A ELGIN ROAD, KOLKATA-700020

CIN: U51909WB1996PTC078214

Standalone Statement of Profit and Loss for the year ended 31 March, 2024

Rs in Lakhs

Particulars	Note No.	For the Year Ended 31st March, 2024 (₹)	For the Year Ended 31st March, 2023 (₹)
REVENUE			
(a) Revenue From Operations	31	2374.76	1325.40
(b) Other Income	32	4411.87	1886.27
Total Income		6786.64	3211.66
EXPENSES			
(a) Construction Activity Expenses	33 (a)	5553.23	7466.17
(b) Purchases of Stock-in-Trade		365.86	2.88
(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	33 (b)	-6661.82	-10120.30
(d) Employee benefits expense	34	1503.61	1373.14
(e) Finance costs	35	1516.21	1922.46
(f) Depreciation and amortization expense	36	314.47	254.32
(g) Other expenses	37	3748.74	3191.37
Total expenses		6340.30	4089.83
Profit/(loss) before tax		446.33	-878.17
Tax expense:			
(a) Current tax		4.33	-
(b) Deferred tax	10	3.02	697.76
Profit/(loss) for the year		438.98	-1575.92
Other Comprehensive income			
(a) Items that will not be reclassified to profit or loss			
(i) Remeasurement of Defined Benefit Plan		23.15	6.83
(ii) Changes in Fair valuation of Equity Instruments		-	-
Income tax relating to items that will not be reclassified to profit or loss		-4.63	1.90
Total Comprehensive income for the period		457.50	-1567.20
Earnings per equity share (for continuing operation):	38		
(1) Basic		2.08	-7.47
(2) Diluted		2.08	-7.47
Material accounting policies	2-3		

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For S K AGARWAL AND CO CHARTERED ACCOUNTANTS LLP
Chartered Accountants
Firm Regn. No. 306033/E300272

VIVEK AGARWAL
Partner
Membership No. 301571
Kolkata
Date : 25.09.2024



For SRIJAN REALTY (P) LIMITED For SRIJAN REALTY (P) LIMITED
R N Agarwal P. K. Agarwal
Director / Authorised Signatory Director / Authorised Signatory

R N AGARWAL
Whole-time Director
DIN:00206676

P K AGARWAL
Director
DIN:00206927

SRIJAN REALTY PVT. LTD.

Anil Gupta
Company Secretary

ANIL GUPTA
Company Secretary
Kolkata

SRIJAN REALTY PRIVATE LIMITED

36/1A ELGIN ROAD, KOLKATA-700020

CIN: U51909WB1996PTC078214

Standalone Cash Flow Statement for the year ended 31st March 2024

Rs in Lakhs

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A. Cash flow from operating activities:		
Profit/(loss) before tax		
Adjustments for:	446.33	-678.17
Provision For Deferred Tax		
Depreciation	7.66	605.88
Liabilities Written Off	314.47	254.32
Interest Income	-	-29.09
Provision for expected credit loss model	-16.73	-974.53
Finance Cost	1516.21	86.57
Gain/Loss on Actuarial Valuation & Fair Valuation of Investments through OCI	-	1922.46
(Profit)/Loss on Sale of Investment	18.81	8.73
	-	-24.54
Operating profit before working capital changes	2286.46	1061.31
Adjustments for :		
Increase/(Decrease) in Trade and other payables	9351.06	5878.67
Decrease / (Increase) in Trade Receivable & Other Receivables	-867.27	-1232.40
Decrease / (Increase) Receivable from govt authorities	-432.20	-136.17
Decrease / (Increase) in Inventories	-6796.55	-10059.44
Decrease / (Increase) in Loans & Advances	-6.60	23.29
Decrease / (Increase) in Other Financial Assets	504.53	-2166.68
Increase/(Decrease) in Provisions	704.88	22.11
Increase/(Decrease) in other Financial liabilities	-56.45	-37.23
(Increase)/ Decrease in Security Deposits	-207.67	-17.38
Security Deposits (Refunded)/ Taken		
Cash flow from operating activities before taxes	2480.26	-6663.92
Direct Taxes Paid (net)	-73.40	-800.17
Net cash flow from operating activities (A)	2406.86	-7470.10
B. Cash flow from investing activities:		
Purchase of Property Plant & Equipment	-2097.39	-227.65
On Current account with partnership firm LLP	3533.60	-1356.87
Sale of Investment (Net)	-	88.59
Purchase of Investments in a Joint Venture LLPs	10.57	-57.27
Investment in Fixed Deposits (Net)	-464.71	-849.11
Loans Refunded/ (Given) to Body Corporate	-1476.57	1195.81
Loans Refunded/ (Given) to Related Party	-434.32	3903.23
Interest Received	16.73	974.53
Net cash from investing activities (B)	-912.10	3871.26
C. Cash flow from financing activities:		
Repayments/Proceeds from Borrowings	913.34	5614.54
Finance Cost	-1616.21	-1922.46
Net cash from financing activities (C)	-602.87	3692.08
Net increase/(decrease) in cash & cash equivalents (A+B+C)	891.89	93.24
Add: cash and cash equivalents at the beginning of the year	129.71	36.47
Cash and cash equivalents at the end of the year	1021.60	129.71

Notes to the cash flow statement

- The above statement of cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) - 7 "Statement of Cash Flow".
- Cash and cash equivalent comprises of:

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash on hand	.09	.09
Balances with banks		
in current accounts	1021.51	129.62
Total	1021.60	129.71

See accompanying Notes forming part of the standalone financial statements

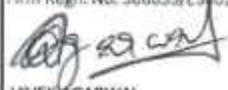
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For and on behalf of the Board of Directors

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/E340272



VIVEK AGARWAL

Partner

Membership No. 301571

Place: Kolkata

Date: 25.09.2024

For SRIJAN REALTY (P) LIMITED

For SRIJAN REALTY (P) LIMITED


Director / Authorised Signatory


Director / Authorised Signatory

Whole-time Director

DIN:00206676

P K AGARWAL

Director

DIN:00206927

SRIJAN REALTY PVT. LTD.


Company Secretary



SRIJAN REALTY PRIVATE LIMITED

36/1A ELGIN ROAD, KOLKATA-700020

CIN: U51009WB1996PTC078214

Statement of Changes in Equity for the period ended 31st March, 2024

A. Equity Share capital

(1) Balance as at 31st March, 2024

Balance at 1st April, 2023	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the year	Balance at 31st March, 2024
2110.03	-	2110.03	-	2110.03

(2) Balance as at 31st March, 2023

Balance at 1st April, 2022	Changes in Equity Share Capital due to prior period errors	Restated balance at 1st April, 2021	Changes in equity share capital during the year	Balance at 31st March, 2023
2110.03	-	2110.03	-	2110.03

B. Other Equity

Particulars	Reserves and Surplus			Items of Other Comprehensive Income		Total
	Securities Premium	General Reserve	Retained Earnings	Equity instrument through FVOCI (net of tax)	Remeasurement of the Defined Benefit Plans	
Balance at 1st April, 2022	3567.12	187.01	21331.78	73.96	1.50	25161.38
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	3567.12	187.01	21331.78	73.96	1.50	25161.38
Profit for the year	-	-	-1575.92	-	.00	-1575.92
Other Comprehensive Income's net of Income Tax	-	-	.00	-	8.73	8.73
Transfer to Retained Earnings	-	-	8.73	-	-8.73	-
Balance at 31st March, 2023	3567.12	187.01	19764.59	73.96	1.50	23594.18
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	3567.12	187.01	19764.59	73.96	1.50	23594.18
Profit for the year	-	-	438.98	-	.00	438.98
Other Comprehensive Income's net of Income Tax	-	-	.00	-	18.51	18.51
Transfer to Retained Earnings	-	-	18.51	-	-18.51	-
Balance at 31st March, 2024	3567.12	187.01	20222.08	73.96	1.50	24051.68
Material accounting policies	2-3					

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date attached.

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/E300272



VIVEK AGARWAL

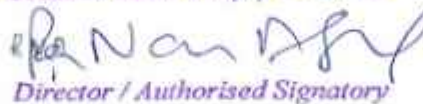
Partner

Membership No. 301571

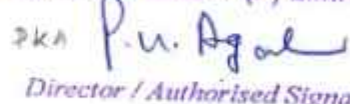
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For SRIJAN REALTY (P) LIMITED



Director / Authorised Signatory



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R N AGARWAL

Whole-time Director

DIN:00206676

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SRIJAN REALTY PVT. LTD.


Company Secretary

ANIL GUPTA

Company Secretary

Kolkata

Date: 25.09.2024



1 Corporate Information

Srijan Realty Pvt. Ltd. ('the Company') was incorporated on 19th March 1996.

The Company is primarily engaged in the business of real estate construction, development and other related activities.

The functional and presentation currency of the Company is Indian Rupee (₹) which is the currency of the primary economic environment in which the Company operates.

2 Recent Accounting Developments

The Ministry of Corporate Affairs (MCA) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to

time. On March 31, 2023, the MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2023, as below :

Ind AS 1, Presentation of Financial Statements – The amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2023. The Company has evaluated the amendment and the impact of the amendment is insignificant in the Company's financial statements.

Ind AS 8, Accounting Policies, Changes in Accounting Estimates and Errors – The amendment has introduced a definition of 'accounting estimates' and included amendments to Ind AS 8 to help entities distinguish changes in accounting policies from changes in accounting estimates. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2023. The Company has evaluated the amendment and there is no impact on its financial statements.

Ind AS 12, Income Taxes – This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2023. The Company has evaluated the amendment and there is no impact on its financial statements.

3 Basis of Preparation and ~~financial~~ accounting Policies

The significant accounting policies applied by the Company in the preparation of its financial statements are listed below. Such accounting policies have been applied consistently to all the periods presented in these financial statements and in preparing the opening Ind AS Balance Sheet as at April 1, 2021 for the purpose of transition to Ind AS, unless otherwise indicated.

3.1 Statement of Compliance

Standalone Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act.

For all periods upto and including the year ended 31st March 2022, the Company prepared its Standalone Financial Statements in accordance with requirements of the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 ("Previous GAAP").

3.2 Historical cost convention

The Financial Statements have been prepared under the historical cost convention on an accrual basis, except for the following items:

- (i) Financial instruments that are measured in terms of relevant Ind AS at fair value / amortized cost at the end of each reporting period.
- (ii) Inventories are valued at lower of Cost or Net Realisable Value.
- (iii) Defined Benefit Plans - Plan assets are measured at fair value.

3.3 Current versus Non-current Classification

The company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

3.4 Use of estimates

In preparing the financial statements in conformity with Ind AS, management has made estimates, judgments and assumptions which affect the application of accounting policies and the reported amounts of assets and liabilities as at the date of financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting are recognized prospectively. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to financial statements.

Critical Estimates & judgements

The areas involving critical estimates or judgments are as follows:

- **Estimation of defined benefit obligation**

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined by actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

3.5 Property, Plant and Equipment**i. Recognition and initial measurement**

Items of property, plant and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.



The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

ii. Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

iii. Depreciation

Depreciation is provided on written down value method based on useful life of asset and in the manner prescribed in Schedule-II to the Companies Act, 2013 specified in Schedule II to the Companies Act, 2013. Small Value Fixed assets costing 5000/- or lower is not capitalised.

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Asset category	Management estimate of useful life	Useful life as per Schedule II to the Companies Act, 2013
Buildings	60 years	30- 60 years
Plant and equipment	15 years	15 years
Office equipment	5 years	5 years
Furnitures and fixtures	10 years	10 years
Motor vehicles	8 years	8 years
Computer	3 Years	3 years
Server & Network	3 Years	3 years

Depreciation on PPE commences when the assets are ready for their intended use.

iv. Methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

v. De-recognition

An item of property, plant and equipment or its components is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss

3.6 Investment Property

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Subsequent expenditure is capitalized to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

Investment properties are derecognized either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of derecognition.

3.7 Impairment of Non Financial Assets

Tangible and intangible assets are reviewed at each Balance Sheet date for impairment. In case events and circumstances indicate any impairment, recoverable amount of assets is determined. An impairment loss is recognized in the statement of profit and loss, whenever the carrying amount of assets either belonging to Cash Generating Unit (CGU) or otherwise exceeds recoverable amount. The recoverable amount is the higher of assets fair value less cost of disposal and its value in use. In assessing value in use, the estimated future cash flows from the use of the assets are discounted to their present value at appropriate rate.

Impairment losses recognized earlier may no longer exist or may have come down. Based on such assessment at each reporting period the impairment loss is reversed and recognized in the Statement of Profit and Loss. In such cases the carrying amount of the asset is increased to the lower of its recoverable amount and the carrying amount that have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years.

3.8 Inventories

Inventories are valued at the lower of cost and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including other levies, transit insurance and receiving charges and cost is determined on FIFO basis.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

Construction work in progress is valued at lower of cost and net realizable value. In determining cost, First in first out (FIFO) method is used. Cost comprises of direct and indirect cost of construction incurred for bringing such construction work in progress to its present condition and includes other common infrastructure development cost which will be realised on completion of various phases over duration of the project.

3.9 Revenue Recognition

The Company derives revenues primarily from sale of properties comprising of commercial/residential units and sale of plotted and other lands.

The Company recognises revenue when it determines the satisfaction of performance obligations at a point in time and subsequently over time when the Company has enforceable right for payment for performance completed to date. Revenue is recognised upon transfer of control of promised products to customer in an amount that reflects the transaction price i.e. consideration which the Company expects to receive in exchange for those products.

The Company enters into Development and Project Management agreements with land-owners. Accounting for income from such projects, measured at transaction price, is done on accrual basis as per the terms of the agreement.

Interest Income

Interest income is accounted on an accrual basis at effective interest rate. Interest on delayed payment and forfeiture income are accounted based upon underlying agreements with customers.

Dividend Income

Dividend income from investment is recognised when the companies right to receive the payment of the same is established by the balance sheet date.

3.10 Provisions

A provision is recognized if, as a result of a past event, the company has a present obligation (legal or constructive) that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are not recognized for future operating losses. Where the effect of time value of money is material, provisions are measured at the present value of management's best estimate of the required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to passage of time is recognized as interest expense.

Onerous Contracts

Provisions for onerous contracts are recognized when the expected benefits to be derived by the company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. Where the effect of time value of money is material, the provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established the company recognizes any impairment loss on the assets associated with that contract.

3.11 Investment in Subsidiary

Investment in subsidiaries are measured at cost in accordance with Ind AS 27.

3.12 Financial Instruments**(a) Initial Recognition & Measurement**

The company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Statement of Profit and Loss (FVTPL)) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit and loss are recognised immediately in Statement of Profit and Loss. Regular way purchase and sale of financial assets are accounted for at trade date i.e., the date at which the company commits to purchase or sell the asset.

(b) Classification of Financial Assets

On initial recognition, a financial asset is classified to be measured at amortised cost, fair value through other comprehensive income (FVTOCI) or FVTPL.

Financial asset is measured at amortised cost if it meets both of the following conditions:

- The asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Such financial assets are measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss.

Financial asset is measured at fair value through other comprehensive income if it meets both of the following conditions:

- The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The company recognizes impairment losses and reversals and foreign exchange gain or loss in the Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Financial asset is measured at fair value through profit or loss:

A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss. The company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL, which is thereafter irrevocable. However, such election is allowed only if doing so reduces or eliminates an accounting mismatch or recognition inconsistency (referred to as "accounting mismatch"). The company has not designated any debt instrument as at FVTPL.

(c) Derecognition of Financial Assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.



(d) Impairment of Financial Assets

The company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (Profit and Loss). This amount is reflected under the head 'other expenses' in the Profit and Loss.

ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

(e) Classification as Debt or Equity

Debt and equity instruments issued by a company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

(f) Fair value of Financial Instruments

In determining the fair value of its financial instruments, the company uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date

Fair Value hierarchy:

All assets and liabilities for which fair value is measured or disclosed in the standalone financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level - 1 Quoted (unadjusted) market prices in active markets for identical assets and liabilities

Level - 2 valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level - 3 valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognized in the standalone financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Financial Liabilities

Financial liabilities are carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments. The company's financial liabilities include trade and other payables and loans and borrowings.

Loans and Borrowings: After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

(g) Derecognition of Financial Liabilities

A financial liability (or a part of a financial liability) is derecognized from the company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

(h) Reclassification of Financial Instruments

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Original Classification	Revised Classification	Accounting Treatment
Amortised Cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortized cost and fair value is recognised in Statement of Profit and Loss.
FVTPL	Amortised Cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost	Amortised Cost	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.

