36/1A ELGIN ROAD, XOFFATE-200020 CIN: U51909WB.198621C078214 Standalone Balance State: 91 at 31 March, 2024

Rs in Lakhs As at 31st March, As +t 31st March, 2024 **Particulars** Block Wo. 2023 ( ?) (53 ASSETS Non-current assets (a) Property, Plant and Egupment ā 2622.79 840.70 b) Investment Property 37.50 37.50 (c) Other intangible Assets 6 6.73 5.90 (d) Financial Assets (i) Investments 3236.84 3247.41 (ii) Loans (iii) Other Financial Assets 5.00 857.07 (e) De erred tax assets (net) 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 recessables 13 3102.78 2574 18 (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 23161.70 25704.21 LIABILITIES. Non-current liabilities (a) Financial Cabilities (i) Borrowings 21 4930.38 3026.42 (ii) Lease Liabilities 22 610.10 (iii) Other financial liabilities 23 744.24 759.10 (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

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 SRIJAN REALTY (P) LIMITED FOR SRIJAN REALTY (P) LIMITED

55,42

96670.26

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Total Equity and Liabilities

Material accounting policies

c) Provisions

Firm Regn. No. 306033, \$300272

VIVERAGARWAL

Membership No. 301571

meumeranib sed: 201211

Kolkata Date: 25.09.2024



Director / Authorised Signatory Director / Authorised Signatory

R N AGARWAL Whole-time Director

D:N:00206676

P K AGARWAL Director DIN:00206927 37.12

85299.94

SRIJAN REALTY PVT. LTD.

30

Company Secretary

Company Secretary

Kolkata

36/1A ELGIN ROAD, KOLKATA-700020 CIN: U51909WB1996PTC078214

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

Rs in Lakhs For the Year Ended For the Year Ended Particulars Note No. 31st March, 2024 31st March, 2023 (3) (3) 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 Expesses 33 (a) 5553.23 7466.17 (b) Purchases of Stock-in-Trade 365.86 2.68 (c) Changes in inventories of finished goods, Stock-in-Trade 33 (b) and work-in-progress -6661.82 -10120.30 (d) Employee benefits expense 34 1503.61 1373.14 (e) Finance costs 35 1516.21 1922.48 (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 2.08 [1] Basic -7.47 (2) Diluted 2.08 -7.47 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 5 K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/E300272

Partner Membership No. 301571

Kolkata

Date: 25.09.2024

VIVEK AGARWAL



FOR SRUAN REALTY (P) LIMITED FOR SRUAN REALTY (P) LIMITED

2N Ron On Affinatory
Director / Authorised Signatory

R N AGARWAL

Whole-time Director

DIN:00206676

P K AGARWAL

Director

Director / Authorised Signatory

DIN:00206927

SRIJAN REALTY PVT. LTD.

ANIL GUPTA Company Secretary Kolkata

36/1A ELGIN ROAD, KOLKATA-700020 CIN: U51909WB1996PTC078214

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

Particulars	For the year ended 31st March 2024	For the year ended 31st March
A. Cash flow from operating activities:	4027	2023
Profit/(loss) before tax	20000	
Adjustments for:	446.33	-878.1
Provision For Deferred Tax		
Depreciation	7.66	695.8
Liabilities Written Off	314.47	254.3
Interest Income	10000	-29.0
Provision for expected credit loss model	-16.73	-974.5
Finance Cost	1516.21	86.5
Gain/Loss on Acturial Valuation & Fair Valuation of Investments through OCI		1922 4
(Profit)/Loss on Sale of Investment	18.51	6.7
Operating profit before working capital changes		-24.5
Adjustments for :	2286.46	1061.3
increase/(Decrease) in Trade and other payables		
Decrease / (Increase) in Trade Receivable & Other Receivables	9351,06	5878.6
Decrease / (increase) Receivable from govt authorities	-867.27	-1232.40
Decrease / (Increase) in Inventories	-432.20	-136.17
Decrease / (increase) in Loans & Advances	-8796.55	-10059.44
Decrease / (Increase) in Other Financial Assets	-6.60	23.25
Increase/(Decrease) in Provisions	504.53	-2166.68
	704.88	22.1
increase/(Decrease) in other Financial liabilities	-56.45	-37.20
(Increase)/ Decrease in Security Deposits	-207.67	-17.36
Secrity Deposits (Refunded)/ Taken		-11.56
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)	3406.86	-7470.10
B. Cash flow from investing activities:		
Purchase of Property Plant & Equipment	-2097.29	-227.65
On Current account with partnership firm LLP	3533.60	-1356.87
Sale of Investment (Net)		00.50
Purchase of Investments in a Joint Venture LLPs	10.57	-57.27
Investment in Fixed Deposits (Net)	-464.71	-649.11
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 (8)	-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+II+C)	891.89	
Add: cash and cash equivalents at the beginning of the year	129.71	93.24
		36.47
Cash and cash equivalents at the end of the year	1021.60	129.71

#### Notes to the cash flow statement

- 1. 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".
- 2. Cash and cash equivalent comprises of:

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash on hand Balances with banks	.09	.09
In current accounts	1021.51	129.62
Total	1021.60	129.71
See accompanying Notes forming part of the standalone financial statements	For and on behalf of the Board of Direc	tors

ee accompanying Notes forming 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/E30272 -89 CM

VIVEK AGARWAL

Partner

Membership No. 301571

lace: Kolkata Date: 25.09,2024 For SRUAN REALTY (P) LIMITED

Director / Authorised Signatory

For SRUAN REALTY (P) LIMITED

Director / Authorised Signatury AL Whole-time Director

Director DIN:00206927

SRIJAN REALTY PVT. LTD.

Computty Secretail

M/IA ELGIN ROAD, KOLKATA-700020 CIN: U51009W8199APTC078214

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

A. Equity Share capital

1	(1) balance as at 31st March, 2024				Ry in Lakhs
	Salance at 1st April, 2023	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the	Changes in equity share	Balance at

Ist April, 2023 prior period errors current reporting period capital during the year 2110.03 Changes in equity share capital during the year 31st March, 2024

(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
211	0.03	2110.03		2110.03

5. Other Equity

Particulars		Reserves and Surplu	5	Items of Other Con	nprehensive Income	
100000000000000000000000000000000000000	Securities Premium	General Reserve	Retained Earnings	Equity instrument through FVOCI(net of tax)	Remeasurement of the Defined Benefit Plans	Total
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	i G					- 23101.30
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 Other Comprehensive Income's net of			-1575.92		.00	-1575.92
Income Tax			.00		8.73	8.73
Transfer to Retained Earnings	180		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	180		7,4			20
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 Other Comprehensive Income's net of			438,98		.00	438,98 18.51
Income Tax			.00		18.51	10.51
Transfer to Retained Earnings Balance at 31st March, 2024	3007.43	107.00	18.51		-18.51	
Material accounting policies	3567.12	187.01	20222.08	73.96	1.50	24051.68

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

Chartered

As per our report of even date attached

For 5 K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/E300272

VIVEK AGARWAL Partner Membership No. 301571 For and on behalf of the Board of Directors

For SRIJAN REALTY (P) LIMITED

Director / Authorised Signatory

For SRUAN REALTY (P) LIMITED

PKA P.W. Ag. e.

Director / Authorised Signatory

R N AGARWAL Whole-time Director

Whole-time Direction DIN:00206676

P K AGARWAL Director DIN:00306927

SRIJAN REALTY PVT. LTD.

Criple Company Secretary

> ANEL GUPTA Company Secretary

Kolkatu Date: 25.09.2024 Notes forming part of the standalone financial statements

#### Corporate information

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

The Company is primarily engaged in the busines 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 impact of the amendment 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.

#### Basis of Preparation and pro star a 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) Bules, 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:

- (ii) 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. Hevisions 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 affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and, if material, their affects are disclosed in the period in which changes are made and in the period in

## 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 opermised of the trustial valuations, he actuagal valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the countries found rate, future salary in 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 experting date.

#### 3.5 Property, Plant and Equipment

#### L. Recognition and initial measurement

items of property, plant and equipment are measured at cost, which includes capitalised forrowing costs, less accumulated depreciation and accumulated imparts

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 dismartling and removing the item and restoring the site on which it is located.

annent losses, I ar

Notes forming part of the standalone financial statements

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 perscribed in Schedule-II to the Comapnies Act, 2013. specified in Schedule II to the Companies Act, 2013. Small Value Fixed assets costing 5000/- or lower is not capitised.

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 loss of the 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 necessal bringing the goods to the point of sale, including other levies, transit insurance and receiving charges and set the point of sale, including other levies, transit insurance and receiving charges and set the point of sale, including other levies, transit insurance and receiving charges and set the point of sale, including other levies, transit insurance and receiving charges and set the point of sale, including other levies, transit insurance and receiving charges and set the point of sale, including other levies, transit insurance and receiving charges and set the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale, including other levies, transit insurance and receiving charges are sale of the point of sale.

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 reliazable value. In determining cost, First in first out(FIFO) methos is used. Cost compromises 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 construction work in progress to its present condition and includes other common infrastructure development construction 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 it 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.

A Co. Chartered

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 foreiture income are accounted based upon underlying agreements with customers.

## Notes forming part of the standalone financial statements

#### 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. Transactions 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 (PVTPL)) 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 immidiately 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 FVTPs.

#### 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

or recognition inconsistency (referred to as 'accounting mismatch'). The company has not designated any debt instrument as

otherwise meets amortized cost or FVTOCI criteria, as at FVTPL, which is thereafter irrevocable. However, such election is allowed

#### (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 transfer in a part and substantially all the risks and available of mership 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 derecognision 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 income is allocated between the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised in the relative in the part that continues to be recognised and the part that is no longer recognised and the part that the par

Notes forming part of the standalone financial statements

#### (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 financial 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 walking 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, the unitial information, no unitial recognition of the company determines and financial liabilities. For financial assets which are debt instruments, a reclassification is under only if there is

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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 of 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 and Co.	Chartered 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	GF PTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No charge in EIR due to reclassification.

IJAN REALTY PRIVATE LIMITED ties forming part of the standalone financial statements		
FVTOCI	Amortmed Cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in DCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at Amortised Cost.
FVTPL	FVTCC	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
PVTOCI	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 assessee, at each reporting date, whethere 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 seprately idnetifiable 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 causing specific 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, within 12 month 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.

   CO. Unditored Applications are presented in the profit or loss as past service cost.

   Co. Unditored Applications are presented in the profit or loss as past service cost.

## Notes forming part of the standalone financial statements

#### 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

## (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 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 are relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised 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.

Olivited 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 reognise 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.









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

Note 4: Property, Plant & Equipments

THE GLASS WHEN SHIP AND THE									11.00	THE PERSON OF
		Gross Block	ock		Accumulated (	depreciation/ an	Accumulated depreciation/ amortisation/ impairment	airment	Net	Net Block
Particulars	Balance as at April 01, 2023	Additions	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at April 01, 2023	For the year	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at March 31, 2024	Balance as at March 31, 2023
Property, plant and equipment										
Freehold Land	80.37	Y	7	80.37		8	(4)		80.37	80.37
Building	294.54	514.09		808.63		11.78	*	167.28	641.35	
Office Equipments	342,12	92.60		434.72		35.75	¥	308.55	126.17	
Furniture and Fixtures	626.13	561.41	æ	1187.54	482.36	94,05	774	576.42	611.12	
Vehicles	455.93	74.77		530,70	341.31	53.83	i¥:	395.14	135.56	114,62
Plant & Machinery	654,96	148.52		803,48		54.55	\$	415.92	387.56	
Right to use Assets		674.16	1)	674.15	. 10	55.19		55,19	618.96	
Prepaid Lease Rent	+	23.30		23.30		1.59	114	1.59	21.71	
Total	2454,04	2065.54	18	4519.59	1613.34	306.75		1920.09	2622.79	840.70

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		Gross Block	ock		Accumulated d	epreciation/ an	Accumulated depreciation/ amortisation/ impairment	airment	Net	Net Block
Particulars	Balance as at April 01, 2022	Additions	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at April 01, 2022	For the year	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at March 31, 2023	Balance as at March 31, 2022
Property, plant and equipment		4								
rreehold Land	80.37		,	80.37	(*)	687	9		80.37	80.37
Building	285.54	9.00	3.5	294.54	143,96	11.54	Ţ	155.50	139.04	141.59
Office Equipments	295.97	46.15	*	342,12	237.15	35.64	*	272.80	69.32	58.81
Furniture and Fixtures	528.71	97.41	Ď.	626.13	457.08	25.28	,	482.36	143.76	71.63
Vehicles	528.29	2,000	72.43	455.93	357.58	45.69	61.96	341.31	114.62	170,71
Plant & Machinery	569.46	85.49	*	654,96	226.93	134.44		361.37	293.59	342.54
Total	4576.69	238.13	72.43	2454.04	1422.70	252.60	61.96	1613.34	840.70	865.65

(a) Certain property, plant and equipment are piedged 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-saluential property, plant and equipment measured as per previous GAAP and use that carrying value as the deemed cost of property, plant and Charlered Account equipment.