FVTOCI	Amortised Cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at Amortised Cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of Profit and Loss at the reclassification date.

(h) Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the carrying cost of an asset exceeds its recoverable value being higher of value in use and net selling price. Value in use is computed at net present value of cash flow expected over the balance useful lives of the assets. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (Cash Generating Units - CGU).

An impairment loss is recognised as an expense in the statement of profit and loss in the year in which an asset is identified as impaired. The impairment loss recognised in earlier accounting period is reversed if there has been an improvement in recoverable amount.

3.13 Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either,

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Company's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

3.14 Cash & Cash Equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the company's cash management.

3.15 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.

3.16 Employee Benefits**(a) Short term Obligations**

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employee's services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

(b) Post Employment Obligations**Defined Benefit Obligations**

- The liability or asset recognized in the balance sheet in respect of defined benefit plans is the present value of the defined benefits obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the Projected Unit Credit Method at the year end.
- The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligations.
- The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in Employees Benefits Expense in the statement of profit and loss.
- Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the period in which they occur, directly in Other Comprehensive Income. They are included in retained earnings in the statement of changes in equity.
- Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognized immediately in the profit or loss as past service cost.



Defined Contribution Plans

The company pays provident fund contribution to publicly administered provident funds as per local regulations. The company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payment is available.

(c) Other Long Term Employee Benefit Obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured annually by actuaries as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognized in the statement of profit and loss through other comprehensive income/loss.

3.17 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current Tax:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

Deferred Tax:

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Current and Deferred Tax for the period

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

3.18 Earnings per share:

Basic earnings per share is computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

3.19 Contingent Liability & Contingent Assets

A Contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognised because it is not possible that an outflow of resources will be required to settle the obligation. A Contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it can not be measured reliably, the company does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent assets are usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent assets are not recognised though are disclosed, where an inflow of economic benefits is possible.



Note 4 : Property, Plant & Equipments

As at 31st March 2024

Particulars	Gross Block			Accumulated depreciation/ amortisation/ impairment			Net Block	
	Balance as at April 01, 2023	Additions	Disposals/ adjustments	Balance as at March 31, 2024	For the year	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at March 31, 2023
Property, plant and equipment								
Freehold Land	80.37	-	-	80.37	-	-	80.37	80.37
Building	294.54	514.09	-	808.63	11.78	-	641.35	139.04
Office Equipments	342.12	92.60	-	434.72	35.75	-	126.17	59.32
Furniture and Fixtures	626.13	561.41	-	1187.54	94.05	-	576.42	143.76
Vehicles	455.93	74.77	-	530.70	53.83	-	135.56	114.62
Plant & Machinery	654.96	148.52	-	803.48	54.55	-	387.56	293.59
Right to use Assets	-	674.16	-	674.16	55.19	-	618.96	-
Prepaid Lease Rent	-	23.30	-	23.30	1.59	-	21.71	-
Total	2454.04	2065.54	-	4519.59	306.75	-	2622.79	840.70

As at 31st March 2023

Particulars	Gross Block			Accumulated depreciation/ amortisation/ impairment			Net Block	
	Balance as at April 01, 2022	Additions	Disposals/ adjustments	Balance as at March 31, 2023	For the year	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at March 31, 2022
Property, plant and equipment								
Freehold Land	80.37	-	-	80.37	-	-	80.37	80.37
Building	285.54	9.00	-	294.54	11.54	-	139.04	141.59
Office Equipments	295.97	46.15	-	342.12	35.64	-	69.32	58.81
Furniture and Fixtures	528.71	97.41	-	626.13	25.28	-	143.76	71.63
Vehicles	528.29	7,000	72.43	455.93	45.69	61.96	114.62	170.71
Plant & Machinery	569.46	85.49	-	654.96	134.44	-	293.59	342.54
Total	4576.69	238.13	72.43	2454.04	252.60	61.96	840.70	865.65

Notes:

(a) Certain property, plant and equipment are pledged against borrowings, the details borrowings have been described in Note 23 & 25.

(b) Capitalised Borrowing Cost:

No borrowing cost are capitalised during the current year and previous year.

(c) On transition to Ind AS (i.e. 1 April 2021), the Company has elected to continue with the carrying value of all property, plant and equipment measured as per previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.

(d) All assets are held in the name of the company

(e) There is no contractual commitments for the acquisition of property, plant and equipment.



Note 5: Investment Property

As At 31st March 2024

Particulars	Gross Block			Accumulated depreciation/ amortisation/ impairment			Net Block	
	Balance as at April 01, 2023	Additions	Disposals/ adjustments	Balance as at March 31, 2024	For the year	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at March 31, 2023
Investment Property Land	37.50	-	-	37.50	-	-	37.50	37.50
Total	37.50	-	-	37.50	-	-	37.50	37.50

Notes: Investment property is stated at cost as fair valuation of the same is not practically possible.

As at 31st March 2023

Particulars	Gross Block			Accumulated depreciation/ amortisation/ impairment			Net Block	
	Balance as at April 01, 2022	Additions	Disposals/ adjustments	Balance as at March 31, 2023	For the year	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at March 31, 2022
Investment Property Land	37.50	-	-	37.50	-	-	37.50	37.50
Total	37.50	-	-	37.50	-	-	37.50	37.50

Notes: Investment property is stated at cost.

Note 6 : Other Intangible Assets

As At 31st March 2024

Particulars	Gross Block			Accumulated depreciation/ amortisation/ impairment			Net Block	
	Balance as at April 01, 2023	Additions	Disposals/ adjustments	Balance as at March 31, 2024	For the year	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at March 31, 2023
Computer Software Trademark	60.90 5.35	10.84	-	71.74	7.68	-	6.73	3.57 2.32
Total	66.25	10.84	5.35	71.74	7.68	3.02,612	6.73	5.90

As at 31st March 2023

Particulars	Gross Block			Accumulated depreciation/ amortisation/ impairment			Net Block	
	Balance as at April 01, 2022	Additions	Disposals/ adjustments	Balance as at March 31, 2023	For the year	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at March 31, 2022
Computer Software Trademark	60.90 5.35	-	-	60.90 5.35	1.04 .67	-	3.57 2.32	4.62 3.00
Total	66.25	-	-	66.25	1.72	-	5.90	7.62



Note 7 : Investments in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Value of Investments (₹)	
		As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
TANU TRADING PRIVATE LIMITED	₹10 each	9,900	9,900	.99	.99
TRIUPATI ADVISORY SERVICES PRIVATE LIMITED	₹10 each	10,000	10,000	1.00	1.00
TRIUPATI CONSUMER GOODS PRIVATE LIMITED	₹10 each	10,000	10,000	1.00	1.00
UGAR INFOTECH PRIVATE LIMITED	₹10 each	9,900	9,900	.99	.99
UDIRI INFRA PRIVATE LIMITED	₹10 each	10,000	10,000	1.00	1.00
UNNATI ESTATE PRIVATE LIMITED	₹10 each	10,000	10,000	1.00	1.00
UTILITY COMPLEX PRIVATE LIMITED	₹10 each	10,000	10,000	1.00	1.00
W. K. P. L. CONSTRUCTION PRIVATE LIMITED	₹10 each	8,000	8,000	1.60	1.60
WIGHTY DEVELOPERS PRIVATE LIMITED	₹10 each	8,000	8,000	1.60	1.60
WILSONIA COMPLEX PRIVATE LIMITED	₹10 each	8,000	8,000	1.60	1.60
WILSONIA TOWER PRIVATE LIMITED	₹10 each	8,000	8,000	1.60	1.60
WILSONIA ENCLAVE PRIVATE LIMITED	₹10 each	8,000	8,000	1.60	1.60
WILSONIA CONCLAVE PRIVATE LIMITED	₹10 each	8,000	8,000	1.60	1.60
WILSONIA PLAZA PVT. LTD.	₹10 each	8,000	8,000	1.60	1.60
WOODLAND PROCON PVT. LTD.	₹10 each	10,000	10,000	2.01	2.01
21ST COMMERCIAL PVT. LTD.	₹10 each	8,000	8,000	1.60	1.60
TEST RETAILERS PVT. LTD.	₹10 each	10,000	10,000	2.00	1.00
Sub - Total (A)				811.17	815.17
in Equity Shares of Joint Ventures (segregated)					
MAS INVESTMENT & PRL. CONG. PRIVATE LIMITED	₹10 each	-	3,330	.00	1.67
ONTRUST AGENCIES PRIVATE LIMITED	₹10 each	5,000	5,000	.50	.50
PROGRESSIVE LAND DEVELOPMENT COMPANY PRIVATE LIMITED	₹100 each	510	510	7.86	7.86
REINOSCAN (INDIA) PRIVATE LIMITED	₹100 each	7,300	7,300	112.50	112.50
VEDYAH TANNERY PRIVATE LIMITED	₹100 each	507	507	25.25	25.25
Sub - Total (B)				146.11	147.78
in Partnership Firms (JV)					
Golden Home Developers				1.25	1.25
P/S Sejan Conclave				5.00	5.00
P/S Sejan Enclave				4.80	4.80
P/S Sejan Height Developers				1.00	1.00
P/S Sejan Projects				5.00	5.00
Prithvi Enclave Developers				1.50	1.50
Shreevastu Estate Developers				2.50	2.50
Sky View Developers				9.00	9.00
Sejan Heritage Developers				400.00	400.00
Sub - Total (C)				430.05	430.05
in Limited Liability Partnership (JV)					
ATULIKA PROMOTERS LLP				.49	.49
AUMER DEVELOPERS LLP				1.00	1.00
ALPENA REALTY LLP				1.00	1.00
ALPENA ESTATES LLP				1.00	1.00
ADWARRDEN REALTY LLP				1.00	1.00
BADU ROAD DEVELOPERS - LLP				2.75	2.75
BEHMANI HIGHRISE LLP				1.00	1.00
BHAGWATI INFRA PROMOTERS LLP				.99	.99
BLUESAND BUILDING LLP				1.00	1.00
BRANFORD REAL ESTATE LLP				1.00	1.00
BUDISTORM REALTORS LLP				1.00	1.00
CAMPOR ENCLAVE LLP				.49	.49
CHENNAI REALTY LLP				1.00	1.00
CRUDAL ENCLAVE LLP				.49	.49
DELHON REALTY LLP				1.00	1.00
DUMONT - REALTY LLP				1.00	1.00
DURABLE PLAZA LLP				.49	.49
EAGLEYE PROJECTS LLP				.49	.49
EASTHORN DEVELOPERS LLP				.51	.51
EMERALD PROJECTS LLP				.49	.49
ERUD PLAZA LLP				.49	.49
EXPRESS CONSUMER GOODS LLP				.50	.50
FORTAL REALTY LLP				.50	.50
GALAPAGOS REALTORS LLP				1.00	1.00
GREENFIELD CITY PROJECT LLP				250.00	250.00
GREENQUEST ENCLAVE LLP				1.00	1.00
GREENROSE CONCLAVE LLP				1.00	1.00
GANGAPURNA BUILDING LLP				.50	.00
GANGAPURNA INFRASTRUCTURE LLP				.50	.00
GANGAPURNA LANDMARK LLP				.50	.00
GANGAPURNA NESTAN LLP				.50	.00
GANGAPURNA NIMAN LLP				.50	.00
GANGAPURNA NYRA LLP				.50	.00
GANGAPURNA PLAZA LLP				.50	.00
GANGAPURNA PROMOTERS LLP				.50	.00
GANGAPURNA REALDEV LLP				.50	.00
GANGAPURNA RESIDENCY LLP				.50	.00
GANGAPURNA SKYSCRAPER LLP				.50	.00
GANGAPURNA TOWER LLP				.50	.00
HAZELTON HIGHRISE LLP				1.99	1.99
HARPLE HEIGHT LLP				.00	.90
HEART INFRASTRUCTURE LLP				.49	.49
JEWELRY PLAZA LLP				4.87	4.87
KALASH ENCLAVE LLP				1.00	1.00
KALASH COMPLEX LLP				.98	.98
KOLKATA HERSE LLP				.98	.98
KOLKATA HOUSING LLP				.98	.98
KOLKATA PROMOTERS LLP				.98	.98
KOLKATA REALTY LLP				.98	.98
KOLKATA REALTORS LLP				.98	.98
KOLKATA RESIDENCY LLP				.98	.98
KOLKATA BARTER LLP				1.00	1.00
LLP ADVISORY SERVICES LLP				1.00	1.00
UNNATI REALTORS LLP				1.00	1.00
UNNATI HERSE LLP				.49	.49
UNNATI CONCLAVE LLP				1.00	1.00
UNNATI COMPLEX LLP				.00	.90
UNNATI T-UP LLP				.99	.99
UNNATI REALTY LLP				1.00	1.00
UNNATI RETAIL AND WAREHOUSES LLP				1140.00	1140.00
UNNATI NESTAN LLP				.49	.49
UNNATI ESTATES LLP				.00	.90
UNNATI REALTY LLP				1.00	1.00
UNNATI ESTATES LLP				6.30	4.71
UNNATI REALTORS LLP				1.50	1.50
NORTH EAST RETAILERS LLP				.50	.50
OVERSEAS RESIDENCY LLP				.49	.49
P/S SRILAKSHI DEVELOPERS - LLP				24.75	24.75
P/S SRILAKSHI ESTATE LLP				5.93	5.93
P/S SRILAKSHI REALTY - LLP				2.25	2.25



Note 7 : Investments in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Value of Investments (₹)	
		As at 31st March		As at 31st March	
		2024	2023	2024	2023
PRIMO REAL ESTATE LLP.				1.00	1.00
PARGATIA REALTY LLP				1.00	1.00
PURVELOVER REALTY LLP				.90	.90
PRIMAAC SRJAN DEVELOPERS LLP				1.50	1.50
PRIMAAC SRJAN PROJECTS LLP				6.00	6.00
PS SRJAN REAL ESTATE LLP				.00	1.00
RADHAKRISHNAN PROJECTS LLP.				.75	.75
RENTREE ENCLAVE LLP (RADHAKR)				5.00	5.00
RAMPALAKA HEIGHT LLP.				.00	.90
REDMALE REALTORS LLP.				1.00	1.00
REPROSCAN TECH PARK - LLP				2.25	2.25
SALADAR CONSUMER GOODS LLP				.50	.50
SHIKHAR DISTANCEWORKS LLP				1.00	1.00
SHERWOOD REALTY LLP.				2.00	2.00
SILVERELL REALTY LLP				1.00	1.00
SILVERLING REALTY LLP				1.00	1.00
SNARELL HEIGHT LLP				.10	.10
SNARELL RESIDENCY LLP				1.00	1.00
SOUBHANA REALTY LLP				.00	.90
SOUTHWAYS PROJECT - LLP				13.75	13.75
SRJAN LIFE FEST MANIPUR LLP				.23	2.50
SRJAN INFRASTRUCTURE LLP				.99	.99
SRJAN RESIDENCY LLP				.50	.50
SRJAN SHERIDAN PROJECTS LLP				.50	.50
SRJAN SKYSCRAPER LLP				.99	.99
SRJAN STAR FACILITIES LLP				.50	.50
SRJAN STAR PROJECTS LLP				.75	.75
SRJAN STAR REALTY - LLP				.75	.75
SRJAN SUPER FACILITIES - LLP				.55	.55
SRJAN DEVELOPERS LLP				2.25	2.25
SRJAN HART LLP.				5.00	5.00
SURABHANA REALTORS LLP.				1.00	1.00
SURABH COMMERCIAL LLP				.50	.50
SURABH NAGAN LLP				.99	.99
TANU PROJECTS LLP				.99	.99
TANU RESIDENCY LLP				.99	.99
TANU SKYSCRAPER LLP				.99	.99
TOPTECH REALTY LLP				1.00	1.00
TRIDE PROPERTIES LLP.				.49	.49
TRIDENT INFRASTRUCTURE LLP				4.50	4.50
TRIDENT ESTATES LLP				.00	.49
WATERLOO ESTATES LLP.				1.00	1.00
WATERLOO TOWER LLP				.49	.49
WELAGH REALTY LLP				.00	.90
WELAGH PROMOTERS LLP				.00	3.33
WELAGH ANANDS LLP.				.99	.99
WELAGH CONCEPT LLP.				.99	.99
WELAGH DISCON LLP.				.99	.99
WELAGH ENCLAVE LLP.				.99	.99
WELAGH ESTATES LLP				.99	.99
WELAGH HIGH PROPERTIES LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH LAND AND BUILDING LLP.				.99	.99
WELAGH NAGAN LLP.				.99	.99
WELAGH PLAZA LLP.				.99	.99
WELAGH SKYSCRAPER LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH PROPERTIES LLP.				.99	.99
WELAGH REALTY LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH LAND AND BUILDING LLP.				.99	.99
WELAGH NAGAN LLP.				.99	.99
WELAGH PLAZA LLP.				.99	.99
WELAGH SKYSCRAPER LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH PROPERTIES LLP.				.99	.99
WELAGH REALTY LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH LAND AND BUILDING LLP.				.99	.99
WELAGH NAGAN LLP.				.99	.99
WELAGH PLAZA LLP.				.99	.99
WELAGH SKYSCRAPER LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH PROPERTIES LLP.				.99	.99
WELAGH REALTY LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
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WELAGH LAND AND BUILDING LLP.				.99	.99
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WELAGH SKYSCRAPER LLP.				.99	.99
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WELAGH LAND AND BUILDING LLP.				.99	.99
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WELAGH LAND AND BUILDING LLP.				.99	.99
WELAGH NAGAN LLP.				.99	.99
WELAGH PLAZA LLP.				.99	.99
WELAGH SKYSCRAPER LLP.				.99	.99
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WELAGH PROPERTIES LLP.				.99	.99
WELAGH REALTY LLP.				.99	.99
WELAGH DEVELOPERS LLP.				.99	.99
WELAGH INFRASTRUCTURE LLP.				.99	.99
WELAGH LAND AND BUILDING LLP.				.99	.99
WELAGH NAGAN LLP.				.99	.99
WELAGH PLAZA LLP.					