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

(e) There is no cotractual commitments for the acquisition of property, plant and equipm





Fig. 150   Accordance   Accod	Note 5: Investment Property										
State   Stat	As At 31st March 2024									RS	In Lakhs
10   10   10   10   10   10   10   10			Gross	Block		Accumulat	ed depreciat	on/ amortisation	n/ impairment		et Block
31.50	articulars	Balance as at April 01, 2023	Additions	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at April 01, 2023	For the year	Disposals/ adjustments	Balance as at March 31, 2024		Balance as at March 31, 2023
Balance as at Balance as at Balance as at March 31, 2023   Accumulated depreciation/ amortisation/ impairment   Balance as at March 31, 2023   Balance as at March 31, 2024   Balance as at March 31, 2023   Balance as at March 31, 2024   Balance as at March 31, 2023   Balance as	nvestment Property and	37.50			37.50					37.50	37.50
Balance as at Accumulated depreciation/ amortisation/ impairment   Balance as at March 31, 2023   2022	otal	37.50			37.50		,			37.50	37.50
Property   37.50   Additions   Disposable   Balance as at April   Additions   Disposable   Balance as at April   Additions   Disposable   Balance as at April   Additions   Balance as at April   Balance as at April   Additions   Balance as at April   Balance as a	Votes: investment property is stated at cosiss at 31st March 2023	t as fair valuation of the san	ne is not practic	ally possible,							
Frogerity   Type   Palanece as at Aperil   Relatince as at Aperil   R			Gross	Block		Accumulati	ed depreciati	on/ amortisation	v/ impairment	W	et Block
17.50   17.5	articulars	Balance as at April 01, 2022	Additions	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at April 01, 2022	For the year	Disposals/ adjustments	Balance as at March 31, 2023		Balance as at March 31, 2022
37.50   Control to the property is stated at cost.   37.50   Control to the propert	nvestment Property	37.50			37,50					37,50	37.50
51.20    1.00		-			93.60					2000	
State   Solid   Soli	ocan octor investment property is stated at cost				1000					500	
State   Stat	ote 6 : Other Intangible Assets s At 31st March 2024										
State		_	Gross	Block		Accumulate	ed depreciation	on/ amortisation	/ impairment	N	at Block
Same   Software   Same   Sam	articulars	Balance as at April 01, 2023	Additions	Disposals/ adjustments	Balance as at March 31, 2024	Balance as at April 01, 2023	For the year	Disposals/ adjustments	Balance as at March 31, 2024		Balance as at March 31, 2023
33st March 2023  Salance as at April Additions Disposals/ adjustments March 31, 2022 Accumulated depreciation/ amortisation/ impairment Net Block  Balance as at April Additions Disposals/ Balance as at Relating adjustments March 31, 2022 April 12023 April 12	omputer Software rademark	60.90 5.35	10.84		71.74		7,68	3.03			3.57
Stat March 2023   Gross Block   Accumulated depreciation/ Impairment   Net Block	otal	66.25	10.84				7.68	3,02,612			
Solution   Cross Block   Balance as at April   Additions   Disposals   Balance as at April   For the Disposals   Balance as at March 31, 2023   Amarch 31,	at 31st March 2023										
Balance as at April   Additions   Disposals   Balance as at April   For the   Disposals   Balance as at April   Balance as at Apri			Gross	Block		Accumulate	ed depreciati	on/ amortisation		1	t Block
SC   SC   SC   SC   SC   SC   SC   SC	rticulars	Balance as at April 01, 2022	Additions	Disposals/ adjustments	Balance as at March 31, 2023	Balance as at April 01, 2022	For the year	Disposals/ adjustments		23	Balance as at March 31, 2022
66.25 66.25 CONTRACTOR S8.64 1.72 CONTRACTOR	omputer Software ademark	5.35	PANO CO	10 25 1			1.04		57.33		3.00
KOULER STORMARE THE STORMARE TH	otal	66.25	150	E			1.72		60.35		7.62
				Kelkata	SENTE.	470	EALTY.	POK DI ON THE LESS		ON THE LINE OF THE PARTY OF THE	

DAN REALTY PROVATE LIMITED es to the Standalme Figuretal Sestements at at and for the year ended 31st March, 2024 exmerc in Substituties, Associatos, Joint Ventures and Partnership Form Ry in Lakhu emodie Face Value As at This March 2024 As we 3 but Murch 2023 As at 21st Murch 2023 As at 20st March 2024 Imputy steem of Sebastics Co. ARSHTHA NIKETAN PROMET LIMPRES 10,000 10.000 3.00 AASTVA SCHLIRAPER PRIVATE LEATED ADMINED QUICER PRIVATE LINETED 10,000 #10-each 9,900 tti@each 10,000 1.01 1.03 ADMATH IMPRACON PRIVATE UNITED AND TA SALES PRIVATE UNITED f10 each 10:000 10.000 1.01 1.61 fill mach 72,500 7.25 7.25 ARRIVE DEALESS PRIMARE LIMITED f10 each 77,500 22.500 DECIMAL STANGED STANGED WHATE \$10 each 10,000 30,000 1.00 1.01 BALDOPAL NAMAPRENIDEERS PRIVATE LIARTED BALDOPAL REALDEV PRIVATE LIARTED tid each 10,000 10,000 .Dr #10 each 10,000 1.00 1.07 DISCHARIN VININGS PROVATE LIANTED tio each 1.00 10,000 10,000 1.06 SENSAL SESSA PROJECTS PRIVATE LIMITED f10 each 10.000 10,000 1.00 BHACMATI HERASSALTY PANCES LIMITED tio-each 10,000 20,000 1.01 1.01 7.65 .99 .99 .99 BHOM WHINEF MANY LIMITED \$10 worth 76,500 26,300 1.65 CITY HIGH PROPER NEEPHWATE LIMITED **COD each** 9,900 36 DITY INFRAPROMOTERS PRIVATE UNITED tid each 9,900 9.900 99 96 COT INTRAVEALTY PRINTED LINETED Citivade 9,900 9,900 CULL INHIMAN SALVASE TIMULED £36 each 9,900 9.900 CITY SICKSCHAPER IMMUNIS CHARGE TIO each 9,900 9,900 DAPPOIDE, WERFAAR PRIMATE, LAMPED tip each 1.00 10,000 18,000 1.00 DOWNER VARIES PRIVATE LIBRITED **TSU each** 10,000 10,000 4.50 CEDANT INFRAPRCPERDES PRIMED LIMITED tiones: 10,000 10,000 1.01 EXTRACT PROCESS PROVIDE UNIVERSITY ₹10 each 10,000 1.01 1.00 CREWNT PROJECTS PRIVATE LIMITED 1.60 **E30 each** #.000 11,000 DETA VINIMAL PRIVATE LINETED #30 each 10,000 1/2,000 ELECT REALESTATE PROVATE UNRIES \$30 each **E.000** 8,000 1.60 ELERGLE PROCESS PRINCIPE UNITED £30 each 8.000 1,60 8,000 ELIRE DEVICEN PRIVATE VIMITED

EVERGROW DEVELOPERS PRIVATE LIMITED #10 each 6,000 E:000 1.40 #30 each # 000 8.000 1.60 DESCRIPTION OF PROPER LIMITED £30 each 8,000 1.00 16 HIT EGUCATION PRIVATE UNITED ₹30 each 79-20-000 79.305.000 465.30 WHEN AL PLACE PROVIDE LIMITED SHEETED €10 each 11,000 1.60 1.68 #10 each 8,000 10,000 1.60 1.00 INCHEORILE BUILDERS PRIVATE LIMITED #18 each 8,000 8,000 1.66 PATEX DEVELOPERS PRIVATE LIBERTED \$10 anch **III,000** 8,000 1.60 1.00 WEREAUTH COMPLEX PROVIDES A CONTROL Tid each 38,000 10,000 2.01 2.01 INTERNT BUILDIERS PRIVATE LIMITED fill soct 8,000 8,000 3.60 1.60 INTERCTY PROJECTS PRIVATE UNITED R10 each 5.000 8,000 1.60 SCHATE REALISTATE PRIVATE LIMITED Till-each **8,000** 5,000 1.60 1.80 DESTRUCT STRANSPORT MICHAEL ATAMER T10 each 9,500 9,900 SAMPLE COMMERCIAL PRIVATE UMITED 10,000 **TID** each 30,000 1.00 1.00 KESHAV SAYSCRAFER PRIVATE LIVETED #10 each 9,900 9,900 KING THICKING PROVING CONTRIB F10 each 9,900 9.900 1.98 LAKSHVA DISTRIBUTORS PRIVATE LIMITED 9,990 1.00 1,00 LANGOOWN INSERCALS PRIVATE LAWTER FIDD each 26,000 26,000 22.40 22.0 MANGALSHIN RETAILERS PRIVATE LIMITED till each 9,300 9,900 99 MUNICA AGENCIES MINISTE LINKTED f10 each 9,900 9,900 MANAGE COMMERCIAL PRIVATE LIMITED MANNA DEALESSM PRIVATE LIMITED **TID each** 5,900 9,900 39 MANYA DEACTRACE PRIVATE LIMITED MINIMA DISTRIBUTION PRIVATE LIMITED \$10 each 9,900 9,900 9,900 #30 each 9,900 MADERA INFRAPROJECTS PRIVATE UNITED AMOUNT INFRAPROJECTS PRIVATE UNITED #10 each = 900 9.900 99 tio each 9,900 MARKING THE WATER OF THE VALUE LIGHTED ₹10 each 9,900 9,900 99 MANNA RESIDENCY PRIVATE LIMITED t10 each 9,900 9,900 9,900 5,900 NAMES OF STREET, PROJECT AND THE \$10 each SEFFAR YNAFAAR PRIVATE LEWITED tod each 10,000 10.000 3.00 1.00 10,000 1.00 1.00 tap each 10,000 IN IL MENANT PRIVATE SANTED NE HRSE PRIVATE LIMITED **T**10 each 10,000 10,000 1.00 1.00 10,000 10,000 1.00 1.00 TID each WILMKETAN PRIVATE LIMITED NETALIDE PAVAN UNTIL #10 each 99,600 99,600 9.90 9.91 10,000 1.00 1.00 10,000 N & REGANCY PRIVATE LIMITED #10 each N K TOWER PRIVATE LIMITED £10 each 9,99,800 9.99,800 99.98 99.90 9,900 9,900 RETURNITY OF THE EAPPERAIDTERS PRIVATE UNITED \$10 each /91 NEELSANTH PERFAREACTY PRIVATE LIMITED f10 each 10,000 10,000 1.01 1.00 NEW WAYS CONSUMER GOODS PRIVATE SIMILED.
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STREET, STREET, PRINCIPLA AMERICA tes to the Standalone Financial Stationers or at and for the year ended Elst Murch, 2008 a T : Investment to Substitutiones, Associates, Jaint Ventures and Partnership for Ricin Labbu entire Face Value As an Elat March 2024 As we diese March 2029 An at 33st March 2024 As at 31st Murch 2021 TANKETRADISCOM PRIVATE LINETED 9.900 DIRLIPATI ADMISORI SERVICES PRIMATE LIMITED **Figure** 10,000 10,000 1.00 1.00 SHURRY CONSUMER GOODS PRIVATE LIMITED. Rid each 365-000 10,000 1.00 UGHI INFORESH PRIVATE LIMITED LIDHE BRANKE PRIVATE LIMITED #18 wach 9,900 9,900 .99 1.00 tt@each 10:000 30,000 1.00 UNANAG ESSATE PRIVATE LIMITED #10 each 10,000 10,000 1.00 1,00 UTILITY COMPLEX PRIMATE LIMETER tto each 8.000 E.000 1.60 W. KIFLE CONSTRUCTION PROVIDE LOWITED f10 each **8,000** 1.60 1.60 WHILE TY DESIGNORS SHOUTS LIABTED #10 each **8.000 #.000** 1.60 WESTONE CONTLEX PRIVATE LINETED WESTONE STAKEN PRIVATE LINETED £10 each 8,000 8,000 1.60 1.60 8.000 E.000 1.60 WELITHED FINCLAVE PRIVATE LIMITED WILLIAMS CONCLAVE PRIVATE LIMITED #L000 \$20 each 1.60 #10 each 8,000 1.60 WIREDAR PLAZA PYT LTD \$30 each 10,000 10.000 2.01 ODDIAND INDCOMPLETO ₹10 each **E.000** 8,000 1.40 1.00 ZIST CEMMING ALPVE, 170 ₹30 each 10,000 10,000 2.00 1.00 ZEST RETAILERS PUT. LITE \$30 each 10,000 1.00 de-Tripital n Equity Shares of most Ventures (unquoted) MAIL PRYESTIMENT & FIRE COME PRIVATE LIMITED ON THUS I AGENCIES PRIVATE LIMITED 3.330 1.67 \$30 sach 5,000 5,000 30 50 PROGRESSAY LAND DEVELOPMENT COMPANY PRINKTE LIMITED £100 each 530 510 7.86 7.86 REPROCESS INDIAL PRIVATE LIBERTELL ₹100 each 1,500 7,500 112.50 112.50 CELIMIT STRANGE MEMORY HEX GOL \$100 each 507 507 25.25 146.11 147.78 sentia: Finau 201 F3-Smart Combine 5.00 5.00 4.80 P.S.Stoom Height Drive 1.00 1.00 5.00 5.00 Freman Fredrick Developers 1.50 2.50 1.50 named Excision Developmen 1.90 By View Desetment 9.00 9.00 Todo Pintings Develope 100.00 10,00 430.05 430.05 Contract Cabbity Personning (DV) AUMOR DEVOLUTIERS LLP. 1.00 1.00 1.00 ALPENIX MINITY OF ALLEMECH SECRETES LUF 1.00 1.00 ACCUMENTED MEASURED SADU ROAD DEVELOPERS - ILP. 2.76 2.75 RETHANY HISHRING LUP. 1.00 SWATI BERAPHOMOTERILLE 1.00 MURIAND MINOCONTER 1.00 BRANKOND REALESTAND LLF. 1.00 1.00 NUMBER OF STREET 1.00 1.00 CAMERON DISCOVERY 43 DHOMEHRE BLACK HE 1.00 1.00 DRUGAL ENGLAVE LUP 45 45 1.00 1.00 DELINON HEALTH LLP DUNCHT -EACTY OUT DURANT PLAZZA LLE 49 48 51 49 50 50 A9 40 51 40 DARKET OF PROJECTS LAR PATE BALLONDER ON DELEVE ENSITE P PRINCETS ILP. DRUG PLACES LLF. A9 30 THREST CONSUMER GOODS LLP CONTACT RESIDENCE LIFE 30 1.00 LALAPASSES ALACTORELLA 1.00 250.00 SHIPTH COURT PROJECT UP 1.00 1.00 DECEMBER STRUCKERS GRESHADSE CONCLAVE LLA. GANGAPURNA BULLDOCK ILF GANGAPURNA INFRASTRUCTURE LLF 00 00 00 00 00 00 00 00 50 50 50 50 50 50 GUNGAPURNILLANDWARK (UP DANISAMUNNA NEKETRALLE CARGAPUWA NIIWAN DA SINSAFURIA MWALO.F GANGAPURNA PSAZRILIP 50 50 CANELAP LINNA PROMOTE 65 LLP CONCAPUSSION WEATHER LEF SANGAPURNA RESIDENCI LUP 50 50 GANGAPURNS SKYSCHAPER LIF .00 1.99 CANDAPUMNA TOWER LLF 10 1.99 NAZVITON ORDANIA DA 90 49 .00 .49 MARPLE SESSION LEF STREET PROPERTY AND ADDRESS OF THE PERSON NAMED IN 4.87 487 CHERNIA PLASTIC LIP 1.00 EACASHDHAM ENGLANE OUR KING COBARLEX LLF 98 98 56 56 56 56 56 56 SONG HANDE SUP STING HOUSING SUP HOLL PROMOTERS LIF COSL REALESSAYS LLF 518 516 STAL REALTONS U.F. .96 1.00 .98 1.00 ETHIL RETUDENCY LIF USERAL BARRER LLP 1.00 ULE ADVISORY STRUCTS LLF. artered Aco 1.00 1.00 (PROPERTY REAL TOWN LLF. NEWOOD HIRISE LIFE 45 3.00 1.00 MADE EVALUACIO PREPARENTALE HINDO CONVILER LLP :00 MANYA TELUF LIP BINASCIA REALTY LLP. NICTABRIE RETAIL AND WARPHOLISTING LLP 1.00 1.00 1140.00 1140.00 MIGOLD SWETAN LIP 45 cx MILKOPPERO ESTATOS LEP 1.00 MONVER HEALTY LIF 1.00 6.30 4.71 NE NGARWIN EXTATES U.P. TATELANCHIAL REALITIME - LLP 1.50 3.50 .50 NORTH CRITISETALISMS LIFE EWERSLINE RESIDENCY CLF. PERSON TRYPLDPENS - U.F. 5,40 5.43 PS SRIAN ESTATELLE PS.SHIAN REALTY-109

SKISAN REALTY PHINADE LIMITED nes to the Standation Ethanical Statements as at and for the year ended 33st Mirrib, 2004 meric in Substitution, Associates, Joint Ventures and Partnership Firms Ra in Lables Easte Vidue As at Stat March 20123 At at 71M March 2024 At at 3111 March 2024 At all 3001 Marris 2023 NAME OF TATES OF THE PARTY OF T ARRESTMENTS OF LIFE 1.00 PRINTED WENT NEALTY LLP .90 1.90 6.00 PRIMARC SHOWN DESIGNOFERS (LP 1.50 6.00 SHARAST DESIGN HARRISONS CO. PERMAN REALVENTURE CLP .00 .75 1.00 RESPONSE MONETS LET 75 5.00 NUMBER ENGLANCED HAS 5.00 NAMES OF GROOM REDMANUE MEASTONS LUF 1.00 2.25 REPROSERN VECH PARK - LUF SALIKVAR CORGUNIER GOODE LUF .50 1.00 2.00 PRESERVACE DISTABLIBITION FOR HERWOOD REALTY INF DESCRIPTION OF STREET 1.00 1.00 10 10 DUFFERING REALFFULP PARTELL WINDOWY LAR COURSE WALTY LIFE .00 COUTHWINGS PROJECT ; LLP TEACHWAY LIFE PEST MANUFAMILE 13.75 .23 .99 .50 .50 .99 .50 .75 .75 .55 2.25 5.00 1.00 .99 .99 DELIAN PARTHONOTORS-LIF INION SHRUTH PROJECTS LLP INION SKYSCKAPER LLP SMIAN STAR FACILITIES LLP SPILAN STAR PROJECTS-LLP DESAN SUREN NEALTY - SUP DESAN SUREN NEALTY - SUP THIRSK DEVELOPMENT SERVE HART LLP. CONTRACTOR DEALERS (18 WHITH KINEMERS ILP CONFEDENCE PROFESSION CO. WWW PROJECTS LLF DANSER HET STORY TO P THREE SOURCEMENT MA .99 1.00 49 4.50 SCHOOL SEALTY IS R THICKE PROPERTIES HAVE TRAVETY INTRAFABLICIP SEPREMENTAL PROPERTY. INATESTICIONI ESTATES LLP. WITESBACK SCHWISTON WEATH REACTY LEF 20x PROMOTERS OF SHICALAN CENNACE LUP BACALAR CONCLAVE U.F. BACALAR DEVOOR LUF. INCALAR ENCLAVE LLE BACALAR ESTATES UP INCALAR HIGH PROVINCES LLD BACALAR INFRACON LLP. SACALAR PAPALAR REMARDS NO. 1111 BACALAR LAND AND BUILDING LUF. BACALAR NINETAN ILP BACKLAR NINKAS LUR BACKLAR PLACE LLF. BACALAR SIDSCRAPER LLF COMMANDE SEVEL DESTRUCTION ERRAMALA INFRASTRUCTURE LLF. ETHAMALA PROPERTIES CLA CHRAMALA REALTY ILP RUSHIYARA DEVELOPER LUP DUSHINGS INFRASTRUCTURE LIFE KUSHYARA PROMOTERS LLP CONSTRUCTION OF STREET LIFE MELAGRI FIVATERILE WID, WEITH PROMOTERS LLF. MILLION WALTY UP. MISHAN DEVELOPERS LIA ISHALI MITMAPADRICES LLP. MICHAEL PROPERTY COR. OCPANIES REPAYES HIP. OLFWITS THE BARROWCHERS LUI. DUPANTS SIMMAN LLP. **OUTAINS PROJECT ILP** DUPANTS PROPERTIES U.S. **CUPARTS REACTY SUF** PRINCINGS INFRAFFICIACTS II P hartered A NUKONON PROMOTERS (LP. DISCOURSE PROPERTIES CAP. THE MORE IN HEALTY LLF. PENDLA HIGH PROFIFEELLP PICHOLA LAND AND BUILDING U.P. PICHOLA PROMETS UP PHONOLA WINALDEVILLE INCHOLA REGENCY LLF SCHOOLS CANCE AND AUTOMOSTUF. TORREST CHICH PROPERTIES LEF. DESIGNATION OF THE PARTY OF SERVICE PROMOTERS OF TERRITO SKYSCRAPERILP TOWN FILE TOWER LEF. NEURONDA CONSTRUCTIONS LUI. .99 .99 VEURONDA SEVELDPERS LUP. VEURONDA REALTP LUP. .99 1611.53 ADDINIONS WESTOCKED ITE 1605.53 late - Yotal COI 2993.56 3004.53 Supal (Aven-C+O) 2993.99 3004.53 local of investment measured at Case