SRILAN REALTY PRIVATE LIMITED					
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024					
Note 7 : Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms					
Particulars	Face Value	No. of Shares		Value of Investments (₹)	
		As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
Investments Measured at Fair Value Through Profit and Loss (FVTPL)					
Total of Investments measured at Fair Value Through Profit and Loss		-	-	-	-
Total Investments					
Aggregate amount of unquoted investments				2993.96	3004.53
Aggregate amount of quoted investments				-	-
Market value of quoted investments, Current				-	-
Market value of quoted investments, Non-Current				-	-
Aggregate amount of impairment value of investments				-	-
Note 8.1 Category-Wise Investment					
Particulars				As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Financial assets measured at Amortised Cost					
Financial assets measured at Cost					
Financial assets measured at Fair Value through Other Comprehensive Income				2993.96	3004.53
Financial assets measured at Fair Value through Profit and Loss				-	-
Total				2993.96	3004.53
Details of Investment in Partnership Firm	PARTNER NAME	Profit/(Loss) sharing ratio as at 31st March 2024	Amount of investment in capital as at 31st March 2024	Profit/(Loss) sharing ratio as at 31st March 2023	Amount of investment in capital as at 31st March 2023
APTEERUSE PROMOTERS LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
AQUAGREEN REALTY LLP	SRM SURESH KAPPAWAL	99.99%	99,990.00	99.99%	99,990.00
	SRM SURESH KAPPAWAL	0.01%	10.00	0.01%	10.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
CAMPHOR ENCLAVE LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
CRUCIAL ENCLAVE LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
DELIHOM REALTY LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
DUNAGHT REALTY LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
DURKHEE PLAZZA LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
EAGLENE PROJECTS LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
ENSTEEF PROJECTS LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
ETILO PLAZZA LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
FOXTAIL REALTY LLP	SRM SURESH KAPPAWAL	50.00%	50,000.00	50.00%	50,000.00
	SRM SURESH KAPPAWAL	49.00%	49,000.00	49.00%	49,000.00
	TOTAL	99.00%	99,000.00	99.00%	99,000.00
	SRM SURESH KAPPAWAL	0.01%	10.00	0.01%	10.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
GARHET INFRASTRUCTURES LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
GVAL COMPLEX LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
GVAL HOUSE LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
GVAL HOUSING LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
GVAL PROMOTERS LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
GVAL REALSTATE LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
GVAL REALTOR LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
GVAL RESIDENCY LLP	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	97.50%	97,500.00	97.50%	97,500.00
	SRM SURESH KAPPAWAL	2.50%	2,500.00	2.50%	2,500.00
LIBERAL BARTER LLP	SRM SURESH KAPPAWAL	99.90%	99,900.00	99.90%	99,900.00
	SRM SURESH KAPPAWAL	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	99.90%	99,900.00	99.90%	99,900.00
	SRM SURESH KAPPAWAL	0.10%	100.00	0.10%	100.00
LILY ADVISORY SERVICES LLP	SRM SURESH KAPPAWAL	99.90%	99,900.00	99.90%	99,900.00
	SRM SURESH KAPPAWAL	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SRM SURESH KAPPAWAL	99.90%	99,900.00	99.90%	99,900.00
	SRM SURESH KAPPAWAL	0.10%	100.00	0.10%	100.00
LIVINGDOOR HOUSE LLP	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	SRM SURESH KAPPAWAL	17%	17,000.00	17%	17,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00



Note 7 : Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Value of Investments (₹)	
		As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
LINWOOD HILLS LLP	PAWNA CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN REALTY PVT LTD	49%	49,000.00	49%	49,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
AMRITA TE-UP LLP	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN CLUST ASSOCIATE	1%	1,000.00	1%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MIDOLT NIKETAN LLP	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN REALTY PVT LTD	49%	49,000.00	49%	49,000.00
MODERN REALTY LLP	SRIJAN REALTY PRIVATE LIMITED	99.99%	99,990.00	99.99%	99,990.00
	SRIJAN REALTY PRIVATE LIMITED	0.01%	10.00	0.01%	10.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OVERSURE RESIDENCY LLP	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN REALTY PVT LTD	49%	49,000.00	49%	49,000.00
PARVATMA TEUF LLP	SRIJAN REALTY PRIVATE LIMITED	99.90%	99,900.00	99.90%	99,900.00
	SRIJAN REALTY PRIVATE LIMITED	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
PINKFLOWER REALTY LLP	SRIJAN REALTY PRIVATE LIMITED	90%	90,000.00	90%	90,000.00
	SRIJAN CLUST ASSOCIATE	10%	10,000.00	10%	10,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SARINOWAL DISTRIBUTORS LLP	SRIJAN REALTY PRIVATE LIMITED	99.90%	99,900.00	99.90%	99,900.00
	SRIJAN REALTY PRIVATE LIMITED	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SILVERBELL REALTY LLP	SRIJAN REALTY PRIVATE LIMITED	99.99%	99,990.00	99.99%	99,990.00
	SRIJAN REALTY PRIVATE LIMITED	0.01%	10.00	0.01%	10.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SILVERING REALTY LLP	SRIJAN REALTY PRIVATE LIMITED	99.99%	99,990.00	99.99%	99,990.00
	SRIJAN REALTY PRIVATE LIMITED	0.01%	10.00	0.01%	10.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SINDEL ADVISORY LLP	SRIJAN REALTY PRIVATE LIMITED	99.90%	99,900.00	99.90%	99,900.00
	SRIJAN REALTY PRIVATE LIMITED	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SRIJAN INFRASTRUCTURE LLP	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN CLUST ASSOCIATE	1%	1,000.00	1%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SRIJAN RESIDENCY LLP	SRIJAN REALTY PRIVATE LIMITED	50.00%	50,000.00	50.00%	50,000.00
	SRIJAN CLUST ASSOCIATE	12.50%	12,500.00	12.50%	12,500.00
	SRIJAN CLUST ASSOCIATE	12.50%	12,500.00	12.50%	12,500.00
	SRIJAN CLUST ASSOCIATE	12.50%	12,500.00	12.50%	12,500.00
SRIJAN SEYSCRAPER LLP	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN CLUST ASSOCIATE	1%	1,000.00	1%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SUNRISE COMMERCE LLP	SRIJAN REALTY PRIVATE LIMITED	49.50%	49,500.00	49.50%	49,500.00
	SRIJAN CLUST ASSOCIATE	48.51%	48,510.00	48.51%	48,510.00
	SRIJAN CLUST ASSOCIATE	0.99%	990.00	0.99%	990.00
	SRIJAN CLUST ASSOCIATE	1.00%	1,000.00	1.00%	1,000.00
SUNRISE NIKETAN LLP	SRIJAN REALTY PRIVATE LIMITED	100%	1,00,000.00	100%	1,00,000.00
	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN REALTY PRIVATE LIMITED	1%	1,000.00	1%	1,000.00
TARIK PROJECTS LLP	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN CLUST ASSOCIATE	1%	1,000.00	1%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
TARIK RESIDENCY LLP	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN CLUST ASSOCIATE	1%	1,000.00	1%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
TARIK SEYSCRAPER LLP	SRIJAN REALTY PRIVATE LIMITED	99%	99,000.00	99%	99,000.00
	SRIJAN CLUST ASSOCIATE	1%	1,000.00	1%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
TECHTECH REALTY LLP	SRIJAN REALTY PRIVATE LIMITED	99.99%	99,990.00	99.99%	99,990.00
	SRIJAN REALTY PRIVATE LIMITED	0%	10.00	0%	10.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
THEVE PROPERTIES LLP	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN REALTY PVT LTD	49%	49,000.00	49%	49,000.00
TROPIC ESTATES LLP	SRIJAN REALTY PRIVATE LIMITED	100%	1,00,000.00	100%	1,00,000.00
	SRIJAN CLUST ASSOCIATE	0%	-	0%	-
	SRIJAN CLUST ASSOCIATE	0%	-	0%	-
	SRIJAN CLUST ASSOCIATE	0%	-	0%	-
WISERACE TOWERS LLP	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN CLUST ASSOCIATE	17%	17,000.00	17%	17,000.00
	SRIJAN REALTY PVT LTD	49%	49,000.00	49%	49,000.00
GREENFIELD CITY PROJECT LLP	SRIJAN REALTY PRIVATE LIMITED	50.00%	2,50,00,000.00	50.00%	2,50,00,000.00
	SRIJAN REALTY PRIVATE LIMITED	50.00%	2,50,00,000.00	50.00%	2,50,00,000.00
	TOTAL	100%	3,00,00,000.00	100%	3,00,00,000.00
PS SRIJAN REALTY LLP	SRIJAN REALTY PRIVATE LIMITED	0.00%	-	0.00%	-
	SRIJAN CLUST ASSOCIATE	0.00%	-	0.00%	-
	SRIJAN CLUST ASSOCIATE	0.00%	-	0.00%	-
	SRIJAN CLUST ASSOCIATE	0.00%	-	0.00%	-
REPROSCAN TECH PARK LLP	SRIJAN REALTY PRIVATE LIMITED	93.00%	3,30,000.00	93.00%	3,30,000.00
	SRIJAN REALTY PRIVATE LIMITED	67.00%	6,70,000.00	67.00%	6,70,000.00
	TOTAL	100%	10,00,000.00	100%	10,00,000.00
REPROSCAN TECH PARK LLP	SRIJAN REALTY PRIVATE LIMITED	45.00%	2,25,000.00	45.00%	2,25,000.00
	SRIJAN REALTY PRIVATE LIMITED	15.00%	75,000.00	15.00%	75,000.00
	SRIJAN REALTY PRIVATE LIMITED	10.00%	50,000.00	10.00%	50,000.00
	SRIJAN REALTY PRIVATE LIMITED	10.00%	50,000.00	10.00%	50,000.00
REPROSCAN TECH PARK LLP	SRIJAN REALTY PRIVATE LIMITED	5.00%	25,000.00	5.00%	25,000.00
	SRIJAN REALTY PRIVATE LIMITED	5.00%	25,000.00	5.00%	25,000.00
	SRIJAN REALTY PRIVATE LIMITED	5.00%	25,000.00	5.00%	25,000.00
	SRIJAN REALTY PRIVATE LIMITED	5.00%	25,000.00	5.00%	25,000.00



Note 7 : Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Rs. in Lakhs	
		Value of Investments (₹)			
		As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
REPROSCAN TECH PARK LLP	REPROSCAN TECH PARK	5.00%	25,000.00	5.00%	25,000.00
	SUPERNOVA ESTATE DEVELOP	5.00%	25,000.00	5.00%	25,000.00
	TOTAL	100%	5,00,000.00	100%	5,00,000.00
ERIAN STAR PROJECTS LLP	ERIAN REALTY ESTATE LIMITED	75.00%	75,000.00	75.00%	75,000.00
	STAR PROJECTS INDIA REAL ESTATE PVT. LTD.	25.00%	25,000.00	25.00%	25,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
DIVAN SUPER FACILITIES LLP	ERIAN REALTY ESTATE LIMITED	55.00%	55,000.00	55.00%	55,000.00
	SUPERVILLAGE REALTY PVT. LTD.	45.00%	45,000.00	45.00%	45,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SRIJAN SHRESTH PROJECTS LLP	ERIAN REALTY ESTATE LTD.	50.00%	50,000.00	50.00%	50,000.00
	SHRESTH ESTATE PVT. LTD.	50.00%	50,000.00	50.00%	50,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
ALAMYS DEVELOPERS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	PRASAD ESTATE DEVELOPERS	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
ALPARK REALTY LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
ALUMINIUM ESTATES LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
BETHANY HIGHRISE LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
BLUELAND BUILDCON LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
BRANDRO REALSTATE LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
BUSTOPARK REALTORS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
CHERISH REALTY LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
EASTWOOD DEVELOPERS LLP	ERIAN REALTY ESTATE LTD.	51.00%	51,000.00	51.00%	51,000.00
	EMERALD BUILDCON LLP	34.00%	34,000.00	34.00%	34,000.00
	ELITE DEVELOPERS	15.00%	15,000.00	15.00%	15,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
GALAPAGOS REALTORS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
GREENHILL ENCLAVE LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
GREENHILL CONCLAVE LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
KALASHAN ENCLAVE LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
LINCOLN REALTORS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MACHILIPATNAM CONCLAVE LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MARIGOLD REALTY LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
PARADISE REALTORS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
RECKABLE REALTORS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SUPERNOVA REALTORS LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
WATERLOO ESTATES LLP	ERIAN REALTY ESTATE LTD.	99.90%	99,900.00	99.90%	99,900.00
	CONTEMPORARY REALTY LLP	0.10%	100.00	0.10%	100.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
WINDHURST PROJECTS LLP	ERIAN REALTY ESTATE LTD.	75.00%	75,000.00	75.00%	75,000.00
	WINDHURST ESTATE PRIVATE LIMITED	25.00%	25,000.00	25.00%	25,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
WIND HILL LLP	ERIAN REALTY ESTATE LTD.	50.00%	5,00,000.00	50.00%	5,00,000.00
	WINDHURST PROJECTS LLP	50.00%	5,00,000.00	50.00%	5,00,000.00
	TOTAL	100%	10,00,000.00	100%	10,00,000.00
JAMUN HILLS LLP	ERIAN REALTY ESTATE LTD.	0.00%	-	90.00%	90,000.00
	WINDHURST ESTATE	0.00%	-	10.00%	10,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MAITO COMPLEX LLP	ERIAN REALTY ESTATE LTD.	0.00%	-	90.00%	90,000.00
	WINDHURST ESTATE	0.00%	-	10.00%	10,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MILKWOOD ESTATES LLP	ERIAN REALTY ESTATE LTD.	0.00%	-	90.00%	90,000.00
	WINDHURST ESTATE	0.00%	-	10.00%	10,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
RAJASIMHA HEIGHTS LLP	ERIAN REALTY ESTATE LTD.	0.00%	-	90.00%	90,000.00
	WINDHURST ESTATE	0.00%	-	10.00%	10,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SNAPPEL HEIGHTS LLP	ERIAN REALTY ESTATE LTD.	10.00%	10,000.00	10.00%	10,000.00
	WINDHURST ESTATE	40.00%	40,000.00	40.00%	40,000.00
	TOTAL	50.00%	50,000.00	50.00%	50,000.00
SRIJAN AGROVILAS LLP	ERIAN REALTY ESTATE LTD.	25.00%	25,000.00	25.00%	25,000.00
	WINDHURST ESTATE	25.00%	25,000.00	25.00%	25,000.00
	TOTAL	50.00%	50,000.00	50.00%	50,000.00