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nalars		Ma at	Shants	Value of Inv	estimental (f)
CAMAZY	Tace Value	As an Eller March 1024	As at 32st March 1015	As at 35st Menth 2024	As at 31st Merch 2023
trooms Measured at Fair Value Through Profit and Loss (PVTN.)					6961
of investments measured at the liptur Through Frate and ions.			-		-
Investments					-
gate amount of quoted mornings				2993.96	300
ет узбит и приложения контоннять, Ситема. Не узбит и приложения покражения, Экон-Ситема.				- 3	8
rights amount of impaintment in value of insecurents					
7.3 Garagury-Wise Investment					
The same of the sa				As at 31st march	As at 35st ma
	Particulars			2024	
Cal assets measured at Amortised Crist				(4)	
tial azieti measieed at Caul Crafusieti measieed at Fae Value through Other Congreheroise tessine				2993.96	3004
stal armits measured at Fair Value through Profit and seni.				12	
				2991.96	200
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Onatable of housement in Partnership Fore	Average wast	natio as at 31st March 2024	copital es et 33st Mayon. 3694	ratio as at 31st March 2023	capital on at \$1st Ma 1829
	MANAGER COMMAN	17%		179	- Annual Control
	Tellina schill nigerwa	179	17,000.00	17%	37,000
AFFERENCE PLONOPERE LLP	Market Library Controls	175		57%	57,000
	NEWS,	1009		19%	1,00,000
AND ASSESSMENT OF THE PARTY OF	Description of Theman	99.995	99,390.00	99.99%	99,390
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	CAN SHIP WINGSON,	179	The second secon	17%	1,00,000
	SHIP CADE CORNE	179	17,000.00	17%	17,000
CAMPINER ENCLINE LLP	Management Appendix Communical Appendix and Communical Communication Commu	179		17%	
	Terra.	1009		100%	
	KIND SHOW DE NORWALL	179	17,000.00	17%	17,000
CRUCAL ENDINE LLP	PRODUCTION OF STREET	179		17%	
(1990-2007) W.	Salvane REALTH PICTUTE	Altri		17%	
	herrie.	100%	100000000000000000000000000000000000000	100%	1,00,000
CHILARDIA REALTY LLP	SECURI ADAL TH FROM THE CANTEST	90.999	The second secon	99,99%	
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	CHARLES SEALTS PROVINTE LIBERTING	99.999	99,990.00	99.99%	99,990
DOMEST REALTY SUF	From	0.019	TATION OF THE PARTY OF THE PART	0.01%	
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	SHIP STAN STREET	379		178	
DOMESTIC PLACES AND	NAMES OF STREET OF STREET	175		179	
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ENSTREE PROMICTS LLP	PRINTER EXECUTION CONTRACTOR	179		179	
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	Toron.	1001		3009	
	Server Land St. Allander.	175		179	A CONTRACTOR OF THE PARTY OF TH
ERLO PLAZZA LLP	PRODUCE STANK	17	17,000.00	179	
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	Marie Marie State Control	\$7.50	The second secon	The second second	4 97,50
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	DEFECTION STATES	97.50	97,500.00	97.50	\$ 97.5
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and advances to	Firths	100	1,00,000.00	100	% 1,00,0
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CHICAG BATTLE LLP	COMPANY NO. 1/2 (1/2)	0.30			
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	CONTROL SCHOOL	100	76 1,00,000.00 76 17,000.00		
					17,0









too to the Standalone Financial Statisments as at add for the year ended 31% March, 2024 re 7: Investment in Substitucies, Associates. Joint Ventures and Partnership Films Es in Latte No. of Shares Value of to 69.1.65 attioufact Face Value As at Elst Water 2024 As at 35xt Meets. AL HE STAY About As at 3516 March 2023 2004 39574 373 17,000.00 17,000.00 LINEIDOD HIRELUP AND THE PERSON NAMED IN 49,000,00 45,000.00 100% 1,00,000.00 100% 1,00,000.00 995 95,000.00 99,000.00 MANNATE UP CO CONTRACTOR OF THE PERSON 194 1,000.00 100% 1,00,000.00 100% 1,00,000,00 17,000.00 17,000.00 PROTECTION AND PROPERTY. 17,000.00 17,000.00 MISCRIT NINETRA GA 3.7% 49% 17,000,00 17,000.00 **単世以外中アジル** 49,000.00 49% 49.000.00 1,00,000.00 100% 100% 1,00,000.00 THE REAL PROPERTY AND ADDRESS. 99,990 DB 95-930.00 MORIER REALTH ILP 5015 10.00 0.01% 1,00,000,00 1,00,000.00 1005 17% 17,000,00 17% 17,000.00 PRINCIPLE NUMBER 17,000.00 17,000,00 OVERSUME ARSODINGS OUT 17% 17,000,00 17% 7,000.00 45,000.00 49% 49-500-00 1,00,000.00 100% 100% 1,00,000.00 THE REAL PROPERTY LANGEST 99.90% 99,900.00 99,900.00 PARMATMA TEMP (A)F General Roll Y LOP 0.10% 100.00 G.10% 100% 5,00,000,00 1,00,000.00 100% 90% 90,000.00 90,000,00 PRINCES OWNER REMETY LLP 10% 10,000.00 10% 10,000,00 100 100% 1,00,000.00 100% 1,00,000.00 99,900.00 95.90% 99.90% 119,900.00 SAUNOMALI DISTRIBUTORS LLF CARGOLIST VILLE 0.10% 100.00 100% 1,00,000.00 1,00;000.00 00.00% 99,990.00 99.99% 0.01% 99,990,00 SEMERALL REACTS LLF 0.01% 1.00.000.00 100% 100% 1,00,000.00 OR STATEMENT LANCED 99,990.00 99.99% 99,990.00 DEVERTING HERETY LEF 0.01% 10.00 0.01% 10.00 1,00,000.00 1,00,000.00 100% 100% 0.10% 99,900/00 29.90% 99,900.00 Geronia da 77 da SPECIAL ADVISORS ILP 100.00 0.10% 100.00 1,00,000.00 100% 100% 1,00,000.00 ALLEN TO SHARE THE PARTY. 991 99,000,00 99% 99,000.00 STATE OF STREET 1,000.00 SHIAN REPARKDUCTURE U.P. 1% 100% 1,00,000,00 100% Charles Land Committee of the 50.00% 50:00% 50,000,00 50,000,00 12,500.00 12,500.00 17.509 THE RESERVE TO SHARE 12 50% SHIRN HIS DESCRIPTION 12:509 12,500,00 17.50% 12,500,00 THE PERSON NAMED IN 12.509 100% 1.00.000.00 100% 1.00.000.00 DESCRIPTION OF THE PERSON OF T 991 99,000,00 99,000,00 DESIGN STREET, SHEET, S 18 1,000,00 190 1,000:00 100% 1,00,000,00 100% 1.00.000.00 OF SECTION STREET 49.50% 48.53% 48,510.00 48.51% 48,510.00 The state of the state of SUMMER COMMERCE UP CONTRACTOR OF THE STATE OF THE 1,000,00 1.009 1.000.00 1.00% 100% 1,00,000.00 100% 1.00.000.00 THE RESERVE THE RESERVE THE PERSON 99,000.00 19,000.00 999 39% VALUE COLUMN TOWN SLANDHI NASTAN LLP 1% 1,000,00 1% 1.000.00 100% 1,00,000.00 CONTRACTOR OF STREET 995 99,000,00 99% 99,000,00 TANKS PROJECTE OF 1,000.00 1,000.00 100% 100% 1.00,000.00 SHORT THUNK DAMES 99,000,00 995 99,000.00 TARREST STREET 1,000,00 1,000,00 1,00,000.00 1,00,000.00 100% MERCAL THREATS (BETS) 99% 99,000,00 999 99,000.00 TARREST SEVEN RAPER LLP 1,000.00 1,000.00 100% 1.00,000.00 100% 1,00,000.00 99.95% 00,990.00 99,999 99,990,00 STREET, SQUARE, 10.00 TOP SOURCE LIFE 1,00,000,00 100% 1,00,000.00 100% 17,000.00 THE STREET SCHOOL 179 17,000.00 179 17 000.00 17,000.00 17,000.00 TREAT MORESTEELLS Marine SERVICE FOR LITE 49,000,00 495 45 000 00 100% 1,00,000.00 100% 1.00.000.00 THE SURE OF STREET CMG 17% 17 000 00 AND REAL PROPERTY. 0% 17,000.00 COLUMN TO THE OWN 49,000.00 RESIDENCE STORE 25,000.00 25,000.00 TRUNCK ESTATES U.F. 25% 0% The statement of the This Print Park No. 25,000,00 ON 1,00,000,00 100% 1,00,000.00 100% 13,000.00 17% 17,000.00 THE REPORT AND ADDRESS. 17,000.00 17,000.00 17,000.00 WITH THE TOWERS LLP BERTHAD OF CO. 49,000,00 49,000.00 100% 1,00,000.00 100% 1,00,000.00 CALIFORNIA ASSOCIATION OF THE STATE OF THE S 50 DUW 2,50,00,000,00 2,50,00,000.00 50,00% HOTEL HOTEL HALL SHOW THE PARTY OF THE PARTY INTERVIEW DIV PROJECT U.P. V3.00E.000 00 1009 5.00.000.000.00 100% 5,00,00,000.00 1,00,000.00 10.00% STATE OF THE REAL PROPERTY. 0.00% 10.00% 1,08,000 00 1,00,000.00 IN PARTITIONS 0.00% 10.00% THE REAL PROPERTY. 10.009 1,00,000.00 PS SRIEM REACHENTLINE LLP 1,00,000.00 0.00% 10.009 3,30,000,00 5.00,000.00 50,005 33.00% CONTRACTOR STATE 67.00% 6,70,000.00 0.00% 10,00,000.00 STAL 100% 10.00.500.00 100% 45.00% BOLE HIS NEWS LIBERTY 15.00% 75.000.00 15,00% 75,000.00 TO DOUGHT OF THE PARTY. 10.00% 10:00% 50,000.00 50,000.00 REPROSCIAN TECY PARK 10F Charles No. 10 (1976) 50,000.00 10.00% 50 200 00 5.00% 25,000.00 5.00% 25.000.00 5.00% 5.00% 25,000.00









mes to the Scandalime Financial Stationers is at and for the your ended \$1st Marin, \$004 onerd in Subsidiaries, Associates, Josef Versieres and Partnership Ferri Value of to Face Value At at Styl March As at 31st March As at Stat Munch 2024 At at 31st March 25,000.00 25,000.00 25,000.00 HEROSCAN THOM FRANCILLE 5.00% 75,000,00 1009 5,00,000,00 5,00,000.00 MEACH FRONT LAWYOR 75.000.00 75,000.00 75.00% TRUMSTHE PROJECTS LIFE SECRETARISMOST AND ADDRESS OF THE PARTY OF T 25,00% 25,000,00 25.00% 25,000.00 1,00,000,00 100% 1.00.000.00 55.00% 55,000.00 55.00% 55,000.00 THUAN SUPER FACULTURE U.P. DESCRIPTION OF PAY AND 45.00% 45,000,00 45,00% 45,000.00 1,00,000,00 100% 1.00,000.00 ASSESSMENT FORTY 50.00% 50,000.00 50.00% 50,000,00 STORY SHIPS THE PROJECTS AND 50.00% 50,000,00 50.00% 1005 100% 1.00 000 00 A DESCRIPTION OF THE PARTY OF **93 905** 99,900.00 99.90% 99,900,00 ALM/TE DEVELOPERS LLP 0.10% 100% 1,00,000.00 0.10% 100.00 1,00,000.00 99.90% 99,900.00 99.90N 99,900.00 THE RESERVE THE PERSON NAMED IN AUPENIA REALTY LLF 0.10% 100.00 0.10% 1,00,000.00 1,00,000,00 100% 99.905 99,900,00 99.90% 99,900.00 ACCRECION STEVENS LLV. CHARLES W 0.105 0.10% 100.00 1,00,000.00 1009 100% 1,00,000.00 Balled BACTS BUT L'E 99.905 99,900.00 99,900.00 BETHANT HIGHRISE LLP 45,109 10000 0.10% 150 1,00,000.00 1,00,000.00 100% MANAGE STATE 99.90% 99,000.00 99,900.00 BULELAND BUILDOON SUP NAME AND DESCRIPTION 0.10% 100.00 0.10% 100.00 100% 1.00,000.00 - Section of the 99.90% 99,900.00 95.90% 99,300 00 BRANDORO REALISTATE ILIF 0.109 110.00 0.10% 200,00 1,00,000.00 1009 1,00,000.00 CONTRACTOR OF THE 99.90% 99,900.00 95.90% 99,900.00 BOTOM RECYUL BUILD STORM NEWS TORS, U.P. 200.00 1,00,000.00 1.00:000 00 100% 100% 99,900.00 35.90% 99,900.00 CHEVESHITE REACTE LER 0.10% 100.00 0,105 100.00 1,00,000.00 1,00,000.00 100% \$1,000.00 51,000.00 34,000.00 \$1,00% 31.00% MACHINE THE 14.00% BASTYONG DEVELOPERS (AP 15.00% 15,000,00 15.00% 15,000.00 100% 1,00,000.00 100% 1.00.900.00 99.90% 99,900.00 99.90% 99,960.00 GALANAGOT REALZONS LLP 0.10% 100% 100.00 0.10% 100% 1,00,000.00 1,00,000,00 THE REAL PROPERTY. 99.90% 99,900.00 55.90% 99,300.00 ACARTHRIS BULLTY GO CHENOLIST ENGLAVELLE 0.10% 100,000,00 1.00.000.00 100% 100% ING BOALTY OVER 127 99.90% 99,90% 99,900,00 99,900.00 GREENEDSE GENELAVE LEP 0.109 100.00 0.109 500.00 Of No. 1,00,000,00 100% 1,00,000,00 100% 90.90% 95,900.00 99 90% 99,900.00 AND RESIDENCE KNOWN WICH THE 100.00 0.109 100.00 100% 1,00,000.00 100% 1,00,000.00 99,900.00 99.90% 55,900,00 CONTRACTOR OF THE LINKPLAN REACTORS LIP 0.105 100.00 1005 1,00,000,00 100% 1,00,000,00 ALBERT PROFITE 99,900.00 99,900 0 RESPUBLISHED CONCLUSE LIFE 0.108 100.00 0.10% 100.0 1,00,000.00 1,00,000.00 1009 99.90% 95,900.00 55.50% 99,500.00 MARGOSA HEACTY LLP 0.10% 100.00 0.10% 500.00 TTV6 100% 1,00,000.00 1,00,000.00 99,90% 99,900.00 99.90N 99,900.00 NUMBER PROTECTS PARIS MALESTANE LLP 1,00,000,00 100% 1,00,000.00 100% 99,900.00 99,900.00 CARLES STATE OF MEDIUMPEE ADALTORS U.P. 0.10 100.00 0.109 100.00 1,00,000,00 100% 1,00,000.00 100% DISTRICT STATE 99,900.00 99,900,00 99.90% 0.10% 0.105 SUPERIODIA REACTORS LLP 100,00 100.00 1004 1,00,000.00 100% 1,00,000.00 99,90 99,900.00 39,501 39,900.00 WATERDOWN (STATES U.F. CONTRACTOR OF THE 0.10% 100.00 0.109 100,00 100% 1,00,000,00 1,00,000.00 75,000.00 5.00% 15,005 75,000.00 25,000.00 BAIDHARPUN PROJECTE LLP 25.005 25,000.00 25.00% 100% 1,00,000.00 1,00,000.00 50.009 5,00,000.00 50.00% 5.00.000.00 THE WEST PROPERTY OF 5,00,000.0 STORY HIGHT LOT 100% 10,00,000.00 1009 10,00,000.00 90.00% 0.00% 90.000.00 CHARGO CLARGO 10.00% 10,000,00 0.00% UNION NELLEGY AT CR JAMPUL HEIGHTS LLF 75.00% 75,000,00 0.00% 25,000,00 25.00% 0.00% 100% 100% 1,00,000.00 MARKS NO. 25 0.009 90.001 20,000,00 e beatte sterow 0.00 10.00% /10,000.00 BEHAVIOR STATE 20.009 29.000.00 0.00% MARIO COMPLEASA. 20.005 20,000,00 0.000 CHARLES AND LOSS OF LITTLE 90.00% 0.009 1.00.000.00 100% 1,00,000,00 1009 Married Barrier Street, The id och .90,000.00 and the second 0.00% 19.005 -10,000,00 BUILDING THE PARK BUT LIVE 210,00% MICKWEED ESTATES LIFE WILLIAM WATER PARTY 30.00% 30,000.00 0.005 50.00% 300% 1,00,000.00 100% 1,00,000.00 90.00% 0.00% 10:000% 16,000.00 Det Police Providence Service 0.00% BAHRAUSHA HÜSENTS (LIF 50.00% 50,000,00 MARK MANUFACTURE PATES 0.001 50.001 1009 1.00.000.00 100% 1,00,000,00 10.009 10,000.00 10,000,00 40.009 40,000,00 40.00% 60,000,00 MARTIN HORSELLY ALL THE SHOT REPORT OF 25.00% 25-009 25,000.00 25.00%









laters	050000	No. of Sk	irm	Value of invest	nents ( †)
uters	Foor Value	As at 35st Ments 3034	As at 31st Merch 2023	Acat Stat Miesh 3024	As at 11st March 2023
WASHITH HEIDING TIP	TOTAL.	100%	1,00,000.00	100%	1.00,000
	DAMA MARTIN AND MARK	0.00%		90.00%	90,000
SOLEMANA HEALTH LEF	HE TON SPRINGER FOR 1997	90.00%	90,000,00	30.00%	30,000
	Transaction Art (no	10.00%	10,000.00	0.00%	
	Description of the second	100%	1,00,000.00	100%	1,00,000
	PAGE SWELLIS CLASSICAL	0.00% 0.00%	- 1	90.00%	90,000
YELAGHI ALALIYYUU	HEROTOPIAN CONTINUES	50.00%	50,000.00	30.00% 0.00%	38,000
	PERSONAL PARTIE	50,00%	50,000.00	0.00%	
	TOPING DARROW AND TO PART DISK	100%	1,00.000.00	100%	1,06,000
BINGWATI WITHAPPERMOTERS U.P.	MANAGES ACCIDENT.	99.00%	1,000.00	36,00%	99,000
A STATE OF S	T00%	100%	1,00,000.00	1.00%	1,00,000
	Denies SEALTH-INT 256	50.00N	50000.00	10.00%	10000
	DAMA CHARTING AGGICUTURE ANTA REPRODU	49.00%	49000.00	49.00%	49000
ERPRESS CENSIONER GOODE LAP	TOTAL .	1.00%	1000.00	1.00%	3000
The second of the second of	Million KNALTY FOT 200	100% 49.84%	100000.00	100%	100000
	Medical Season Annual Adjustment (Me	48.85%	630490.00 617890.00	49.84%	617890
	ANTE HONOR	1.00%	12620,00	1.00%	12620
	Komunita school	0.08%	1000.00	0.08%	3000
	Frank LLAND CONTACT	0.08%	1000.00	60.08%	3000
	CHARLES STORMS	8.08%	1000.00	6.08%	2000
THE ASSESSMENT STRATES (UP	1006	0.08% 100%	1990.00 1265000.00	0.08%	3000
	DAMES BOATT PUT LITE	50.00%	10000.00	50.00%	1265000
	Street Self-room electronia	49.00%	49000.00	#I 00%	49000
MONTH (ANT MITMARMS LLP	MATCHICANUS.	1.00%	1000,00	1.00%	3000
	MARKA MALAS TOTAL	100% 50-00%	100000.00	100%	100000
	Cases I was Check selections	49.00%	50000.00	50.00% 49.00%	49000
	VALUE ALLEGATION	1.00%	1000.00	1.00%	1000
SALASAN CONSUMER GOODS SUF	TOTAL.	200%	100000.00	100%	100000
	HE SHARE SEALT WAT AND	37.50%	1125000.00	37.50%	1125000
	THE SHARE STREET STANDARD	7,50%	225000.00	7.50%	225000
	VIEW STAMP STAMP	7,50%	225000.00 225000.00	7.50%	225000
	PARTIES ELECTRIC CONTRACT.	7.50%	225000.00	7.50% 7.50%	225000
DAMES OR OLD THE LLF	HERMANATH FIT 470	7.50%	225000.00	7,50%	225000
SHESH SHIPELUTHING CLF	MR WHILE THE STREET STREET	5.00%	150000,00	5.00%	159900
	WALL WATER BELLEVING COMMISSION	5.00%	150000.00	5.00%	150000
	SAN WATER PARTY OF THE PARTY OF	5.00%	150000.00	1.00%	150000
	THE PRODUCT OF STATE	5.00%	1,50000.00	5.00%	150000
	FIFTHE.	5.00% 100%	30,00,000.00	3.00%	39,00,000
	ORDER DESCRIPTION	27.50%	275000.00	27.50%	275000
	Francisco Marie Print (TE)	22.50%	275000.00	27.50%	175000
	F1.666.F47175 LANGERSAN ARTICULE PROPELIANCES	7.50%	75000.00	7.50%	75000
	Designation of the Party Control	7,50%	75000.00 100000.00	7,50%	75800
	MATERIAL PROPERTY.	38.00%	100000.00	20.00% 20.00%	100000
	REPRODUCED THE PROBERTY OF	5.00%	50000.00	5.00%	10000
	Emmercial forms a some resident country	5.00%	50000.00	5.00%	-50000
BADU ROKO DEVELOPERE ILIP	Asset (A) 40	100%	10,000,000.00	100%	10,00,000
	ADDIGMENT OF THE PROPERTY.	7.58% 7.58%	2.50,00,000.00	7.58% 7.58%	2,50,00,000
	NAMES AND ADDRESS OF THE PARTY	3,03%	1.00,00,000.00	3.0%	1,00,00,000
	ARTIG MARKE	3.18%	1.05,00,000.00	3.18%	1,05,00,000
	AMERICANA.	3.18%	1.05,00,000.00	3.18%	3,05,00,000
	ulicatute conf	3,18%	1,05,00,000.00	3.18%	1,05,00,00
	PAUL HAUM	0.83% 2.96%	27,50,000.00	0.83%	27,50,000
	ton took	0.68%	97,50,000.00 22,50,000.00	2.96% 0.66%	97,50,000
	Comments (VI) (minus)	0.68%	22,50,000,00	0.68%	32,50,00
	Idioar v 88 m.	3.79%	1,25,00,000.00	3.79%	1,25,00,00
	AND MONARCH MARRIES	3.03%	1,00,00,000.00	3,03%	00,00,00,2
	Seat Address	3.03%	1,00,000,000,00	3.03%	1,00.00.00
	NO SERVICE CHAR	3.03%	1,00,00,000.00	3.03% 3.03%	1,00,00,00
	SCHARGE WILLS	1.21%	40,90,000.00	1.21%	00,00,00
	DRIVER REALITY FOR (76)	50%	14,50,00,000.00	50%	36,50,00,00
NICTIADRUZ NETAL AND WANTHOUSING UP	Term.	100%	33,00,00,000.00	100%	33,00,00,00
Capatas, propriessors	18548-864,11 F/T (18	50.00%	53,000.00	0.00%	
GANGAPUNNA BULDCON LLP	SHOP WILLIAM TO	\$0.00% 100%	50,000.00 1,00,000.00	0.00%	
	SALMA REMOVE AND PLATE	50.00%	50,000,00	0.00%	
DANGAPHENA PHYMERICACTURE INF	CARGONIANA SCHOOL STATE	95.00W	90,000.00	0.00%	
	TOTAL	100%	1,00,000.00	0%	
A PARTY OF THE PROPERTY OF	Service (EA)TV (NET)(TE)	50.00%	50,000.06	0.00%	
SANGAFURNA LANDAAAN 10F	Tables	30,00%	58,000.00	0.00%	
	Section and Authority Calls	100% 30.00%	1,00,000.00	0.00%	
GAVGAPURNA WHETAWILLY	CHRONICHOL BOATT LOP	50.00%	58,000.00	6:00%	
GAMERICAN PROPERTY.	101%	100%	1,00,000.00	0%	
ASSESSMENT OF THE RES	DESCRIPTION OF THE STATE OF THE	50.00%	50,000.00	0,00%	
GANGAPORNA NIRKOW LLF	CONTRACTOR OF CONTRACTOR	50.00% 100%	1,00,000.00	0.00% 0%	
	and the state of t	50X 00%	50,000,00	0.00%	
GANGAPURNA WWAS 11P	CHECKEROCKTYUF	50,00%	50,000.00	0.00%	
	100%	100%	1,05,000,00	CTS.	
AANASWAMDOAURY	SALIMA REALTY VOTETA	50.00%	50,000.00	0.00%	
GAMGREURYAN PLAZA LEP	Completion of the Artist	50.00%	50,000,00	0.00%	
	THE SECOND SECURITY OF LTD	100% 50,00%	1,00,000.00	0.00%	
California della della considerationi con	CONTRACTOR OF CASE	50,00% 50,00%	50,000,00	0.00%	
EANGAPURINA PREMOTERS LLP	774	100%	1,00,000.00		
	SHARBING HIP CITY	50.00%	50.000.00	~ 0.00h	
ISANGAPURNA REACOEV ILP	Concurrence action on the	50.00%	50,000,00	Y CO. ROOM	TOU AO
	140m.	100%	1,00,000,00		100
	CONTROL OF A CONTROL OF	50.00% 50.00%	50,190,00 50,000,00	The second secon	100
CANDAMIAN AND RESIDENCE OF THE					
GANGAPUNIA NESIDENCY LLP	700.00	100%	1,06,000,00		57
GANGAPUNNA REJIGENCY LLP	THE SECOND SECON		1,06,000/00 10,000.00 50,000.00	0.00%	100 P