Note 7 : Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Rs. in Lakhs	
		Value of Investments (₹)			
		As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
GANGAPURNA SKYSCRAPER LLP	TOTAL	100%	1,00,000.00	0%	-
GANGAPURNA TOWER LLP	SHRIJAN REALTY PVT LTD	50.00%	50,000.00	0.00%	-
	GANGAPURNA REALTY LLP	50.00%	50,000.00	0.00%	-
27th FIDANTERS LLP	TOTAL	100%	1,00,000.00	0%	-
	SHRIJAN REALTY PVT LTD	0.00%	-	33.34%	1,33,400.00
	GANGAPURNA REALTY LLP	33.34%	3,33,400.00	0.00%	-
	GANGAPURNA REALTY LLP	33.33%	3,33,300.00	33.33%	1,33,300.00
	POONAMBAHAR SKYSCRAPER	13.16%	1,31,650.00	13.16%	1,31,650.00
	POONAMBAHAR SKYSCRAPER	13.17%	1,31,650.00	13.17%	1,31,650.00
	POONAMBAHAR SKYSCRAPER	5.00%	50,000.00	5.00%	50,000.00
BACALAR ANNE LLP	POONAMBAHAR SKYSCRAPER	2.00%	20,000.00	2.00%	20,000.00
	TOTAL	100%	10,00,000.00	100%	10,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR COMPLEX LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR CONCLAVE LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR DEWON LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR ESTATE LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR HIGH PROPERTIES LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR INFRADEVELOP LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR INFRASTRUCTURE LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR LAND AND BUILDING LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR NISTAN LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR NIKAS LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR PLAZA LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BACALAR SKYSCRAPER LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BIRAMALLA DEVELOPERS LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BIRAMALLA INFRASTRUCTURE LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BIRAMALLA PROPERTIES LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BIRAMALLA REALTY LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BISHNUPUR DEVELOPERS LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BISHNUPUR INFRASTRUCTURE LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA DEVELOPERS LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA PROPERTIES LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA REALTY LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA RESIDENCY LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA HIGH PROPERTIES LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA LAND AND BUILDING LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA PROJECTS LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA REALDEV LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA REGENCY LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA HIGH PROPERTIES LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00
BALKHOLA LAND AND BUILDING LLP	TOTAL	100%	1,00,000.00	100%	1,00,000.00
	SHRIJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	SHRIJAN REALTY PVT LTD	1.00%	1,000.00	1.00%	1,000.00



Note 7: Investments in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Value of Investments (₹)	
		As at 31st March		As at 31st March	
		2024	2023	2024	2023
TERRIFIC LANDMARK LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
TERRIFIC INDIAWATERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
TERRIFIC SKYSCRAPER LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
TERRIFIC TOWER LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
VELKONDA CONSTRUCTIONS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
VELKONDA DEVELOPERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
VELKONDA REALTY LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
VELKONDA RESIDENCY LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
KUSHNAMA PROMOTERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
KUSHNAMA REAL ESTATES LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MELAGIRI DEVELOPERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MELAGIRI ESTATES LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MELAGIRI NIRMAL LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MELAGIRI PROMOTERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MELAGIRI REALTY LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MELAGIRI RESIDENCY LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MISHRA DEVELOPERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MISHRA INFRAPROJECTS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MISHRA PROMOTERS LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
MISHRA RESIDENCY LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OLIVANTS ESTATES LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OLIVANTS INFRASTRUCTURES LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OLIVANTS NIRMAL LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OLIVANTS PROJECT LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OLIVANTS PROPERTIES LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
OLIVANTS REALTY LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
PALKONDA INFRASTRUCTURES LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
PS GROUP REALTY PVT LTD	PS GROUP REALTY PVT LTD	30%	4,50,000.00	30%	4,50,000.00
	PS GROUP REALTY PVT LTD	33.33%	5,00,000.00	33.33%	5,00,000.00
	PS GROUP REALTY PVT LTD	30%	4,50,000.00	30%	4,50,000.00
	TOTAL	93.33%	14,00,000.00	93.33%	14,00,000.00
TRISTY PAPAPARK LLP	SRJAN REALTY PVT LTD	99.00%	99,000.00	99.00%	99,000.00
	ANITA AGARWAL	1.00%	1,000.00	1.00%	1,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
NEELACHAL REALTORS LLP	SRJAN REALTY PVT LTD	15.00%	1,50,000.00	15.00%	1,50,000.00
	SRJAN REALTY PVT LTD	15.00%	1,50,000.00	15.00%	1,50,000.00
	SATVA DEVELOPERS PVT LTD	35.00%	3,50,000.00	35.00%	3,50,000.00
	SALARPURA PROPERTIES PVT LTD	35.00%	3,50,000.00	35.00%	3,50,000.00
RAINTREE ENCLAVE LLP	SRJAN REALTY PVT LTD	33.33%	5,00,000.00	33.33%	5,00,000.00
	SRJAN REALTY PRIVATE LIMITED	33.33%	5,00,000.00	33.33%	5,00,000.00
	PS GROUP REALTY PVT LTD	33.33%	5,00,000.00	33.33%	5,00,000.00
	TOTAL	100%	15,00,000.00	100%	15,00,000.00
PS GROUP REALTY PVT LTD	PS GROUP REALTY PVT LTD	27.00%	2,70,000.00	27.00%	2,70,000.00
	SRJAN REALTY PRIVATE LIMITED	27.00%	2,70,000.00	27.00%	2,70,000.00
	ANITA AGARWAL	8.33%	82,481.00	8.33%	82,481.00
	ANITA AGARWAL	2.77%	27,777.00	2.77%	27,777.00
PSRIAN REALTY LLP	SRJAN REALTY PVT LTD	8.33%	82,481.00	8.33%	82,481.00
	ANITA AGARWAL	2.77%	27,777.00	2.77%	27,777.00
	ANITA AGARWAL	8.33%	82,481.00	8.33%	82,481.00
	ANITA AGARWAL	2.77%	27,777.00	2.77%	27,777.00
PRAFUL KUMAR NAHATA	PRAFUL KUMAR NAHATA	3.33%	3,33,000.00	3.33%	3,33,000.00
	ANITA AGARWAL	3.33%	3,33,000.00	3.33%	3,33,000.00
	ANITA AGARWAL	3.33%	3,33,000.00	3.33%	3,33,000.00
	ANITA AGARWAL	3.33%	3,33,000.00	3.33%	3,33,000.00



Note 7 : Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms

Particulars	Face Value	No. of Shares		Value of Investments (₹)	
		As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
PS SRIRAM REALTY LLP	TOTAL	94%	7,00,000.00	94%	7,00,000.00
PS SRIRAM DEVELOPERS LLP	ABHIR KUMAR NARAYANA	5.00%	25,000.00	5.00%	25,000.00
	PRANAV KUMAR NARAYANA	5.00%	25,000.00	5.00%	25,000.00
	PS GROUP REALTY PVT LTD	44.55%	24,75,000.00	44.55%	24,75,000.00
	SRIRAM REALTY PRIVATE LIMITED	44.55%	24,75,000.00	44.55%	24,75,000.00
	REPROSCAN TECH PARK LLP	0.90%	50,000.00	0.90%	50,000.00
SOUTHWINDS PROJECT LLP	TOTAL	100%	50,50,000.00	100%	50,50,000.00
	SRIRAM REALTY PRIVATE LIMITED	27.50%	13,75,000.00	27.50%	13,75,000.00
	LAWSDOWN MEDICALS PRIVATE LIMITED	10.00%	5,00,000.00	10.00%	5,00,000.00
	SARAD KUMAR AGARWALA	10.00%	5,00,000.00	10.00%	5,00,000.00
	PRISHU AGARWALA	10.00%	5,00,000.00	10.00%	5,00,000.00
	HIMAL KUMAR AGARWALA	10.00%	5,00,000.00	10.00%	5,00,000.00
	ADISH NORD	7.50%	3,75,000.00	7.50%	3,75,000.00
	PRIMARC PROJECTS PRIVATE LIMITED	20.00%	10,00,000.00	20.00%	10,00,000.00
	GANESH PANTARI	5.00%	2,50,000.00	5.00%	2,50,000.00
	TOTAL	100%	50,00,000.00	100%	50,00,000.00
SHERWOOD REALTY LLP	REGENT WISE PVT. LTD.	16.67%	1,00,000.00	16.67%	1,00,000.00
	SRIRAM REALTY PRIVATE LIMITED	16.67%	1,00,000.00	16.67%	1,00,000.00
	HERITAGE VENTURE PVT LTD	16.67%	1,00,000.00	16.67%	1,00,000.00
	FLAMES REALTY PVT LTD	16.67%	1,00,000.00	16.67%	1,00,000.00
	LAWSDOWN MEDICALS PRIVATE LIMITED	16.66%	1,00,000.00	16.66%	1,00,000.00
	TOTAL	100%	6,00,000.00	100%	6,00,000.00
	SRIRAM REALTY PRIVATE LIMITED	4.50%	22,500.00	50.00%	2,50,000.00
T TIAN GREENFIELD MANAGER LLP/REGULMAR LIFE TEST MANAGER LLP	EASTERN ROCKS PVT. LTD.	4.50%	22,500.00	50.00%	2,50,000.00
	GADISH LONIA	10.00%	50,000.00	0.00%	-
	REALMARC REALTY PVT LTD	85.00%	4,05,000.00	0.00%	-
	TOTAL	100%	5,00,000.00	100%	5,00,000.00
	SRIRAM REALTY PRIVATE LIMITED	50.00%	50,000.00	50.00%	50,000.00
SRIRAM STAR FACILITIES LLP	STAR PROJECTS AND INFRASTRUCTURE PVT. LTD.				
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
SRIRAM STAR REALTY LLP	SRIRAM REALTY PRIVATE LIMITED	75.00%	75,000.00	75.00%	75,000.00
	STAR PROJECTS AND INFRASTRUCTURE PVT. LTD.	25.00%	25,000.00	25.00%	25,000.00
	TOTAL	100%	1,00,000.00	100%	1,00,000.00
P S SRIRAM ESTATE LLP	SRIRAM REALTY PRIVATE LIMITED	29.63%	5,92,500.00	29.63%	5,92,500.00
	RAMESH KUMAR AGARWAL	5.09%	1,01,875.00	5.09%	1,01,875.00
	KUMAR DEVI AGARWAL	10.19%	2,03,750.00	10.19%	2,03,750.00
	MANOJ GUPTA	10.19%	2,03,750.00	10.19%	2,03,750.00
	P S GROUP REALTY LIMITED	27.13%	5,42,500.00	27.13%	5,42,500.00
	P S LINE PRIVATE LIMITED	2.50%	50,000.00	2.50%	50,000.00
	VIPIN AGARWAL	5.09%	1,01,875.00	5.09%	1,01,875.00
	SUNIT AGARWAL	10.19%	2,03,750.00	10.19%	2,03,750.00
	TOTAL	100%	20,00,000.00	100%	20,00,000.00
	PRIMARC PROJECTS PVT LTD	40.00%	4,00,000.00	40.00%	4,00,000.00
PRIVATE SRIRAM PROJECTS LLP	SRIRAM REALTY PVT LTD	60.00%	6,00,000.00	60.00%	6,00,000.00
	TOTAL	100%	10,00,000.00	100%	10,00,000.00
HAZELTON HIGHRISE LLP	JUNEJA HIGHRISE LLP	40.21%	4,02,300.00	40.21%	4,02,300.00
	PS GROUP REALTY PVT LTD	19.93%	1,99,300.00	19.93%	1,99,300.00
	SRIRAM REALTY PVT LTD	19.93%	1,99,300.00	19.93%	1,99,300.00
	KANAK KUMAR DUGAR	6.71%	67,100.00	6.71%	67,100.00
	RISHAB DUGAR	3.61%	36,100.00	3.61%	36,100.00
	SHREYAS DUGAR	3.61%	36,100.00	3.61%	36,100.00
	KARANT DUGAR	3.00%	30,000.00	3.00%	30,000.00
	SANJAM DUGAR	3.00%	30,000.00	3.00%	30,000.00
	TOTAL	100%	10,00,000.00	100%	10,00,000.00
	RAVI KUMAR DUGAR	12.54%	1,22,000.00	12.54%	1,22,000.00
JEWANKA PLASTICS LLP	SURENDRA KUMAR DUGAR	24.97%	2,43,000.00	24.97%	2,43,000.00
	PRADIP KUMAR CHOPRA	12.49%	1,21,500.00	12.49%	1,21,500.00
	SRIRAM REALTY PVT LTD	50.00%	4,86,500.00	50.00%	4,86,500.00
	TOTAL	100%	9,73,000.00	100%	9,73,000.00
PRIMARC SRIRAM DEVELOPERS LLP	SRIRAM REALTY P LTD	30.00%	1,50,000.00	30.00%	1,50,000.00
	PRIMARC PROJECTS P LTD	25.00%	1,25,000.00	25.00%	1,25,000.00
	PRIMARC VENTURE ADVISORY LLP	25.00%	1,25,000.00	25.00%	1,25,000.00
	RAMESH KUMAR AGARWAL	10.00%	50,000.00	10.00%	50,000.00
	DEVAM SUDHAR AGARWAL	10.00%	50,000.00	10.00%	50,000.00
	TOTAL	100%	5,00,000.00	100%	5,00,000.00

Notes:

We are in process of control assessment of investment of Subsidiary, Associates and Joint Ventures. In present financial Year we have classified this investment as per legal form of entity.



Note 7 : Investments (Non- Current)

Particulars	Face Value	Rs in Lakhs	
		Value of Investments (₹)	
		As at 31st March 2024	As at 31st March 2023
Investments Measured at Amortised Cost			
Total of Investments measured at Amortised Cost		-	-
Investments Measured at fair value through OCI			
In Equity Shares(Unquoted)			
BALAJI RETAILERS PRIVATE LIMITED	₹10 each	13.69	13.69
BHOOTNATH INFOTECH PRIVATE LIMITED	₹10 each	1.98	1.98
ELECT CONSTRUCTION PRIVATE LIMITED	₹10 each	14.98	14.98
ELITE COMMODITIES PRIVATE LIMITED	₹10 each	15.28	15.28
ELITE CONSUMER GOODS PRIVATE LIMITED	₹10 each	27.10	27.10
EXCELLENT CONCLAVE PRIVATE LIMITED	₹10 each	6.16	6.16
EXPRESS COMMODITIES PRIVATE LIMITED	₹10 each	15.32	15.32
KAMRUP DISTRIBUTORS PRIVATE LIMITED	₹10 each	13.34	13.34
KAMRUP MARKETING PRIVATE LIMITED	₹10 each	15.55	15.55
MURLIDHAR TRADING PRIVATE LIMITED	₹10 each	15.85	15.85
NORTH EAST CONSUMER GOODS PRIVATE LIMITED	₹10 each	25.10	25.10
SHIVAM CONSUMER GOOD PRIVATE LIMITED	₹10 each	29.94	29.94
SHIVAM RETAILERS PRIVATE LIMITED	₹10 each	15.88	15.88
SHRADDHA PROPERTIES PRIVATE LIMITED	₹10 each	43.90	43.90
TANVI TOWERS PRIVATE LIMITED	₹10 each	3.46	3.46
VINAYAK GARDENS PRIVATE LIMITED	₹10 each	2.27	2.27
XCEPTIONAL HEALTH & WELLNESS PRIVATE LIMITED	₹10 each	-16.94	-16.94
Total of Investments measured at Fair Value Through OCI		242.88	242.88
Total Investments		242.88	242.88
Aggregate amount of unquoted investments		242.88	242.88
Aggregate amount of quoted investments		-	-
Market value of quoted investments, Current		-	-
Market value of quoted investments, Non-Current		-	-
Aggregate amount of impairment in value of investments		-	-

Note 7.2 Category-Wise Investment

Particulars	As at 31st March 2024	As at 31st March 2023
Financial assets measured at Amortised Cost	-	-
Financial assets measured at Cost	-	-
Financial assets measured at Fair Value through Other Comprehensive Income	242.88	242.88
Financial assets measured at Fair Value through Profit and Loss	-	-
Total:	242.88	242.88

Note:

We are in process of assessing control assessment, hence we have stated our investment in XCEPTIONAL HEALTH & WELLNESS PRIVATE LIMITED at previous year figure. We will restate this investment at cost or fair value based on our control assessment.