THE REALTY PRODUCE LIMITED ors to the Standolone Federal Materieurs in at and for the year ended 33st March, 2024 or 7 : Investment in Subsidiaries, Associates, Stant Vindares and Fartnership Films St. in Lables No. of theres. witness Face Value At all 11st March As at \$30 March 2024 As at 31st March As at 31st March 3034 GANGAPURNA SEYSCRAPER LLF 100% 1.00 D00 D0 0% 50,000.00 MI-00% U.OON GANGAPURNA TOWER CLF CAPTURE FOR THE 50.009 0.00% 100% 1.00.000,00 COL O CKNS 33.34% 1.13.400.00 33.34% 3.33,400.00 0.00% 3,33,300.00 1.13,300,00 33.52% OWNERS AND DESIGNATION OF ZEN PHONOTERS LLP 15.169 1,31,450.00 1,31,650.00 13.17% 5.00% 1,31,450.00 50,000,00 Been DE TONING TO 1.00% 20,000.00 2.00% 20,000,00 100% 10,00,000.00 100% 10.00,000.00 99.00% 99,000,00 99,00% PACHCHE ANNUE LLP 1.00% 100% 1.00% 1,000.00 1,00,000,00 100% 1.00.000.00 ALCOHOLD STREET 99.00% 99,000.00 99.00% 99:000:00 BACK ARCONITION IN 1.00% 1.000:00 1.00% 1.003.00 100% 1,00,000.00 1,00,000.00 WHATTER CO. 99.00% 99,000,00 99.00% 99,000.00 MACALINE CONCLAVE LIP 1.00% 1.00% 1.000.00 116 100% 1,00,000.00 100% 1,99,000.00 99.00% 99,000,00 99.00N 99,000.00 BACAGAR DEVICEN LUP 1.00% 1,000,00 1,00% 1,000.00 100% 1,00,000.00 100% 1,00,000.00 99.00% 99.00% 99,000,00 SACALAR ENGLISHE U.P. 1.00% 1,000,00 1,00% 1.000.00 100% 1,00,000.00 100% 1,00,000.00 CANADA TO A P. NO. 99.00% 99,000.00 99.00% 99,000.00 BACKLAN STRATES OF 1.009 1,000,00 1:00% 1,000,00 100% 100% 1,00,000.00 market State of 99:00% 95,000.00 99.00% 99,000.00 BACALAR HIGH PROPERTIES ILF 1,000.00 100% 1,00,000.00 100% 1,00:000:00 3.00% 99,000.00 39.00% 99,000.00 BACKLER INTRACON U.P. IN HOLD IN 1,000.00 1,000,00 1009 100% 1,00,000.00 e Kahroun 99.009 99,000.00 99.00% 99,000,00 BROADAR THE HAPROMOTERS SUP 100% 100% 1,00,000.00 1,00,000.00 99,000.00 99.000.00 99,00% **#9.005** BACALAR LAND WITH BUILDING LLP 1.00% 1,000,00 1.00% 1,000,00 100% 1,00,000.00 100% 1,00,000.00 OR WALTERSTON 119,00% 19.009 99,000.00 101.000.00 BACHLAR MISTRALLIF 1,00% 1,000.00 1.00% 1,000.00 100% 1,00,000.00 200% 1,00,000.00 99.009 99,005 99-000-00 BACICAR NIWAS U.P. 1.009 1,000.00 1.00% 1,000,00 100% 1,00,000.00 100% 1,09,000.00 OWNERS OF STREET 99,00% 99,000.00 99,00% 99,000.00 BACALAR FLAZA LLP 1.00% 1.00% 1,000.00 1,000.00 1,00,000.00 100% 1.00,000.00 100% BERNER TO PUR LITTLE 99.00% 95,000.00 99.00% 99,000,00 THE OWNER OF THE OWNER OWNE BACALIK SKYSCHIFER LLF 1,00% 1,00,000.00 100% 100% 1,00:000.00 CONTRACTOR OF LTD H9,000,00 99.00% 99,000.00 ERRORAGE DEVELOPERS LIF 1.00% 1,000,00 1.00% 1,000.00 100% 1,00,000.00 100N 1,00,000.00 GOD BY ATT INT OTH 99,000.00 99,000,00 19.00% 19.00% CHILAMALA HERASTRUCTURE LUP 1.00% 1,000.00 1.00% 1,000.00 100% 0.000,000,0 100% 1.00,000.00 CHIPPING NATION 99,000.00 99.00% EMPANALA PROFESTICA THE RESERVE 1.00% 1,000.00 1.00% 1,000.00 1,00,000.00 1,00,000.00 1009 100% HANDERS THE LIBERTY OF STREET 99,000.00 1,00% 99.00% 1.000.00 ETHROGRAL A REALTY SUF 1.00% 1,000.00 1,00,000.00 100 100% 1005 1,00,000.00 THE REAL PROPERTY. 99.00N 99,000,00 19,009 99,000,00 1,00% 1,000.00 1,00% 1,000,00 SUDHERAN DEVELOPERS LLF 1,00,000.00 100% 1,00,000.00 100% THE PERSON NAMED IN 99,009 99,000.00 99.00% 99,000,00 1.009 NUMBERS OF BATTALT RUCTURE LLP 1,000,00 1,000.00 100% .00,000.00 1,00% 1,00,000.00 AND REAL PROPERTY AND ADDRESS. 1.00% 99,000.00 99.009 99,000,00 1.00% 1,000.00 1,000,00 PALEDWAY PROGRESS LOP 100% 1,00:000.00 100% 1.00.000.00 99,000.00 99,009 99,00% 99,000,00 1.00% 1,000.00 1.00% 1,000.00 INCKDOOR PROPERTYS CIP 100% 1,00,000 80 100% 1,00,000.00 99,000.00 99,000.00 99,00% 99.00% PRINCIPION REALTY LIFE 5,00% 1,000.00 1,00% 1,000.0 1,00,000.0 100% 1,00,000,00 100% 99.00% 1.00% 1,000.0 99,000.00 CLADADA 100% PALKERIDA RESIDENCY (LIF 1,000.00 1009 1,00,000 00 1,00,000.00 MINERAL STAFFER 99.00% 1.00% 99,000.00 99,005 \$95,000,0E 1.00% 1,000.00 PICHOLA FROM PROPERTIES LLP 100% 1,00,000.00 100% 1,00,000 00 99.00% 99,000 IX OF REAL PROPERTY. 99.00% 99,000:00 1.009 1.000 DE 1,001 1,000,00 PICHOLA LAND AND BUILDING LLF 1,00,000.00 100% 1.00,000:00 100% 99.00% 1.00% 99,000.00 1,000,00 HOHOLA PROJECTS (U.F. 3.00% 1,000,00 1,00,000.00 100% 1,00,000.00 100% IN NACTORIZE 99,000:00 19.00% 99,000.00 99.001 1,000.00 1.00% 1,000.00 HIDHOLA HERLDEVIUM 1.00% 100% 1,00,000.00 100% 1.00.000.00 99,00% 95,000.00 ad Aco 99,00% 99,000.00 CHARL 1,000.00 1.00% 1.000.00 PICHOUS EDGENEY LIF 1.00.000.00 100% 1,00,000.00 99.00% 99,000.00 99,000,00 99:003 1bth 1bth 10 pps 100%

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		No. of	Shares	Value of mass	omens   H
lars	Pace Value	As at \$14 March	As at 25 or March	An et 33st Menh	As at 31st March
	DESIGNATION APPLIES	3034	1003	202#	2021
ACMINIST VARCHINARY FOR	Martin Acadismic	98.00% 1.00%	1,000,00	99,90% 1,00%	99,000
	TREAS.	100%	1,00,000.00	100%	1,00,000
TERRORIC INCOMPRISALLY	performance.	99.00%	99,000,00	99.00%	99.900
	TOTAL:	100%	1,000.00	1.00%	1,00:000
Manage and a second and a second as a seco	MINESEATO PATENTE.	99.00%	99,000.00	19.00%	99.00
TERROPE SAYSCHWAR LEF	Too.	1.00%	1,000.00	1.00%	5,000
The second	GROWN STATE OF THE	300% 98.00%	1,00,000,00 99,000,00	300%	1,80,000
TERRIFIC TOWERED	owns allowing	1.00%	1,000.00	1.00%	1,00
	TERRE	100%	1,00,000.00	100%	1,00,660
RELATIONED CONSTRUCTIONS LEFT	Anthu scaroung	99.00%	1,000,00	99,00%	99,50
	TOTAL.	100%	1,00,000.00	1,00%	1,00,000
CHARLES AND SERVEY	SALIM ADALINE SALIM ADALINE	99,00%	99,000.00	99.00%	99,00
ARTHOMON DEADTONESS: UN	TOTAL	1.00%	1,000.00	1.00%	1,80
	DRIVER BENJANDE THE	100%	3,00,000.00 99,000.00	99,00%	1,00.00
VELOCIPION PENCTULAR	ANTERIOR AND ANTERIOR	1.00%	1.000.00	1,00%	1,00
	THE SEASON NOT THE	100%	1,00,000.00	100%	1,00,000
MELINDRICA REDUIENCE LLP	Maria at all all and	5.00% 5.00%	1,000.00	99,00%	99,00
140-0-240403-03403-0340	fota,	100%	1,00,000.00	100%	1,00,00
SUBHINAIA PROMOTERS LLP	MARK MENANA	95.00%	99,000.00	99-00%	99.00
SUPPLIES OF PHENOMERS CEP	TOTAL.	100%	1,000,000	1,00%	1,00,00
	神場を見えなからの	99.00%	99,000,00	99,00%	99,00
HUSHIMANA HEAL ESTATES LLP	STREET SQUARMS.	1.00%	1,000.00	1.00%	2,00
	Portus.	100%	1,00,000.00	100%	1,00,00
BAS LAGRICIDE VELICITIES SUP	THE STATES.	99.00%	99,000.00	99.00%	99,00
E LAST MASH CORP.	707As	100%	1,00,000.00	100%	1,00,00
//24/7002-20010-2000-	Majora (GALT) 197 LTD	99.00%	99,000.00	99.00%	99.00
MELAIDIRI ESTANES-LLF	CONTROL OF THE PARTY.	1.00%	1,000.00	3.00%	3,00
	See SEPPOR	100%	1,00,000.00	39.00%	1,00,00
AND MINE SHEARING LAP	Selection of the select	1.00%	1,000.00	1.00%	1,00
	1014	100%	1,00,000.00	100%	1,00:00
W. S. D. A. C. B. S. C.	Section and Control (19)	99.00%	99,000,00	99.00%	99,00
MELABON PROMOTERS LUP	1000	1.00%	1,00,000.00	1.00%	1,00,00
	DRIVE BEAUTION THE	99.00%	99,000,00	H9.00%	99.00
MELNERO REALTY LLF	D. Roder, Sch. Advances, THEF St.	1.00%	1,000.00	1.00%	1,00
	Deline HALFERS DV	100% 99,00%	1,00,000.00	100%	1,00,00
MELACON RESIDENCY LIP	SHIE KLIMWI	1.00%	1,000,00	1.00%	1.00
100 e 0 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1004	100%	1,00,000.00	100%	1,00,00
The second secon	HERE BOARDS	99.00%	99,000.00	99.00%	99,00
MIGHIN DEVICIONER CLP	1004	1.00%	1,000.00	1.00%	1,00,00
CONTRACTOR AND ADDRESS OF THE PARTY OF THE P	18 18 18 18 18 18 18 18 18 18 18 18 18 1	99.00%		99.00%	99.00
MISHIM PURMAPRODUCTS U.F.	CROWN COMPANY	1.00%	1,000.00	2.00%	1,00
	NEW CONTRACTOR OF THE CONTRACT	100%	1,00,000.00	100%	1,00,00
AVENUE PROPERTIES LUP	CALLY STATES	99.00% 1.00%	99,000.00	99.00%	1,00
	time	100%		100%	1,00.00
	Section 6504 (* 100° (13)	55,00%		99.00%	39,00
MISHIR RESIDENCY LLF	E-Marie (A) artisans;	100%		1.00%	1,00,00
	DRIVER RANCH FOF CHE	99.00%		99,00%	99,00
DUSTAINTS ESTATES LLP	ROBINE ASSAULTS	1,009		1.00%	2.00
or street, and the second	THE MENT OF LTD.	100%	The state of the s	100%	1,00,00
CLIFAROS INFRAPRICADOTORS LLIF	Section (CAP CO)	99.009		99.00% 1.00%	99,0
SEPARAS SERVICIONAL PROSECULA	NO.	1009		100%	1,00,00
	SHARE REAL TO FUTO	99.005		39.00%	95,0
QUENNES NIBRAND LLP	ERICAL	1,009		1,00%	1.00.0
	THE STATE OF THE	3009 99,009		39.00%	1,00,00
GLIMANUS PACHICY IVP	CHARLEST STATE OF THE STATE OF	3.009	1,000.00	1.00%	3,0
and three seather.	TOTAL	1009	1,00,000.00	100%	1,00,0
	description (7) FeS (CS)	99.009	**************************************	99.00% 3.00%	99x0
OFF-WEIT-MONIMERT/FIN	Typine.	1009		100%	1,00,0
Command Are Jane J	BOH 6012 170	99,000	90.000.00	99.00%	99,0
DESCRIPTION OF STATE	ATTENNA TO STATE OF THE STATE O	1,005		1.00%	1,00,0
	THE MACHINE ITS	1005		99.00%	1,50,0
PACKONDA INFRAPROJECTS LEF	SWAN SCHOOL	1.00	The second secon	1,00%	1,0
	100ac	1000		100%	1,00.0
	PERSONAL PROPERTY AND	301		30% 33.333%	4,50,0 5,00,0
TRIMETY SHESAPHAN LIFE	Most of the care to be a second	30		30%	4,50,0
A WHAT COLUMN TO THE STATE OF T	REPORTATION THRESTOP	26,667	1,00,000,00	06.667%	1,00.0
	1904	1007		100%	15,00,0
	SHIMM MEALTY PAT LTD PEGROUP REALTY PAT LTD	15.00	The state of the s	15.00% 15.00%	1.500
March American Street Works of the	SATTVA DIDALOPER PVT LTD	35.00	- Handard Control of the Control of	15.00%	
MEELAINCHAL NEWLYCHE LLP	SALARPUMA PROPERTIES PVY LED	35.00	The state of the s	35.00%	3,50,0
	TOTAL	100	10,00,000.00	100%	10,00.9
	mac bensional evit ctb	35.33	The state of the s	33.33%	
NAMEDIC ENCLANT OF	DRIAN REACTY PRIVATE LIMITED	23.34		33,34%	
GANNE Dimosili Ca	POTAL	100		100%	
	PERSON REALITYPYTETS	27-02	9 2,25,000.00	27.00%	2,35,
	POLICE BLACTY PRIVATE LIMITED.	10 20 18 Entras	2,25,000.00	27,00%	
	ANTA NGORWALA	833		8.32W 3.78W	
	MANA AGAMMAL	2.77		2,779	
PERMAN BEAUTY OF	IENIMA HEARWAL TO LA	VSW 8.33	The second secon	8.33%	
	SAFTA MORE 11 OF CAPE	2.76	30,852.00	2.78%	20,4
	SOMPTA ASSETWALA	8.00	62 557.00	8.349	62,5
	PRAPUL SUNIAR NAMEDA	1.0		1.12%	