Note 8 : Other Financial Assets (Non-Current)

<i>Rs in Lakhs</i>		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Bank Deposits with more than 12 Months maturity	.00	857.07
Advances Recoverable in Cash or in Kind		
To Staff (Non-Current)	5.00	-
Total	5.00	857.07

NOTE 9 : DEFERRED TAX ASSETS

Particulars	As at 31st March, 2024	As at 31st March, 2023
Deferred tax asset arising on account of :		
Fair valuation of investment recognised in profit or loss		
Revenue Recognition	375.31	375.31
Unabsorbed depreciation	144.91	144.91
Difference between tax depreciation and book depreciation	79.70	98.40
Provision for compensated absences, gratuity and other employee benefits	62.51	47.09
Provision of trade receivables	24.34	24.08
Gross deferred tax Assets (A)	686.78	689.80
MAT credit entitlement (B)	166.55	166.55
Deferred tax liability arising on account of :		
Fair valuation of investment recognised through OCI	16.68	16.68
Actuarial loss through other comprehensive income	6.44	1.81
Gross deferred tax Liabilities (C)	23.12	18.48
Deferred tax(liabilities)/ assets (net) (A+B+C)	830.21	837.87



Note 9 : Deferred Tax Assets (Net) (Continued)

Deferred Tax Balance in Relation to	Rs in Lakhs			
	As at 1st April, 2023	Recognised/ Reversed through Profit & Loss	Recognised/ Reclassified through OCI	As at 31st March, 2024
On difference between book balance and tax balance of fixed assets	98.40	-18.70	-	79.70
Unabsorbed Depreciation	144.91	-	-	144.91
IND AS 115 adjustments	375.31	-	-	375.31
Fair valuation of investment recognised through OCI	-16.68	-	-	-16.68
Provision for compensated absences, gratuity and other employee benefits	47.09	15.42	-	62.51
MAT Credit	166.55	-	-	166.55
Impairment of trade receivables	24.08	26	-	24.34
Actuarial loss through other comprehensive income	-1.81	-	-4.63	-6.44
Total	837.87	-3.02	-4.63	830.21

Deferred Tax Balance in Relation to	Rs in Lakhs			
	As at 1st April, 2022	Recognised/ Reversed through Profit & Loss	Recognised/ Reclassified through OCI	As at 31st March, 2023
On difference between book balance and tax balance of fixed assets	76.95	21.45	-	98.40
Unabsorbed Depreciation	59.93	84.98	-	144.91
IND AS 115 adjustments	1297.09	-921.72	-	375.31
Fair valuation of investment recognised in profit or loss	.00	-	-	-
Fair valuation of investment recognised through OCI	-16.68	-	-	-16.68
Provision for compensated absences, gratuity and other employee benefits	8.12	38.97	-	47.09
MAT Credit	103.98	62.57	-	166.55
Impairment of trade receivables	8.09	15.99	-	24.08
Actuarial loss through other comprehensive income	-3.71	-	1.90	-1.81
Total	1533.73	-697.76	1.90	837.87

Note 10 : Other Non Current Assets

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advances other than capital advances		
Security Deposits	299.74	92.07
Advances Against Revenue Share	844.50	410.17
Advances Against Projects /Land*	8360.40	6443.25
Total	9504.64	6951.49

* Advance against Projects/Land is mainly for the purpose of Joint Development agreement and in current financial year we are not recording right allotted under joint development agreement. We are in process of assessing valuation of right allotted under joint development.

Discounting of security deposit is not accounted as period is not defined in agreement for security deposits.

Note 11 : Inventories

Particulars	As at 31st March, 2024	As at 31st March, 2023
Valued at lower of cost and net realisable value		
Land	1189.69	1189.69
Raw Material		
Construction Material	5440.22	3087.69
Work In Progress		
Construction Work in Progress	34548.75	26705.64
Finished Goods		
Constructed Space	889.49	2288.57
Total	42068.15	33271.58

Work in progress includes inventory transferred from Eastford Developers LLP amounts to Rs. 1592.90 lakh



Note 12 : Trade Receivables (Current)

Particulars	Rs in Lakhs	
	As at 31st March, 2024	As at 31st March, 2023
Unsecured, considered good	3190.28	2660.73
less: Allowance for credit losses	-87.50	-86.57
Total	3102.78	2574.16

Ageing as at 31st March, 2024

Particulars	Not due	Outstanding for following periods from due date of payment#					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	-	2666.30	43.08	140.37	46.32	294.21	3190.28
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
Less: Allowance for credit losses	-	-26.69	-1.29	-9.83	-5.56	-44.13	-87.50
Total	-	2639.61	41.79	130.54	40.76	250.08	3102.78

Ageing as at 31st March, 2023

Particulars	Not due	Outstanding for following periods from due date of payment#					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good	-	1663.54	143.75	430.06	417.12	.06	2654.54
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	6.19	-	6.19
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
Less: Allowance for credit losses	-	-18.64	-4.31	-30.10	-33.50	-.02	-86.57
Total	-	1644.90	139.43	399.96	389.82	.05	2574.16

(i) Trade receivables relate to Company's contracts with its customers, are non-interest bearing and are generally on credit terms not exceeding 12 months.

(ii) Trade receivables have been given as collateral towards borrowings details relating to which has been described in Note 25

(iii) Trade receivables from related parties' includes Rs. 256.89 Lakh as on 31.3.24

(iv) Expected credit loss is created based on ageing of Trade Receivables.



Note 13 : Cash and Cash Equivalents

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash on hand	.09	.09
Balances with banks in current accounts	1021.51	129.62
Total	1021.60	129.71

Note 14 : Other Bank Balances

Particulars	As at 31st March, 2024	As at 31st March, 2023
Balances with banks In Term Deposit accounts with maturity more than 3 months but less than 12 months at inception	1321.78	-
Total	1321.78	-

Note 15 : Loans

Particulars	As at 31st March, 2024	As at 31st March, 2023
Current (Unsecured Considered Good)		
Loans and advances to related parties	67.75	61.14
Less: Allowance for doubtful loans	-	-
Total	67.75	61.14

Note 16 : Other Financial Assets (Current)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advances Recoverable in Cash or in Kind On Current Account with Partnership Firm/LLP Unsecured, Considered Good	26891.07	30424.67
To Related Parties	1353.46	1866.51
To Staff	16.20	12.78
Total	28260.73	32303.96

Note 17 : Current Tax Assets (Net)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Income Tax Payments (Net of Provision)*	493.85	427.80
Total	493.85	427.80

Note 18 : Other Current Assets

Particulars	As at 31st March, 2024	As at 31st March, 2023
(i) Advances Other than Capital Advances		
Advance to Suppliers	2520.44	2955.03
Prepaid Expenses	378.39	39.74
(ii) Others		
Balances with Government Authorities	1191.07	758.88
Goods & Service Tax credit receivable	1185.24	753.04
Service Tax Receivable	5.71	5.71
Krishi Kalyan Cess	.12	.12
Total	4089.91	3753.64



Note 19 : Equity Share Capital

Particulars	Rs in Lakhs			
	As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	(₹)	No. of Shares	(₹)
Authorised Share Capital 2,12,50,000 Equity Shares of Rs 10/- each fully paid	2,12,50,000	2125.00	2,12,50,000	2125.00
Issued, Subscribed and Fully paid Share Capital 2,11,00,250 Equity Shares of Rs 10/-	2,11,00,250	2110.03	2,11,00,250	2110.03
Total	2,11,00,250	2110.03	2,11,00,250	2110.03

Notes:

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period	2,11,00,250	2110.03	2,11,00,250	2110.03
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	2,11,00,250	2110.03	2,11,00,250	2110.03

(b) Rights, Preferences and Restrictions Attached to Equity Shares

The Company has only one class of equity share having par value of Rs 10 /- per share, rank pari passu in all respects including voting rights & entitlement to dividend. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The Distribution will be in proportion to the number of equity share held by the shareholders.

(c) Details of Shareholders holding more than 5% shares of the Company

Name of the Shareholder	As at 31st March, 2024		As at 31st March, 2023	
	No.	Percentage %	No.	Percentage %
Kasturi Enclave Pvt. Ltd.	96,79,650	45.87%	96,79,650	45.87%
Vinny textile Pvt. Ltd.	94,42,200	44.75%	94,42,200	44.75%

(d) Promoters' Shareholding

Name of the promoter	As at 31st March, 2024			As at 31st March, 2023		
	No. of Shares	% of total shares	% change during the year	No. of Shares	% of total shares	% change during the year
Shyam Sunder Agarwal	4,04,040	1.91%	-	4,04,040	1.91%	-
Ram Naresh Agarwal	7,58,040	3.59%	-	7,58,040	3.59%	-
Pawan Kumar Agarwal	3,99,920	1.90%	-	3,99,920	1.90%	-
Manisha Agarwal	400	0.00%	-	400	0.00%	-
Kasturi Enclave Pvt. Ltd.	96,79,650	45.87%	-	96,79,650	45.87%	-
Vinny textile Pvt. Ltd.	94,42,200	44.75%	-	94,42,200	44.75%	-
Vinod Kumar Agarwal(HUF)	60,000	0.28%	-	60,000	0.28%	-
Vinod Kumar Agarwal	3,40,000	1.61%	-	3,40,000	1.61%	-
Ram Naresh Agarwal(HUF)	16,000	0.08%	-	16,000	0.08%	-
	2,11,00,250	100%	-	2,11,00,250	100%	-



Note 20 : Other Equity

Particulars	Rs in Lakhs	
	As at 31st March, 2024	As at 31st March, 2023
(a) Securities Premium Reserve		
Balance as at the beginning of the period	3567.12	3567.12
Changes during the year	-	-
Balance as at the end of the period	3567.12	3567.12
(b) General Reserve		
Balance as at the beginning of the period	187.01	187.01
Changes during the year	-	-
Balance as at the end of the period	187.01	187.01
(c) Retained Earning		
Balance as at the beginning of the period	19764.59	21331.78
Profit for the year	438.98	-1575.92
Transfer within the equity	18.51	8.73
Balance as at the end of the period	20222.08	19764.59
(d) Other Comprehensive Income		
Balance as at the beginning of the period	75.46	75.46
Remeasurement of Defined Benefit Plan	18.51	8.73
Transfer within the equity	-18.51	-8.73
Balance as at the end of the period	75.46	75.46
Total	24051.68	23594.18

(i) Securities Premium Reserve

The amount received in excess of face value of the equity shares is recognised in securities premium. This reserve is utilised in accordance with the specific provisions of the Companies Act 2013.

(ii) General Reserve

The General reserve is created from time to time to transfer profits from retained earnings for appropriation purposes.

(iii) Retained Earning

Retained Earnings are created from the profit/loss of the Company, as adjusted for distributions to owners/shareholder, transfer to other reserves, etc. Retained earnings is a free reserve available to the Company.



Note 21 : Borrowings (Non-Current)

Rs in Lakhs

Particulars	As at 31st March, 2024	As at 31st March, 2023
Secured		
Term Loans		
From Banks		
Axis Bank Ltd.	893.66	-
ICICI Bank Ltd	42.60	157.52
Yes Bank Ltd.	-	4.14
Kotak Bank Ltd	-	.79
From others (financial institutions)		
ARKA Fincap Ltd	1736.28	800.00
From Tata Capital	2379.90	2183.82
Less: Current maturities of long term borrowings	-122.06	-119.85
Total	4930.38	3026.42

1. Term Loan from Axis Bank (non current) Rs. 893.66 lakh is secured by way of i) hypothecation over the entire current assets & movable fixed assets of the company both (present & future) ii) Extension of Equitable Mortgage of the flat at South City Galaxy Bhowanipore.iii) Exclusive charge by way of hypothecation of building owned by company. iii) Personal Guarantee of Promoters

2. Loan from ICICI Bank Ltd. Rs. 42.60 Lakh (non current) is secured by way of hypothecation of cars

3. Loan from Arka Fincap Ltd. Rs. 1736.28 Lakh (non current) is secured by way of i) First ranking and exclusive mortgage on all assets (land and building / structure(s) thereon) in the project developed on BT Road, Kolkata ii) First and exclusive charge /hypothecation on receivables and escrow over 100% receivables from the project, However post payment of entire JDA proceeds, the full economic interest shall be transferred to lender iii) Demand promissory note from Borrower. iv) Personal Guarantees of the promoters.

4. Loan from TATA Capital Financial Services Ltd. Rs. 2379.90 Lakh (non current) is secured by way of i) First ranking and exclusive mortgage on all assets (land and building / structure(s) thereon) in the project developed at C6/108 / New Ward No. 12, Gopalpur Kolkata - 700088 ii) First and exclusive charge /hypothecation on the entire present and future receivables from the project, iii) First and exclusive charge /hypothecation on the entire assets of the project including inventory, security deposit etc. iv) Personal Guarantees of the promoters.

5. The Company borrowings from Axis Bank have a effective average rate of 9.826% per annum calculated using the interest effective as on 31.03.24

Note 22 : Lease liabilities (Non-Current)

Particulars	March, 2024	March, 2023
Lease Liability	610.10	-
Total	610.10	-

Notes: Company as a Lessee :

- The company leased assets consist of lease for office space having lease term of 9 years.
- The company recorded the lease liability at the present value of the remaining lease payments discounted at the incremental borrowing rate as on the date of transition and has measured right-of-use assets at an amount equal to lease liability

Note 23: Other financial liabilities (Non-Current)

Particulars	March, 2024	March, 2023
Due to Co Promoters/ Co Owners	231.17	327.17
Retention Money from Contractors & Suppliers	513.07	432.02
Total	744.24	759.19



Note 24 : Provisions (Non-Current)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Employee benefit obligations		
Gratuity	134.99	102.89
Leave encashment	34.59	30.14
Total	169.58	133.04

NOTE 25 - Borrowings (Current)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Secured		
From Bank	3583.91	4436.31
Unsecured		
Others	404.45	812.24
Group Company	19233.04	18965.69
Current maturities of long term borrowings	122.06	119.85
Total	23343.46	24334.09

1. Loan from Bank (current) consist of Rs. Rs. 2524.90 lakh OD/CC from Axis Bank and is secured by way as mentioned in point no. 1 of Notes to Account no. 23

2. Loan from Bank (current) consist of Rs. Rs. 1059.01 lakh OD/CC from ICICI Bank and is secured by way of hypothecation of property situated at Maheshtala, Sonarpur, Barasat & Rajarhat and by way of hypothecation of receivables of Project -1 - Ganga Phase -I, II & Future phases; Project -2 Solus -I & II, Project -3 Nirvana Phase - I, II, III & IV, Project-4 - Sankalp Housing Project -site I - phase-I.

Note 26: Lease liabilities (Current)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Lease Liability	39.93	-
Total	39.93	-

Note.: Company as a Lessee :

1. The company leased assets consist of lease for office space having lease term of 9 years.

2. The company recorded the lease liability at the present value of the remaining lease payments discounted at the incremental borrowing rate as on the date of transition and has measured right-of-use assets at an amount equal to lease liability



Note 27 : Trade Payables (Current)

Rs in Lakhs

Particulars	As at 31st March, 2024	As at 31st March, 2023
Micro and Small Enterprises	278.17	-
Other than Micro and Small Enterprises	1477.17	1150.46
Total	1755.34	1150.46

Particulars	As at 31st March, 2024	As at 31st March, 2023
1. Trade Payables - Total outstanding dues of Micro and Small Enterprises		
a. Principal & Interest amount remaining unpaid but not due as at period end	278.17	-
b. Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act 2006 along with the amount of the payment made to the supplier beyond and appointed day during the period.	-	-
c. Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act 2006.	-	-
d. Interest accrued and remaining unpaid as at period end	-	-
e. Further interest remaining due and payable even in the succeeding years until such date when the interest dues as above are actually paid to small enterprise.	-	-

Ageing as at 31st March, 2024

Particulars	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. Micro and Small Enterprises	-	278.17	.00	.00	.00	278.17
ii. Others	-	1454.76	3.21	4.58	14.62	1477.17
iii. Disputed dues - Micro and Small Enterprises	-	-	-	-	-	-
iv. Disputed dues - Others	-	-	-	-	-	-
Total	-	1732.93	3.21	4.58	14.62	1755.34

Ageing as at 31st March, 2023

Particulars	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i. Micro and Small Enterprises	-	982.16	39.56	12.93	115.81	1150.46
ii. Others	-	-	-	-	-	-
iii. Disputed dues - Micro and Small Enterprises	-	-	-	-	-	-
iv. Disputed dues - Others	-	-	-	-	-	-
Total	-	982.16	39.56	12.93	115.81	1150.46

Due to related parties as on 31.3.24 is Rs. 1.35 lakh



SRIJAN REALTY PRIVATE LIMITED

Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024

Note 28 : Other Financial Liabilities (Current)

Rs in Lakhs

Particulars	As at 31st March, 2024	As at 31st March, 2023
On Current Account with Partnership Firms / LLP's	5161.75	8723.95
Interest Accrued	.17	1.79
Retention Money from Contractors & Suppliers	53.85	81.04
Liabilities for Expenses & Others	143.46	116.61
Security Deposits against Shop / Rent	193.00	177.30
Deposits from Customers	146.28	297.49
Total	5698.51	9398.19

Discounting of security deposit is not accounted due to practical difficulties

Note 29 : Other Current Liabilities

Particulars	As at 31st March, 2024	As at 31st March, 2023
Statutory Dues	257.42	207.34
Advances from Customers	30784.64	15626.32
Advances against Revenue Share - Liability	122.21	80.41
Adjustable advances from customers	1997.32	4843.16
Total	33161.59	20757.23

Note 30 : Provisions (Current)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Employee benefit obligations		
Gratuity	45.20	31.85
Leave encashment	10.22	5.27
Total	55.42	37.12



Note 31 : Revenue from operations

Particulars	Rs in Lakhs	
	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Revenue from Contract from customers		
Revenue from sale of land, plots, constructed properties and other development activities	1712.60	664.44
Total(A)	1712.60	664.44
Other Operating Revenue:		
Maintenance Charges Received	494.29	470.65
Incentive Received	-	24.06
Project Management Fee from Co-Developers	160.00	160.00
Electricity Charges received	7.87	6.25
Total(B)	662.17	660.95
Total (A+B)	2374.76	1325.40

Particulars	Rs in Lakhs	
	As at 31st March 2024	As at 31st March 2023
Timing of revenue recognition		
Revenue recognition at a point of time	-	-
Revenue recognition over period of time	-	-
Total Revenue from contracts with Customers	-	-

Contract balances

Particulars	Rs in Lakhs	
	As at 31st March 2024	As at 31st March 2023
Contract Assets	-	-
Contract Liabilities	32781.96	20469.47

Contract assets are initially recognised for revenue earned on account of contracts where revenue is recognised over the period of time as receipt of consideration is conditional on successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milestones for invoicing are achieved, contract assets are classified to trade receivables.

Contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to deliver properties once the properties are completed and control is transferred to customers.

Set-out below is the amount of revenue recognised from:

Particulars	Rs in Lakhs	
	As at 31st March 2024	As at 31st March 2023
Movement of contract liability		
Amount included in contract liabilities at the beginning of the year	20469.47	14282.20
Amount received/ adjusted against contract liability during the year	12312.49	6187.27
Performance obligations satisfied in current year	-	-
Amount included in contract liabilities at the end of the year	32781.96	20469.47
Movement of contract assets		
Contract assets at the beginning of the year	-	-
Amount to be billed/advances refunded during the year	-	-
Contract assets at the end of the year	-	-

Reconciling the amount of revenue recognised in the statement of profit & loss with the contracted price

Particulars	Rs in Lakhs	
	As at 31st March 2024	As at 31st March 2023
Revenue as per contracted price	-	-
other adjustments (rebates etc.)	-	-
	-	-

Note 32 : Other income

Particulars	Rs in Lakhs	
	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Interest income		
On Deposits	-1.08	18.51
On Capital in Partnership Firm & LLP	-	951.14
Flat Buyer	17.80	4.88
Income from Investments		
Share of Profit/Loss from Partnership Firms & LLP's (Net)	3500.92	612.99
Other Non Operating Revenue		
Profit on Sale of Investments	23.97	24.84
Scrap sale	21.23	24.43
Income of earlier year	603.36	.00
Miscellaneous Income	216.89	220.40
Provisions Written back	28.77	29.09
Total	4411.87	1886.27

Note 33 (a) : Construction Activity Expenses

Particulars	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Cost of materials Consumed	3066.18	5207.76
Works Contract & Contract Labour Charges	2341.26	2174.42
Casual Labour Charges	4.02	13.69
Architect Fees	132.74	69.34
PF Contribution (Contractor)	8.95	.22
Machine Hire Charges	.09	.74
Total	5553.23	7466.17

Note 33 (b) : Changes in Inventories of finished goods, Stock-in-trade and work-in-progress

Particulars	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Inventories at the beginning of the year:		
Land	1189.69	1189.69
Constructed Space & Flats	2288.57	2285.89
Construction Work in Progress	26487.85	16588.02
Total opening balance (A)	29966.11	20063.59
Inventories at the end of the year:		
Land	1189.69	1189.69
Work in Progress		
Construction Work in Progress	34548.75	26705.64
Finished Goods		
Constructed Space & Flats	889.49	2288.57
Total closing balance (B)	36627.93	27895.32
Total changes in inventories of finished goods, stock-in-trade and work-in-progress (A-B)	-6661.82	-7831.73

Note 34 : Employee benefits expenses

Particulars	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Salaries, wages and bonus	1280.44	1228.72
Contribution to provident and other funds	34.31	42.43
Gratuity & Leave encashment expense as per Actuary	85.22	23.14
Staff welfare expenses	80.50	78.85
Total	1480.46	1373.14

Note 35 : Finance costs

Particulars	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Interest on borrowings		
Loan from Banks	362.14	222.53
Loan from Others	821.54	1624.64
Loan from partners	312.13	.00
Other Finance Cost		
Gurantee, Finance and Bank charges	20.41	75.30
Total	1516.21	1922.46

Interest on borrowings related to projects is trasferred to inventory Rs. 703.36 lakh (FY 2023-24)

Note 36 : Depreciation, amortisation and impairment expenses

Particulars	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
Depreciation on property, plant and equipment & Investment Property	306.79	252.60
Amortisation of other intangible assets	7.68	1.72
Total	314.47	254.32

RND
RND



Note 37 : Other expenses

Rs in Lakhs

Particulars	As at 31st March, 2024 (₹)	As at 31st March, 2023 (₹)
Legal, Professional & Consultancy Fees	295.41	286.52
Transportation Charges	2.61	1.73
Testing Charges	1.72	.15
Advertisement & Business Promotion Expenses	416.11	333.29
Incidental Charges	2.57	.00
Income Tax of earlier years	.01	.00
Rates & Taxes	938.27	627.52
Brokerage & Commission Paid	29.99	229.16
Printing, Stationery & Xerox	21.47	14.78
Travelling & Conveyance Expenses	467.52	110.97
Canteen Expenses	19.26	27.06
Electricity Expenses	189.35	162.05
Extinguishment of rights	159.87	-
Searching Expenses	.32	-
Generator Maintenance & Running Expenses	6.41	2.99
Land Development Expense	.07	.52
Land Rent	.00	-
Security Charges	121.06	169.01
Agreement Registration Expenses	22.68	13.27
Maintenance Charges	347.45	374.79
Rent	167.01	82.17
Postage & Courier Charges	1.65	1.34
Bank Charges	5.66	1.71
Telephone & Internet Charges	25.27	20.59
Insurance Premium	11.50	12.49
Motor Vehicles Running & Maintenance	32.44	37.91
HRD Expenses	6.06	2.81
Allowance for expected credit Loss	87.50	86.57
Computer Running & Maintenance	11.79	16.21
Membership Fees & Subscriptions	1.35	1.47
Repairs & Maintenance		
Buildings	18.23	.21
Machineries	.00	.00
Others	100.77	55.42
Other Miscellaneous Expenses	72.78	91.27
Payments to Auditors	.00	.00
Audit Fees	12.60	12.00
Sponsorship	14.45	132.25
Donations & CSR Expenses	128.40	276.17
Contribution to Community Festivals	6.83	6.51
Sundry Balance Written Off	.00	.00
Interest on Delayed Payment of Taxes	2.31	.46
Total	3748.74	3191.37



Note 38: Earning Per Share

Particulars	Rs in Lakhs	
	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Earning Per Share		
Basic & Diluted		
Net profit / (loss) after taxes for the year from operations	438.98	-1575.92
Total number of equity shares outstanding at the beginning of the year	2,11,00,250	2,11,00,250
Total number of equity shares outstanding at the end of the year	2,11,00,250	2,11,00,250
Weighted average number of equity shares	2,11,00,250	2,11,00,250
Par value per share	10	10
Earnings per share from operations - Basic & Diluted	2.08	-7.47

Note 39 : Corporate Social Responsibility (CSR):

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, promoting education, environment sustainability, disaster relief and rural development projects.

1 Composition of CSR Committee:

Sl No.	Name of Director	Designation/ Nature of Directorship	Number of Meetings of CSR committee held during the year
1	Ram Naresh Agarwal	Whole Time Director	4
2	Pawan Kumar Agarwal	Director	4

2 Details of Corporate Social Responsibility (CSR) Expenditure:

Sl.No	Particulars	For the year ended 31.3.24	For the year ended 31.3.23
1	Amount required to be spent by the company during the year	15.06	38.99
2	Amount of expenditure incurred	58.31	58.13
	a)Construction / acquisition of any asset	-	-
	b)On purposes other than (a) above	-	-
3	Excess (Shortfall) at the end of the year	43.25	19.14
4	Total of previous years shortfall	-	-
5	Reason for shortfall	NA	NA
6	Nature of CSR activities	Donation , healthcare	Donation , healthcare
7	Amount unspent, if any;	NA	NA
8	Excess amount spent for the Financial Year	43.25	19.14
9	Amount carried to next FY available for set off in Subsequent FY	43.25	19.14
10	Details of related party transactions	.00	.00
11	Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately	NA	NA



Note 40 : Employee Benefits

(a) Defined Contribution Plan :

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. The Company makes specified monthly contributions towards Government administered provident fund scheme. Under the PF Scheme, contributions are made by both the Company and its eligible employees to the Fund, based on current salaries.

(b) Defined Benefit Plan (Unfunded) :

The Company has a defined benefit Gratuity plan. Every employee who have completed at least five years or more of service is entitled to Gratuity on terms not less favorable than the provisions of The Payment of Gratuity Act, 1972. The scheme is not funded. Company make payments on its owns to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's eligible salary for specified number of days as per provisions of Gratuity Act depending upon the tenure of service subject to a maximum limit of ₹20,00,000. The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method. Remeasurements of the net defined benefit liability which comprises actuarial gains and losses, are recognised in other comprehensive income.

Valuations are performed on certain basic set of pre-determined assumptions and other regulatory framework which may vary overtime. Thus, the Company is exposed to various risks in providing the above gratuity benefit which are as follows:

Interest Rate Risk : The plan exposes the Company to the risk of fall in interest rates. A fall in interest rates will result in an increase in the ultimate cost of providing the above benefit and will thus result in an increase in the value of the liability (as shown in financial statements).

Liquidity Risk : This is the risk that the Company is not able to meet the short-term gratuity payouts. This may arise due to non-availability of enough cash / cash equivalent to meet the liabilities or holding of illiquid assets not being sold in time.

Salary Escalation Risk : The present value of the defined benefit plan is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.

Demographic Risk : The Company has used certain mortality and attrition assumptions in valuation of the liability. The Company is exposed to the risk of actual experience turning out to be worse compared to the assumption.

Regulatory Risk : Gratuity benefit is paid in accordance with the requirements of the Payment of Gratuity Act, 1972(as amended from time to time). There is a risk of change in regulations requiring higher gratuity payouts (e.g. Increase in the maximum limit on gratuity of ₹20,00,000).

The most recent actuarial valuation of the plan assets and the present value of the defined benefit obligation were carried out at 31 March, 2023 by Independent, Qualified Actuary. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

Gratuity and other post-employment benefit plans

Rs in Lakhs

Changes in defined benefit obligation	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Present value obligation as at the start of	134.75	34.54	118.43	29.62
Current service cost	18.19	10.46	15.59	9.31
Interest cost	9.70	2.49	8.65	2.16
Actuarial loss/ (gain) on obligations	23.15	27.58	-6.83	14.94
Benefits paid	-5.84	-30.31	-1.09	-21.50
Present value obligation as at the end of the year	179.94	44.76	134.75	34.54

Change in fair value of plan assets	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Plan assets at beginning of period	-	-	-	-
Investment Income	-	-	-	-
Return on Plan Assets, Excluding amount	-	-	-	-
Actual Company contributions	-	-	-	-
Fund Transferred	-	-	-	-
Employee contributions	-	-	-	-
Benefits Paid	-	-	-	-
Plan assets at the end of period	-	-	-	-

Breakup of Actuarial (gain)/ loss	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Change in demographic assumptions	-	-	-	-
Change in financial assumptions	3.08	.98	1.21	.37
Experience variance (i.e. Actual experience vs assumptions)	20.07	26.61	-8.03	14.58
Actuarial (gain)/ loss for the year	23.15	27.58	-6.83	14.94

RMA



PKA



Amount recognized in the statement of profit and loss	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Current service cost	18.19	10.46	15.59	9.31
Interest cost	9.70	2.49	8.65	2.16
(Income)/ expense recognised in the statement of profit and loss	27.89	12.95	24.23	11.48

Actuarial assumptions

Financial Assumptions	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Discount Rate	7.00%	7.00%	7.20%	7.20%
Rate of increase in salaries	5.00%	5.00%	5.00%	5.00%

Demographic Assumptions	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Mortality Rate	100% of IALM 2012-14	100% of IALM 2012-14	100% of IALM 2012-14	100% of IALM 2012-14
Normal Retirement Age	60 Years	60 Years	60 Years	60 Years
Attrition Rates, based on age (% p.a.) For all ages	2.00	2.00	2.00	2.00

The discount rate indicated above reflects the estimated timing and currency of benefit payments. It is based on the yields / rates available on applicable bonds as on the Sensitivity Analysis

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Impact of the change in discount rate				
Impact due to increase of 1%	165.54	40.21	123.57	31.14
Impact due to decrease of 1%	197.01	50.21	148.04	38.61
Impact of the change in salary escalation				
Impact due to increase of 1%	194.92	50.59	146.56	38.90
Impact due to decrease of 1%	167.03	39.83	124.66	30.85

The sensitivity analysis above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes.

Note 41 : Contingent Liabilities

Particulars	As at 31st March, 2024 (Amount in ₹)	As at 31st March, 2023 (Amount in ₹)
(a) Claims against the Company not acknowledged as debt-under protest		
GST	412.75	254.60
Customs Duty	-	-
(b) Bank Guarantees	-	-
(c) Corporate Guarantee given to bank on behalf of:	24139.26	28071.41
(d) Demands raised by Income Tax Department for Short deduction of TDS, delayed payment and delayed filing of returns subject to rectification/revision of returns by the company	49.07	49.07
Total	24601.09	28375.09



Note 42 : Financial Risk Management objectives and policies

The Company's principal financial liabilities comprise borrowings in domestic currency, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, cash and cash equivalents, investments at cost/fair value and deposits, that derive directly from its operations.

The Company is exposed to market risk, credit risk, liquidity risk. The company's senior management oversees the management of these risks. The company's senior management that advises on financial risks and the appropriate financial risk governance framework for the Company. This financial risk committee provides assurance to the Company's senior management that the Company's financial risk activities are governed by appropriate policies and procedure and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each risk, which are summarised as below:

Market risk

Market risk means that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The goal of market risk management is optimization of profit and controlling the exposure to market risk within acceptable limits. Market risk comprises two types of risk: 'Commodity Price risk' and 'Interest rate risk'.

(a) Interest Rate Risk

Interest rate risk is measured by using the cash flow sensitivity for changes in variable interest rates. Any movement in the reference rates could have an impact on the Company's cash flows as well as costs. The Company is subject to variable interest rates on some of its interest bearing liabilities. The Company's interest rate exposure is mainly related to debt obligations.

Interest rate sensitivity

Based on the composition of debt as at March 31, 2024 and March 31, 2023, a 50 basis points change in interest rates would increase/ decrease the Company's finance costs (before interest capitalised) and thereby consequently change net profit before tax by approximately Rs. 43.18 lacs for the year ended March 31, 2024 (2022-23: Rs. 37.91 lacs).

Credit risks

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and others. In addition, credit risk arises from financial guarantees.

The Company implements a credit risk management policy under which the Company only transacts business with counterparties that have a certain level of credit worthiness based on internal assessment of the parties, financial condition, historical experience, and other factors. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The Company has established a credit policy under which each new customer is analyzed individually for creditworthiness.