ESTABLE BLACTY PROVIDE LIMITED BOSTON OF THE PROVIDE FEMALES STATEMENTS as at and for the year ended 21st March, 2004

to T : Investment in Sobstillanes, Associates, Joint Ventures and Fartnesday Firms

Rain Lakin

		Nu. of S	hares	Value of Inves	trough t fr
nutire.	Face Value	As at 21st Meeth 3024	As at 31st March 2023	As at 31st March 2024	As at 3351 March 2023
PESHINA HEALTY LEF	TOTAL	94%	7,00,000.00	94%	7,00,000,0
	ARMAD KURINE NAHATA	5.00%	25,000.00	5,00%	25,000.0
	PERMIT ELECTRIC NAMED IN	5.00%	25,000.00	5.00%	25,000.0
PS SHOWN DEVELOPERS OUR	PS-GROUP-RESULTY PVT LITE	44.55%	24,75,000.00	64.53%	24,75,000.0
	STEAM ROLLY PRIVATE LIMITED	44.55%	24,75,000.00	44.55%	24,75,000.0
	REPROSCAN/TROM PARK ULP	0.90%	50,000,00	0.90%	50,000.0
	TOTAL	100%	50,50,000.00	100%	30,50,000.0
	GRIDA'S REACTY PRIVATE UNWITED	27.50%	13,75,000.00	27.50%	13,75,000.0
	LANGROWN MEDICALS PRIVATE LIMITED	30.00%	5,00,000,00	30.00%	5,00,000
	SARCH KUMAR ADARWALA	10.00%	5,00,000.00	10.00W	5,00,000
	PRUSH AGANTIALIA	10.00%	5,00,000.00	10.00%	5,00,000
SOUTHWINDS PROJECT LIP	WHENEL ELECTR AGARWALA	38.00%	5,00,000.00	10.00%	5,00,000
	ASHSH MORE	7,50%	3,75,000,00	7,50%	3,75,000
	PRIMARC PROJECTS PRIMATE LIMITED:	20.00%	10,00,000.00	20.00%	
	Aldreigh Pendam	5.00%	2,56,000.00	3.00%	10,00,000
	TOTAL	100%	50,00,000,00		2,50,000
	REGENT HITSE PVT. LTD.	36.67%		100%	50,00,000
	SMILE REALTY PRIVATE LINUTED		1,00,500.00	16.67%	1,00,000
	HERITAGE WINTURN PVT 1,70	26.67%	3,00,000.00	16.67%	1,00,668
SHERWOOD REALTY LUP	PERMISHEAUTY PATERS	36.67%	1,06,000.00	35.67%	1,00,000
		33.33%	7,00,000.00	33.33%	2,00,000
	LANGOOWN MESICALS PRIVATE LINETED	26.66%	1,00,000.00	16.66%	1,00,000
	TOTAL	100%	6,00,000.00	100%	6,00,000
	STRAN REACTY PRIVATE LIMPED	4.50%	22,500.00	50.00%	2,50,000
LUTHA CULTURATED PROVINCIA TO VATER PROVINCIAL VIZLA PROFESSION PER	EASTERN ROCKS PV1. (10)	4.50%	22,500.00	50:00%	7,50,000
	SADSAN LONGA	10.00%;	\$6,000.00	0-00%	
	REALMANN REALTY PUT LTD	81.00%	4,05,000.00	0.00%	
	TOTAL	100%	5,00,000.00	100%	5,00,000
	SRIAN REALTY MINANT LINUTES	50.00%	50,000.00	50,00%	50,000
SINUALISTICS FACILITIES LIP	STAR PROJECTS AND INFRASTRUCTURE PUT. LTD.		74,774		34160
		50:00%	50,000.00	30.00%	50,000
	10YAL	100%	1,00,000.00	100%	1,00,000
	SRIAN RIALTY PRIVATE LIMITED	75.00%	75,000,00	75.00%	75,000
SINGAN STAR REACTY LLP	STRA PROJECTS AND INFRASTRUCTURE PVT. LTO.	10170001	1000000	7,000	13,000
A STATE OF THE STA	STATISTICS AND ADDRESS OF THE PROPERTY OF THE	25.00%	25,000.00	25.00%	75,000
	101a;	100%	1,00,000.00	100%	1,00,000
	SHIAN REALTY PRIVATE LIMITUS	29.63%	5,92,500.00	29 63%	5,92,500
	RAMESH FURNAR AGARWAL	5.09%	1,01,875.00	5.09%	1.01.875
	KLEUM DEVI ACAPWAL	10.19%	2,03,750.00	10.19%	2,03,751
	MARCH GUPTA	10.19%	2,03,750.00	30.19%	3,03,750
P.S. SPLINSE ESPATE LLP	P.S.GROUP REACTY LIMITED	27.18%	5,42,500,00	27.13%	5,42.50
	F.S. MINE PROJECT LAWRED	250%	50,000.00	2.50%	50,000
	VPR ACCIDING	5.09%	1,01,875.00	5.09%	
	SUBJET AGAMMAL	10.19%		10.19%	1,01,875
	TERAL		2,03,750.00		2,03,750
	PRINTED PROSECTS PVT LTD	100%	20,00,000.00	100%	20,00,000
		40.00%	4,00,000.00	40.00%	4,00,000
PRINCIPLE STUAY PROJECTS CLP	SASAN ALACTY PVT LTS	60.00%	8,00,000.00	60.00%	6,00,000
	TOTAL	100%	10,00,000.00	100%	10,00,000
	JUNEAU HISHARIS TOLK	46.21%	4,02,300.00	40.21%	4,62,100
	PE-GROUP HEALTY PYT 178	29.93%	3,98,300.00	19.93%	1,99,30
	SREAM REALTY PATEUTS	19.93%	1,99,300,00	19,93%	1,99,30
	KAANA, AUNITER DUIDER	6.71%	67,100.00	6,71%	67,100
HAZELEON HIGHRER ILF	REFORM DUSTAN	3.61%	36,100.00	3.61%	36,100
	SHRETARS EUGAR	3.61%	36,200.00	3.61%	36,100
	KNAME DUGAR	3.00%	30,000.00	3.00%	30,00
	SANIAM DUSAR	3.00%	30,000.00	3.00%	30,00
	101AL	100%	10.00.000.00	100%	10,00,900
	KAN KUMAA DUGAK	12:54%	1,22,000.00	12.54%	1,22,00
	SUPERIORIA KUMMAN DURGAN	24,97%	2,43,000,00	24,97%	Z,43,00
SCHOOLS PLACE U.S. LLP	PRACIP KUNIAK CHOMA	12.49%	1,21,100.00	12.49%	1,21.50
CHO CONTRACTOR	SRIAN HEALTY PVT CTD	50.00%	4,86,500.00	50,00%	4,86,50
	TOTAL	300%	9,71,000.00	100%	9,73,00
		30.00%		30,00%	
	Shake (Exi.7) P17D		1,50,000.00		1.50,00
	PRIMARC PROJECTS PLTD	25.00%	1,25,000.00	25.00%	1,25,00
THIM ARE SHAWN DEVELOPERS LEFT	PRIMARC   HONTURE ADMISSIN U.F	25.00%	1,25,000.00	15.00%	1,25,000
The state of the s	RAMESH KLKAAR AGARWA),	20.00%	50,000,00	10.00%	50,000
	SHYAM SURISER AGARWAL	10.00%	10,000,00	10.00%	50,000
	YOTAL	100%	5,00,000.00	100%	5,00,000

Now in process of commit assurance of investment of School Ary, Associates and cont. Ventures in private floarised. Year we have their first live commit in per legal form of entity.









Note 7 : Investments (Non-Current)			Marin Dominion Albert	
		Rs in Lakhs  Value of Investments (₹)		
Particulars	Face Value	As at 31st March		
		2024	2023	
investments Measured at Amortised Cost				
Total of Investments measured at Amortised Cost				
rivestments 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	
KAMEUP 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 VINAYAK GARDENS PRIVATE LIMITED	₹10 each ₹10 each	3.46	3.46	
XCEPTIONAL HEALTH & WELLNESS PRIVATE LIMITED	t10 each	2.27 -16.94	-16.94	
Total of Investments measured at Fair Value Through OCI	120 68611	242.88	242.88	
Total Investments		242.88	242.88	
Aggregate amount of unquoted investments		242.88	242.88	
Aggregate amount of quoted investments		272,00	E-12-10-1	
Market value of quoted investments, Current				
[19] [19] [10] [10] [10] [10] [10] [10] [10] [10				
Market value of quoted investments, Non-Current Aggregate amount of impairment in value of investments				
Note 7.2 Category-Wise Investment				
		As at 31st March	As at 31st March	
Particulars		2024	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				
Tota;		242.88	242.8	

Note

SRIJAN REALTY PRIVATE LIMITED

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

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.