(i) Credit risk exposure

The carrying amount of financial assets represents the maximum exposure to credit risk. The maximum exposure to credit risk as at 31st March 2024, 31st March 2023 are as follows:

Particulars	As at 31-Mar-24 (Amount in ₹)	As at 31-Mar-23 (Amount in ₹)
Non current financial assets		
(i) Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms		
(ii) Investments	3236.84	242.88
(iii) Loans	5.00	857.07
(iv) Other Financial Assets	.00	.00
Current financial assets		
(i) Investments	3102.78	2574.16
(ii) Trade receivables	1021.60	129.71
(iii) Cash and cash equivalents	1321.78	-
(iv) Bank balances other than cash and cash equivalents	67.75	61.14
(v) Loans	28260.73	32303.96
(vi) Other Financial Assets		
Total Financial assets	37016.48	36168.93

(ii) Impairment losses on financial assets

Refer the table below for reconciliation of credit loss allowance in respect of Trade Receivables:

Particulars	As at 31-Mar-24 (Amount in ₹)	As at 31-Mar-23 (Amount in ₹)
Loss allowance at the beginning of the year	86.57	29.09
Add: Loss Allowance provided during the year	87.50	86.57
Less: Loss Allowance reversed during the year	86.57	29.09
Loss allowance at the end of the year	87.50	86.57

Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at reasonable price. The Company's objective

Maturity Profile of Financial Liabilities

As at 31st March 2024	Less Than 1 Year	More than 1 Year	Total
Borrowings	23343.46	4930.38	28273.85
Trade Payables	1477.17	-	1477.17
Other Current Financial Liabilities	5698.51	-	5698.51

As at 31st March 2023	Less Than 1 Year	More than 1 Year	Total
Borrowings	24334.09	3026.42	27360.51
Trade Payables	1150.46	-	1150.46
Other Current Financial Liabilities	1106.27	-	1106.27

Note 43 : Capital Management**Risk Management**

The fundamental goal of capital management are to: - safeguard their ability to continue as a going concern, so that they can continue to provide returns for The Board of Directors has the primary responsibility to maintain a strong capital base and reduce the cost of capital through prudent management of deployed funds and leveraging opportunities in domestic and international financial markets so as to maintain investor, creditor and market confidence and to For the purpose of company's capital management, capital includes issued capital and all other equity reserves. The company manages its capital structure in The Company manages its capital on the basis of net debt to equity ratio which is net debt divided by total equity. Net debt are long-term and short-term The following table summarizes the capital of the Company:

Particulars	As at 31-Mar-24 (Amount in ₹)	As at 31-Mar-23 (Amount in ₹)
Long Term borrowings	4930.38	3026.42
Short Term Borrowings	23343.46	24334.09
Less: Cash and cash equivalents	1021.60	-129.71
Less: Bank Balances other than Cash & Cash Equivalents	-	-
Less: Current Investments	-	.00
Net Debt	29295.45	27230.80
Total Equity	26161.70	25704.21
Net Debt to Equity ratio	1.12	1.06

(i) Equity includes Capital & all reserves of the company.

Note 44 : Statutory Auditors' remuneration (excluding goods and service tax) and expenses :

Particulars	As at 31st March, 2024	As at 31st March, 2023
Statutory Audit Fees	12.00	11.50
Tax Audit Fees	.50	.50
Total	12.50	12.00



Note 45 : Financial Instruments
(a) Categories of Financial Instruments

Particulars	As at 31-Mar-24 (Amount in ₹)			As at 31-Mar-23 (Amount in ₹)		
	FVTPL	OCI	Amortised Cost	FVTPL	OCI	Amortised Cost
Non current financial assets						
(i) Investment in Subsidiaries, Associates, Joint Ventures and Partnership Firms	-	-	2993.96	-	-	3004.53
(ii) Investments	-	242.88	-	-	242.88	-
(iii) Loans	-	-	-	-	-	-
(iv) Other Financial Assets	-	-	5.00	-	-	949.14
Current financial assets						
(i) Investments	-	-	-	-	-	.00
(ii) Trade receivables	-	-	3102.78	-	-	2574.16
(iii) Cash and cash equivalents	-	-	1021.60	-	-	129.71
(iv) Bank balances other than cash and cash equivalents	-	-	1321.78	-	-	-
(v) Loans	-	-	67.75	-	-	61.14
(vi) Other Financial Assets	-	-	28260.73	-	-	4834.32
Total Financial assets	-	242.88	33779.65	-	242.88	8548.47
Non Current financial Liabilities						
(i) Borrowings	-	-	4930.38	-	-	3026.42
(ii) Trade payables	-	-	-	-	-	-
(iii) Other financial liabilities	-	-	-	-	-	-
Current financial liabilities						
(i) Borrowings	-	-	23343.46	-	-	18486.05
(ii) Trade payable	-	-	1755.34	-	-	2394.36
(iii) Other financial liabilities	-	-	5698.51	-	-	1143.50
Total financial liabilities	-	-	35727.70	-	-	25050.33

The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair value since the company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

(b) Fair value hierarchy

The following table provides the fair value measurement hierarchy of the Company's assets

Financial Asset measured at fair value - recurring fair value measurements	Level 2
Quantitative disclosures fair value measurement hierarchy for assets as at 31st March 2024 Investments	242.88
Quantitative disclosures fair value measurement hierarchy for assets as at 31st March 2023 Investments	242.88



Note 46 : Related Party Disclosures (As per Ind AS 24 - Related Party Disclosures)

Nature of Relationship	Name of the Related Party	% of holding
Subsidiary	AASTHA NIKETAN PVT LTD	99.99
Subsidiary	AASTHA SKYSCRAPER PRIVATE LIMITED	99.00
Subsidiary	ADINATH DEVCON PRIVATE LIMITED	99.00
Subsidiary	ADINATH INFRACON PRIVATE LIMITED	99.00
Subsidiary	ANGIRA SALES PRIVATE LIMITED	99.86
Subsidiary	ARIUN DEALERS PRIVATE LIMITED	99.00
Subsidiary	BADRINATH INFRABUILD PRIVATE LIMITED	99.00
Subsidiary	BALGOPAL INFRAPROMOTERS PRIVATE LIMITED	99.00
Subsidiary	BALGOPAL REALDEV PVT LTD	99.00
Subsidiary	BASUKINATH VINIMAY PRIVATE LIMITED	99.99
Subsidiary	BENGAL SRIJAN PROJECTS PVT LTD	99.99
Subsidiary	BHAGWATI INFRAREALTY PRIVATE LIMITED	99.00
Subsidiary	BHUMI VINIMAY PVT LTD	99.35
Subsidiary	CITY HIGH PROPERTIES PRIVATE LIMITED	99.00
Subsidiary	CITY INFRAPROMOTERS PRIVATE LIMITED	99.00
Subsidiary	CITY INFRAREALTY PRIVATE LIMITED	99.00
Subsidiary	CITY NIRMAN PRIVATE LIMITED	99.00
Subsidiary	CITY SKYSCRAPER PRIVATE LIMITED	99.00
Subsidiary	DAFFODIL VYAPAR PRIVATE LIMITED	99.99
Subsidiary	DEVKRIPA VANIJAYA PVT LTD	99.78
Subsidiary	EKDANT INFRAPROPERTIES PRIVATE LIMITED	99.00
Subsidiary	EKDANT PROCON PRIVATE LIMITED	99.00
Subsidiary	EKDANT PROJECTS PRIVATE LIMITED	80.00
Subsidiary	EKTA VINIMAY PRIVATE LIMITED	99.99
Subsidiary	ELECT REALESTATE PRIVATE LIMITED	80.00
Subsidiary	ELIGIBLE PROCON PRIVATE LIMITED	80.00
Subsidiary	ELITE DEVCON PRIVATE LIMITED	80.00
Subsidiary	EVERGROW DEVELOPERS PRIVATE LIMITED	80.00
Subsidiary	IDEAL CONCLAVE PRIVATE LIMITED	80.00
Subsidiary	IIT EDUCATION PRIVATE LIMITED	99.00
Subsidiary	IMPERIAL PLAZA PRIVATE LIMITED	80.00
Subsidiary	IMPERIAL REASIDENCY PRIVATE LIMITED	80.00
Subsidiary	INCREDIBLE BUILDERS PRIVATE LIMITED	80.00
Subsidiary	INDEX DEVELOPERS PRIVATE LIMITED	80.00
Subsidiary	INDRALOK COMPLEX PRIVATE LIMITED	99.01
Subsidiary	INTENT BUILDERS PRIVATE LIMITED	80.00
Subsidiary	INTERCITY PROJECTS PRIVATE LIMITED	80.00
Subsidiary	ISOLATE REALESTATE PRIVATE LIMITED	80.00
Subsidiary	JAGMATA MARCOM PRIVATE LIMITED	99.00
Subsidiary	KAMRUP COMMERCIAL PRIVATE LIMITED	99.99
Subsidiary	KESHAV SKYSCRAPER PRIVATE LIMITED	99.00
Subsidiary	KYAL ENCLAVE PVT LTD	99.00
Subsidiary	LAKSHYA DISTRIBUTORS PVT LTD	99.90
Subsidiary	LANSDOWN MEDICALS PVT LTD	98.94
Subsidiary	MANGALSHIV RETAILERS PRIVATE LIMITED	99.00
Subsidiary	MANYA AGENCIES PRIVATE LIMITED	99.00
Subsidiary	MANYA COMMERCIAL PRIVATE LIMITED	99.00
Subsidiary	MANYA DEALCOM PRIVATE LIMITED	99.00
Subsidiary	MANYA DEALTRADE PRIVATE LIMITED	99.00
Subsidiary	MANYA DISTRIBUTORS PRIVATE LIMITED	99.00
Subsidiary	MANYA INFRAPROJECTS PRIVATE LIMITED	99.00
Subsidiary	MANYA INFRAPROPERTIES PRIVATE LIMITED	99.00
Subsidiary	MANYA INFRAREALTY PRIVATE LIMITED	99.00
Subsidiary	MANYA RESIDENCY PRIVATE LIMITED	99.00
Subsidiary	MANYA SKYSCRAPER PRIVATE LIMITED	99.00
Subsidiary	MAYFAIR VYAPAR PRIVATE LIMITED	99.99
Subsidiary	N K ABAAS PRIVATE LIMITED	99.99
Subsidiary	N.K. HIRISE PRIVATE LIMITED	99.99
Subsidiary	N K NIKETAN PVT LTD	99.99
Subsidiary	N K REGANCY PVT LTD	99.99
Subsidiary	N K TOWER PRIVATE LIMITED	99.98
Subsidiary	N. K. REALTORS PRIVATE LIMITED	99.60
Subsidiary	NEELKANTH INFRAPROMOTERS PRIVATE LIMITED	99.00
Subsidiary	NEELKANTH INFRAREALTY PRIVATE LIMITED	99.00
Subsidiary	NEW WAYS CONSUMER GOODS PRIVATE LIMITED	99.99
Subsidiary	NISTHA FACILITY MANAGEMENT SERVICES PRIVATE LIMITED	99.99
Subsidiary	PANCHKOTI STOCKIST PRIVATE LIMITED	99.00
Subsidiary	PERFECT SKYSCRAPER PRIVATE LIMITED	99.00
Subsidiary	RIDHI SIDHI NIKETAN PVT LTD	99.99
Subsidiary	ROLCON FINVEST PVT LTD	100.00
Subsidiary	SALASAR DISTRIBUTORS PRIVATE LIMITED	99.99
Subsidiary	SATYALAXMI VINTRADE PRIVATE LIMITED	99.00
Subsidiary	SHAGUN DEALMARK PRIVATE LIMITED	99.00
Subsidiary	SHAGUN INFRAPROMOTERS PRIVATE LIMITED	99.00
Subsidiary	SHAGUN REALDEV PRIVATE LIMITED	99.00
Subsidiary	SHAGUN SKYSCRAPER PRIVATE LIMITED	99.00
Subsidiary	SHRADDHA NIKETAN PVT LTD	100.00
Subsidiary	SIGMA CONSUMER GOODS PRIVATE LIMITED	99.99
Subsidiary	SITALA DEVCON PRIVATE LIMITED	99.00
Subsidiary	SITALA INFRADDEV PRIVATE LIMITED	99.00
Subsidiary	SITARA BARTER PVT LTD	99.90
Subsidiary	SRIJAN ARTS PRIVATE LIMITED	99.98
Subsidiary	SRIJAN COMPLEX PRIVATE LIMITED	99.00

Srijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Subsidiary	SRIJAN ENCLAVE PRIVATE LIMITED	99.00
Subsidiary	SRIJAN INFRAREALTY PRIVATE LIMITED	99.00
Subsidiary	SRIJAN LAND & BUILDING PRIVATE LIMITED	99.00
Subsidiary	SRIJAN NIWAS PRIVATE LIMITED	99.00
Subsidiary	SRIJAN PROMOTERS PRIVATE LIMITED	99.00
Subsidiary	SRIJAN REGENCY PRIVATE LIMITED	99.00
Subsidiary	STEADFAST TIE UP PVT LTD	99.90
Subsidiary	STUTI PROMOTERS PRIVATE LIMITED	99.99
Subsidiary	SUPREME CONSUMER PRODUCTS PRIVATE LIMITED	16.67
Subsidiary	SUVRIDHI COMMODITY PRIVATE LIMITED	99.00
Subsidiary	SUVRIDHI DEALTRADE PRIVATE LIMITED	99.00
Subsidiary	SUVRIDHI INFRACON PRIVATE LIMITED	99.00
Subsidiary	SUVRIDHI NIWAS PRIVATE LIMITED	99.00
Subsidiary	SUVRIDHI STOCKIST PRIVATE LIMITED	99.00
Subsidiary	TANVI AAWAS PRIVATE LIMITED	99.00
Subsidiary	TANVI AGENCIES PRIVATE LIMITED	99.00
Subsidiary	TANVI DEALCOM PRIVATE LIMITED	99.00
Subsidiary	TANVI DEALERS PRIVATE LIMITED	99.00
Subsidiary	TANVI DEALMARK PRIVATE LIMITED	99.00
Subsidiary	TANVI DEALTRADE PRIVATE LIMITED	99.00
Subsidiary	TANVI DISTRIBUTORS PVT LTD	99.00
Subsidiary	TANVI NIWAS PRIVATE LIMITED	99.00
Subsidiary	TANVI TIE-UP PRIVATE LIMITED	99.00
Subsidiary	TANVI TRADECOM PRIVATE LIMITED	99.00
Subsidiary	TIRUPATI ADVISORY SERVICES PRIVATE LIMITED	99.99
Subsidiary	TIRUPATI CONSUMER GOODS PRIVATE LIMITED	99.99
Subsidiary	UDAY INFOTECH PRIVATE LIMITED	99.99
Subsidiary	UDAY NIWAS PVT LTD	99.99
Subsidiary	UMANG ESTATES PRIVATE LIMITED	99.99
Subsidiary	UTILITY COMPLEX PRIVATE LIMITED	80.00
Subsidiary	WAKEFUL CONSTRUCTION PRIVATE LIMITED	80.00
Subsidiary	WEIGHTY DEVELOPERS PRIVATE LIMITED	80.00
Subsidiary	WELCOME COMPLEX PRIVATE LIMITED	80.00
Subsidiary	WELCOME TOWERS PRIVATE LIMITED	80.00
Subsidiary	WELLBUILD ENCLAVE PRIVATE LIMITED	80.00
Subsidiary	WELSONE CONCLAVE PRIVATE LIMITED	80.00
Subsidiary	WINSOME PLAZA PRIVATE LIMITED	99.01
Subsidiary	WOODLAND PROCON PRIVATE LIMITED	80.00
Subsidiary	ZEST COMMERCIAL PRIVATE LIMITED	99.99
Subsidiary	ZEST RETAILERS PRIVATE LIMITED	99.99
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PS SRIJAN DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TRINITY INFRAPARK LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SHERWOOD REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN GREENFIELD MANIKPUR LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN STAR FACILITIES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN STAR REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	P S SRIJAN ESTATE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PRIMARC SRIJAN PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PRIMARC SRIJAN DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	P.S.SRIJAN HEIGHT DEVELOPERS	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN JESSORE DEVELOPERS	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SWAN ENGINEERING CO.	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	AFTERLINK PROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	AKSHI VYAPAR LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ALMITS DEVELOPERS LLP	-

Srijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ALPEMIX REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ALUMBECH ESTATES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ANGELICA REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	AQUABLU REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	AQUAGREEN REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ARIT DEALCOM LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	AVIGHNA ADVISORY SERVICES LIMITED LIABILITY PARTNERSHIP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR AAWAS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR COMPLEX LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR CONCLAVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR DEVCON LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR ENCLAVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR ESTATES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR HIGH PROPERTIES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR INFRACON LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR INFRAPROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR LAND AND BUILDING LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR NIKETAN LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR NIWAS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR PLAZA LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BACALAR SKYSCRAPER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BADU ROAD DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BETHANY HIGHRISE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BHAGWATI INFRAPROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BHUVI DEALTRADE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BLUELAND BUILDCON LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BRANFORD REALESTATE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	BUSYSTORM REALTORS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	CAFE DE VERVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	CAMPOR ENCLAVE LLP	-



Srijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	GANGAPURNA SKYSCRAPER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	GANGAPURNA SKYVIEW LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	GANGAPURNA TOWER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	GREENFIELD CITY PROJECT LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	GREENQUEST ENCLAVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	GREENROSE CONCLAVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	JAMPUI HEIGHTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	JANHIT INFRASTRUCTURES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KALASHDHAN ENCLAVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KUSHIYARA DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KUSHIYARA INFRASTRUCTURE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KUSHIYARA PROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KUSHIYARA REAL ESTATES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL COMPLEX LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL HIRISE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL HOUSING LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL PROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL REALESTATE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL REALTORS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	KYAL RESIDENCY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	LIBERAL BARTER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	LILY ADVISORY SERVICES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	LINKPLAN REALTORS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	LINWOOD HIRISE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	MADHUDHAN CONCLAVE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	MAIPO COMPLEX LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	MANYA TIE-UP LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	MARGOSA REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	MELAGIRI DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	MELAGIRI ESTATES LLP	-



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Srijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PICHOLA LAND AND BUILDING LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PICHOLA PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PICHOLA REALDEV LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PICHOLA REGENCY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PINKFLOWER REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PS SRIJAN REALVENTURE LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	RAGHABPUR PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	RAJ SRIJAN ARTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	RAJRAMBHA HEIGHTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	REDMAPLE REALTORS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	REPROSCAN TECH PARK LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	RIYA MANBHARI PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SALASAR CONSUMER GOODS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SHEROWALI DISTRIBUTORS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SILVERBELL REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SILVERLING REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SNAEFELL HEIGHTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SNEHSIL ADVISORY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SOLIMANA REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN ESKAY STUDIOS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN INFRAPROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN RESIDENCY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN SHRESTH PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN SKYSCRAPPER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN STAR PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIJAN SUPER FACILITIES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRIPSK DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SRPM HAAT LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SUPERNOVA REALTORS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SUVRIDHI COMMERCE LLP	-

Srijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	SUVRIDHI NIKETAN LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TANVI PROJECTS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TANVI RESIDENCY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TANVI SKYSCRAPER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TERRIFIC LAND AND BUILDING LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TERRIFIC HIGH PROPERTIES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TERRIFIC LANDMARK LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TERRIFIC PROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TERRIFIC SKYSCRAPER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TERRIFIC TOWER LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TOPTECH REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TRIEYE PROPERTIES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TRIMUKH REGENCY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	TRIPACK ESTATES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	VELIKONDA CONSTRUCTIONS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	VELIKONDA DEVELOPERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	VELIKONDA REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	VELIKONDA RESIDENCY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	WATERTOWN ESTATES LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	WISECRACK TOWERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	WOOD SQUARE MALL LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	YELAGIRI REALTY LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ZEN PROMOTERS LLP	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	RAM NARESH AGARWAL	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	PAWAN KUMAR AGARWAL	-
Enterprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were transactions/ balance during the year:	ANIL GUPTA	-
Relative of KMP	SHYAM SUNDER AGARWAL	-
Relative of KMP	VINOD KUMAR AGARWAL	-
Relative of KMP	DINESH KUMAR AGARWAL	-
Relative of KMP	ABHISHEK BHARUKA	-
Relative of KMP	ANISHA BHARUKA	-
Relative of KMP	TANVI AGARWAL	-
Relative of KMP	SAVITA AGARWAL	-
Relative of KMP	ANITA AGARWAL	-
Relative of KMP	KIRAN AGARWAL	-



Srijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Relative of KMP	MANISHA AGARWAL	-
Relative of KMP	SAROJ AGARWAL	-
Relative of KMP	AASTHA BAGARIA	-
Relative of KMP	SHRADDHA AGARWAL	-
Relative of KMP	MANAV AGARWAL	-
Relative of KMP	KARAN AGARWAL	-
Relative of KMP	ARJUN AGARWAL	-
Relative of KMP	KESHAV AGARWAL	-
Disclosures of Related Party Transactions provides information about the Company's structure. The following tables provide the total amount of transactions that have been entered into with related parties for the relevant financial year		



Note 46 : Related Party Disclosures (As per Ind AS 24 - Related Party Disclosures) (Continued)

SL No.	Nature of Transactions	Subsidiaries Companies	Associated Companies/ Entities	Firms & LLP - Where Company is a Partner	Key Managerial Personnel	Relatives of Key Managerial Personnel	Enterprises over which Key Management personnel is able to exercise significant influence
1)	Share of Profit From Partnership Firms & LLPs	-	-	946.17	-	-	-
		(-)	(-)	(612.99)	(-)	(-)	(-)
2)	Share of Loss From Partnership Firms	-	-	956.84	-	-	-
		(-)	(-)	-	(-)	(-)	(-)
3)	Interest received on Current account	-	-	27.93	-	-	-
		(-)	(-)	(112.34)	(-)	(-)	(-)
4)	Interest Paid on Current account	-	-	-	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
5)	Interest Paid on Loan	-	-	-	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
6)	Salary Paid	-	-	-	35.43	85.96	-
		(-)	(-)	(-)	(18.99)	(93.74)	(-)
7)	Brokerage paid	142.90	-	-	-	-	-
		(72.15)	(-)	(-)	(-)	(-)	(-)
8)	Establishment Charges Received	-	-	160.48	-	-	160.48
		(-)	(-)	(42.48)	(-)	(-)	(42.80)
9)	Reimbursement of Expenses received	11.65	-	113.24	1.03	-	-
		(24.58)	(-)	(178.11)	-	(-)	(-)
10)	Receipts on Account of Loan & Advances	-	-	-	-	-	-
		(-)	(-)	(-)	(115.00)	(-)	(-)
11)	Payments on Account of Loan & Advances	-	-	14.00	542.70	-	-
		(-)	(-)	(-)	(49.82)	(-)	(-)
12)	Investment in Capital	-	-	6.00	-	-	-
		(-)	(-)	(57.42)	(-)	(-)	(-)
13)	Withdrawal of Capital	-	-	1.00	-	-	-
		(-)	(-)	(0.49)	(-)	(-)	(-)
14)	Sale of material	-	-	14.17	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
15)	Purchase of material	-	-	1.10	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
16)	Purchase of Land	-	-	-	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
17)	Rent & Maintenance Charges paid	0.72	-	-	-	-	-
		(0.72)	(-)	(-)	(-)	(-)	(-)
18)	Rent, Maintenance, Electricity & Gas Charges received	-	-	-	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
19)	Contract Labour Charges paid	-	-	-	-	-	-
		(-)	(-)	(-)	(-)	(-)	(-)
20)	Receipts on Current Account	-	-	22,794.70	-	-	-
		(-)	(-)	(18,758.53)	(-)	(-)	(-)
21)	Payment on Current Account	-	-	15,550.12	-	-	-
		(-)	(-)	(17,551.08)	(-)	(-)	(-)
22)	Purchase of Property, Plant & Equipment/ Materials	-	-	-	-	-	-
		(-)	-	(-)	(-)	(-)	(-)
23)	Expenses Recovered	1.78	-	3,750.91	-	-	-
		(37.02)	-	(445.46)	-	(2)	(-)
24)	Payments against Revenue Share in JV	-	-	-	-	-	-
		-	(-)	(-)	(-)	(-)	(-)
Balances Outstanding							
	For Loans & Advances	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
PAYABLES							
	For Loans & Advances	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-

Figures in brackets denotes corresponding to previous year

Description	Name of the KMP	As at 31st March, 2024	As at 31st March, 2023
Salary, Wages & Bonus	Ram Naresh Agarwal	35.43	18.99



Note 47 : Ratio Analysis

Sl.No	Ratios	As at 31st March, 2024	As at 31st March, 2023	Variation	Reason for Variation more than 25%
1	Current Ratio [Current Assets/Current Liabilities]	1.26	1.30	-3.60%	N.A
2	Debt-Equity Ratio [Debt to Equity]	1.081	1.064	1.53%	N.A
3	Debt Service Coverage Ratio [Earnings available for debt service / [Current Maturities on Long Term Debt + Interest Cost]]	1.40	0.29	374.74%	Due to increase in cash flow in current financial year
4	Return on Equity Ratio [Net profit after tax] / Average Total Equity]	1.76%	-5.95%	-129.65%	Due to increase in profit in current financial year in comparison to previous year
5	Inventory Turnover ratio [Revenue from sales of products / Average Inventory]	0.06	0.05	34.33%	Due to increase in Revenue from sales of product in current financial year
6	Trade Receivables Turnover Ratio [Revenue from Operation / Average Trade Receivable]	0.84	0.66	25.87%	N.A
7	Trade Payable Turnover Ratio [Net Credit Purchases / Average Trade Payable]	-	-	0.00%	N.A
8	Net Capital Turnover ratio [Revenue from operations/Working capital]	0.15	0.08	84.35%	Due to increase in Revenue from sales of product in current financial year
9	Net Profit ratio [Profit after Tax/Revenue from Operation]	19.26%	-118.90%	-116.20%	Due to increase in profit in current financial year in comparison to previous year
10	Return on Capital employed [Profit Before interest, Tax & Exceptional item / Total Equity + Total Debts]	3.61%	1.97%	83.20%	Due to increase in profit in current financial year in comparison to previous year
11	Return on Investment [Profit on sale of Investments & Fair Value gain on investments/ Investment in Long term & short term investments]	0.74%	0.76%	-3.17%	As there is no sale of investment in current financial year
12	EBITDA Margin [Earning before interest+tax+depreciation+amortization/ Revenue from Operation]	96%	98%	-2.14%	Due to increase in profit in current financial year in comparison to previous year
13	EBT Margin Earning before tax/Revenue from Operation	19%	-66%	-128.37%	Due to increase in profit in current financial year in comparison to previous year

Definitions:

(a) Earning for available for debt service = Profit before taxes + Non-cash operating expenses like depreciation and other amortisations + Interest + other adjustments like loss on sale of Fixed assets etc.

(b) Debt service = PAT + Depreciation + Interest Cost + Loss on Sale of Fixed Asset

(c) Average inventory = (Opening inventory balance + Closing inventory balance) / 2

(d) Net sales = Revenue from Operations less Other Operating Revenue

(e) Average trade receivables = (Opening trade receivables balance + Closing trade receivables balance) / 2

(f) Net purchases = Gross Purchases - Purchase Return

(g) Average trade payables = (Opening trade payables balance + Closing trade payables balance) / 2

(h) Working capital = Current assets - Current liabilities.

(i) Earning before interest and taxes = Profit before exceptional items and tax + Finance costs - Other Income

(j) Capital Employed = Tangible Net Worth* + Total Debt +Deferred Tax Liability

* Net worth means the aggregate of equity share capital and other equity inclusive of net gain consequent to fair valuation of certain assets on transition to Ind AS excluding intangible assets.

(k) Income from investment= Net gain/loss on sale/fair value changes of investments



Note 48 : The major components of income tax expense and the reconciliation of expense based on the domestic effective tax rate of at 26.00% and the reported tax expense in profit or loss are as follows :-

Effective Tax Reconciliation

Particulars	As at 31st March 2024	As at 31st March 2023
a) Income tax expenses reported in the statement of profit & loss comprises:		
Current tax	4.33	-
Tax relating to earlier years	-	-
Deferred Tax expense during the year recognised in the statement of Profit & loss	3.02	697.76
Income tax expenses reported in the statement of profit & loss	7.35	697.76
b) Statement of other comprehensive income(OCI)		
Deferred Tax related to itmes recognised in OCI during the year:		
Net loss on fair value of FVOCI equity instruments	-	-
Re-measurement gain on defined benefit plans	-4.63	1.90
Income Charged to OCI	-4.63	1.90
c) Reconciliation of tax expense and the accounting profit multiplied by statutory income tax rate for the year indicated are as follows:		
Accounting profit before tax	446.33	-878.17
Statutory income tax rate of 26.00%	116.05	-244.31
On difference between book balance and tax balance of fixed assets	18.70	-21.45
Unabsorbed Depreciation	-	-84.98
IND AS 115 adjustments	-	921.72
Provision for compensated absences, gratuity and other employee benefits	-15.42	-38.97
MAT Credit	-	-62.57
Impairment of trade receivables	-26	-15.99
Income not taxable under income tax act,1961	910.24	159.38
Tax impact of expenses not deductible under income-tax act,1961	-1026.29	84.93
Others	4.33	-
Income Tax recognised in Profit and Loss account	7.35	697.76

Note 49: Long Term and Derivative Contract

The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

Note 50: Disclosure of Transactions with Struck off Companies

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

Note 51: Investor Education and Protection Fund

There were no amounts which were required to be transferred to the Investor Education and Protection Fund.

Note 52: Other Disclosures

Additional Regulatory Information

Amended Schedule III requires additional regulatory information to be provided in financial statements.

a) Details of Benami Property held : The Company does not hold nay Benami Property and hence there were no proceedings initiated

b) Wilful Defaulter : The Company has not been declared as wilful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

c) Registration of Charges or Satisfaction with Registrar of Companies (ROC) : There are no charges against the company which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such.



d) Compliance with number of layers of companies : The Company has complied with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such.

e) Advance, Loan or investment in Ultimate Beneficiaries through intermediaries:

i) No funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

f) Title Deeds Held in the name of the company:

Title deeds of the buildings are held in the name of company.

g) Details of Crypto Currency or Virtual Currency : The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year, hence disclosure requirements for the same is not applicable.

h) Granted to promoters, directors, KMPs and related parties (as defined under Companies Act 2013) either severally or jointly with any other person: The Company has not provided any loans or advances in the nature of loans to its promoters, directors, KMPs and related parties during the year.

i) Utilisation of Borrowings from Banks/ Financial Institutions: The company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.

j) Undisclosed Income: The Company has no undisclosed transactions which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

k) Revaluation of Property, plant & equipment: The Company has not revalued any of its property, plant & equipment during the year.

Note 53: Other Disclosures (Continued)

(l) The Company operates within a single business segment which constitutes development and sale of Real Estate. The company operates only in India and hence there is no other geographical segment. Hence the disclosure of Segment information as per IND AS-108 is not applicable.

(m) No profit/(Loss) have been considered of the following LLP's as the audited financial statements are not available at the time of finalization of Company's Accounts-

1	ALMITS DEVELOPERS LLP.
2	BHAGWATI INFRAPROMOTERS LLP
3	BADU ROAD DEVELOPERS - LLP.
4	TRINITY INFRAPARK-LLP

(n) Profit/(Loss) have been considered on Estimated basis of the following Partnership Firm as the audited financial statements are not available at the time of finalization of Company's Accounts-

1. Sherwood Estate Developers

(o) The company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year

(p) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. Certain sections of the Code came into effect on 3 May 2023. However, the final rules/ interpretation have not yet been issued. Based on a preliminary assessment, the Group believes the impact of the change will not be significant.

Note 54:

Figures of previous years have been regrouped / rearranged / rectified wherever necessary to make them comparable with the current periods figures.



Footnotes

- 1 To comply with the Companies (Accounting Standard) Rules, 2006, certain account balances have been regrouped as per the format prescribed under Division II of Schedule III to the Companies Act, 2013.
- 2 **Investment Property**
Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs.
- 3 **Fair valuation of investments**
Investment in equity instruments (other than investments in subsidiary) have measured at Fair Value through OCI.
- 4 **Deferred tax as per balance sheet approach**
Under previous GAAP, deferred tax was accounted using the income statement approach, on the timing differences between the taxable profit and accounting profits for the period. Under IND AS, deferred tax is recognized following balance sheet approach on the temporary differences between the carrying amount of asset or liability in the balance sheet and its tax base.

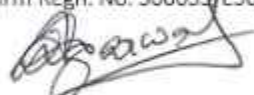
As per our report of even date attached

For and on behalf of the Board of Directors:

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/E300272



Vivek Agarwal

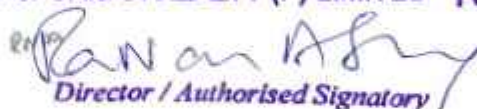
Partner

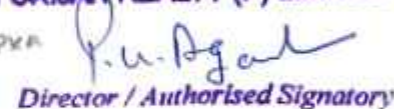
Membership No. 301571

Place: Kolkata

Date: 25.09.2024

For SRIJAN REALTY (P) LIMITED For SRIJAN REALTY (P) LIMITED


 Director / Authorised Signatory


 Director / Authorised Signatory

R N AGARWAL

Whole-time Director

DIN:00206676

P K AGARWAL

Director

DIN:00206927

SRIJAN REALTY PVT. LTD.


 Company Secretary

ANIL GUPTA

Company Secretary