# SRIJAN REALTY PRIVATE LIMITED Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024 Note 8 : Other Financial Assets (Non-Current) Rs in Particulars As at 31st March, As

Particulars	As at 31st March, 2024	As at 31st March, 2023
Bank Deposits with more than 12 Months maturity Advances Recoverable in Cash or in Kind	.00	857.07
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 liablity 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 Liablities (C)	23.12	18.48
Deferred tax( liabilities)/ assets (net) (A+B+C)	830.21	837.87



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

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

	m I	o en	

			As in Lakhs	
Deferred Tax Balance in Relation to	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	9	79.70
Unabsorbed Depreciation	144.91			144.91
ND AS 115 adjustments	375.31			375.31
Fair valuation of investment recognised through OCI	-16.68	8.1	3 1	-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	-01	4.63	-6.44
Total	837.87	-3.02	-4.63	830.21

Deferred Tax Balance in Relation to	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	1297.03	-921.72		375.31
Fair valuation of investment recognised in profit or loss	.00	-	5.0	
Fair valuation of investment recognised through OCI	-16.68		12	+16.68
Provision for compensated absences, gratuity and other employee benefits	8.12	38.97	27	-16.68 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	161	1.90	-3.81
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 adavnces		
Security Deposits	299.74	92.07
Advances Against Revenue Share	644.50	410.17
Advances Against Projects /Land*	8360.40	6449.25
Total	9504.64	6951.49

<sup>\*</sup> 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	1189.69	1189.6
and	1109.69	1189.61
Raw Material Construction Material	5440.22	3087.69
Work In Progress Construction Work in Progress	34548.75	
Finished Goods	1000	16/50/55008
Constructed Space	889.49	2288.5
Total	42068.15	33271.5

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









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

## Note 12 : Trade Receivables (Current)

Rs in Lakhs

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

Ageing as at 31st March, 2024

		Outstanding for fo	llowing peric	ds from due dat	e of payment#		
Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	ŝ	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	3		-	-	•		,
considered good	*	1	-	1	7	-	
(v) Disputed Trade Receivables – which have significant increase in credit risk			-	3	3		
(vi) Disputed Trade Receivables - credit impaired							
Less: Allowance for credit losses	- 4	-26.69		-9.83	-5.56		-87.50
Total		2639.61	41.79	130.54	40.76	250.08	3102.78

## Ageing as at 31st March, 2023

		Outstanding for fo	ollowing perio	ds from due dat	e of payment#		
Particulars	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(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	-		3	-		-	9
(iv) Disputed Trade Receivables considered good	25		25	-	100		3
(v) Disputed Trade Receivables – which have significant increase in credit risk	Ħ		3	8	13	-	55
(vi) Disputed Trade Receivables - credit impaired	*					-	3
Less: Allowance for credit losses		-18.64	-4.31	-30.10	-33.50		-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.











Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		Rs in Lakhs
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	1021.54	
Total	1021.51	11,000,000
Note 14 : Other Bank Balances		
Particulars	As at 31st March,	As at 31st March, 2023
Balances with banks	2024	
In Term Deposit accounts with maturity more than 3 months but less than 12 months at inception		
Total	1321.78	
	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 Less: Allowance for doubtful loans	67.75	61.14
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	2024	
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,	As at 31st March, 2023
Income Tax Payments (Net of Provision)*	2024 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		
(i) Advances Other than Capital Advances Advance to Suppliers Prepaid Expenses (ii) Others Balances with Government Authorites	2520.44	2955.03
Prepaid Expenses	378.39	39.74
(ii) Others Balances with Government Authorites	1191.07	758.88
Conda & Company Town and the security bloom	1185.24	753.04
Service Tax Receivable	5.71	5.71
Krishi Kalyan Cess	.12	.12
Total (S) REP (C) (S) REP (C)	4089.91	3753.64
Z Kolkata Z Kolkata Z Kolkata	O Imil	

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

#### Note 19: Equity Share Capital

Particulars	As at 31st Mar	ch, 2024	Rs in Lak As at 31st Mare	
	No. of Shares	(₹)	No. of Shares	(₹)
Authorised Share Capital	1 1		/	
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 Ma	As at 31st March, 2024		rch, 2023
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the period Shares issued during the year	2,11,00,250	2110.03	2,11,00,250	2110.03
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

	A	s at 31st March , 202	4	As at 31st March , 2023			
Name of the promoter	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%	12	4,04,040	1.91%		
Ram Naresh Agarwal	7,58,040	3.59%	169	7,58,040	3.59%	12	
Pawan Kumar Agarwal	3,99,920	1.90%	2.00	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%	18	3,40,000	1.61%		
Ram Naresh Agarwal(HUF)	16,000	0.08%	740	16,000	0,08%	- 1	
	2,11,00,250	100%	-	2,11,00,250	100%		







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

Note 20 : Other Equity

Rs	Tare 1	 	

Particulars	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	10/102	107.01
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		2007
Balance as at the end of the period	-18.51	-8.73
Total	75.46	75.46
	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.









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

## Note 21 : Borrowings (Non-Current)

#### Rs in Lakhs

Particulars	As at 31st March, 2024	As at 31st March, 2023
Secured		marciq 2023
Term Loans	1 1	
From Banks		
Axis Bank Ltd.	893.66	u.
ICICI Bank Ltd	42.60	157.52
Yes Bank Ltd.	2	4.14
Kotak Bank Ltd	~ ]	.79
From others (financial institutions)	4775.70	
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

- 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.iib)Exclusive charge by way of hypothecation of building owned by company. iii) Personal Gurantee 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 trasferred to lender iii) Demand promissionary note from Borrower. iv) Personal Gurantees 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 Gurantees 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 131.03.24

Note 22: Lease liabilities (Non-Current)

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

Notes: Company as a Lessee:

- 1. 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	ALTY PA	513.07	432.02	
Total	1 PHA 2	744.24	759.19	



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

## 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
- 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 Mahestala, 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	2	

Note.:: Company as a Lessee :

- 1. 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









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

## Note 27: Trade Payables (Current)

As in L	

		AS IN Lakins
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, 202
Trace Payables - Total outstanding dues of Micro and Small Enterprises		Land Control of Contro
a. Principal & Interest amount remaining unpaid but not due as at period end	100000	
<ul> <li>Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises</li> <li>Development Act 2006 along with the amount of the payment made to the supplier beyond and appointed day during the period.</li> </ul>	278.17	
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.	8.	
d. Interest accrued and remaining unpaid as at period end		
<ul> <li>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.</li> </ul>	*:	

## Ageing as at 31st March, 2024

Particulars	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
. Micro and Small Enterprises		278.17	.00	.00	.00	278.17
ii. Others	35	1454.76	3.21	4.58	14.62	1477.17
iii. Disputed dues - Micro and Small Enterprises	3	20	*	**	22.00	383
iv. Disputed dues - Others	9:	4	× .	23	4.1	
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						(le)
ii. Others	- 4	982.16	39.56	12.93	115.81	1150.46
iii. Disputed dues - Micro and		9.		4.5	200000	
Small Enterprises					- 9	
lv. Disputed dues - Others	ă.	- A				
Total	(a)	982.16	39.56	12.93	115.81	1150.46
Due to related parties as on 31.3.24 i	s Rs. 1,35 lakh				223-02	1150









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	









Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024		
Note 31 : Revenue from operations		21/00/00
Wile W	As at	Rs in Lakhs As at
Particulars	31st March 2024 (₹)	31st March 2023 (₹)
Revenue from Contract from customers	13	137
Revenue from sale of land, plots, constructed properties and other development activities.  Total(A)	1712.60	664.4
Other Operating Revenue:	1712.60	664,4
Maintenance Charges Received	494.29	470.6
Incentive Received	434.23	24.0
Project Management Fee from Co-Developers	160.00	160.0
Electricity Charges received	7.87	6.2
Total(ii)	662,17	660,9
Total (A+B)	2374.76	1325.4
	'	Rs in Loths
Timing of revenue recognition	As at	As at
Revenue recognition at a point of time:	31st March 2024	31st March 2023
Nevenue recognition over period of time		-
Total Revenue from contracts with Customers	4	-
Contract balances		
Particulars	As at	Rs in Lokhs As at
Contract Assets	31st March 2024	31st March 2023
Construct Liabilities	32781.96	20469.4
on successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto classified to trade receivables Contract Rabilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.	nes for invoicing are achieved	d, contract assets are perties are completed and
on successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto classified to trade receivables  Contract Habilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.  Set-out below is the amount of revenue recognised from:	nes for invoicing are achieved ver properties once the prop As at	d, contract assets are perties are completed and to in Looke As at:
on successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto classified to trade receivables Contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers. Set-out below is the amount of revenue recognised from:	nes for invoicing are achieved ver properties once the prop	d, contract assets are perties are completed and its in Laths
on successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milestoclassified to trade receivables  Contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.  Set-out below is the amount of revenue recognised from:  Particulars  Movement of contract liability	nes for invoicing are achieved ver properties once the prop As at	d, contract assets are perties are completed and to in Loths As at 31st March 2023
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assisted to trade receivables  contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.  et-out below is the amount of revenue recognised from:  articulars  foverment of contract liability  mount included in contract liabilities at the beginning of the year  enformance obligations satisfied in current year  mount included in contract liabilities at the end of the year  formance obligations satisfied in current year  mount included in contract sasets  contract assets at the beginning of the year  mount to be billed/advances refunded during the year  mount to be billed/advances refunded during the year  mount to be billed/advances refunded during the year  mount as sets at the amount of revenue recognised in the statement of profit & loss with the contracted price  articulars  evenue as per contracted price  ther adjustments(rebates etc.)  Particulars  Noterest income	As at 31st March 2024	As at 31st March 2023
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In successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto tassified to trade receivables contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del outrol is transferred to customers.  ext-out below is the amount of revenue recognised from:  Particulars  Anovement of contract liabilities at the beginning of the year report received adjusted against contract liability during the year reformance obligations satisfied in current year remount included in contract liabilities at the end of the year reformance obligations satisfied in current year remount to de billed/advances refunded during the year reconstruct assets at the beginning of the year remount to be billed/advances refunded during the year remount of profit as loss with the contracted price retoract assets at the end of the year reconstituted and the year reconstituted price retoract assets at the end of the year reconstructed price retoracted	As at 31st March 2024	As at 31st March 2023  As at 31st March 2023
In successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto tassified to trade receivables contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del ontrol is transferred to customers.  Set-out below is the amount of revenue recognised from:  Particulars  Sovement of contract liabilities at the beginning of the year remount received adjusted against contract liability during the year reformance obligations satisfied in current year  Whount included in contract liabilities at the end of the year  Movement of contract assets  Softract assets at the lengthning of the year  Movement of contract assets  Softract assets at the lengthning of the year  Movement of belief/dafvance refunded during the year  Movement of softract assets  Softract assets at the end of the year  Movement of profit & loss with the contracted price  Particulars  Interest income  On Deposits  On Capital in Partnership Firm & LLP  Flat Buyer  Normal Partnership  Normal Partnership  Normal Partnership  Normal Partnership  Normal P	As at 31st March 2024  As at 32781.96  As at 31st March 2024	As at 31st March 2023  At at 31st March 2023  (1)
In successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto tasale receivables contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.  Set-out below is the amount of revenue recognised from:  Particulars  dovernent of contract liability whount included in contract liability during the year formance obligations satisfied in current year whount included in contract liabilities at the beginning of the year formance obligations satisfied in current year whount included in contract disabilities at the end of the year forwant of contract assets at the langmaning of the year forwant to be blief-davances refunded during the year contract assets at the end of the year leconciling the amount of revenue recognised in the statement of profit & loss with the contracted price that casets at the end of the year leconciling the amount of revenue recognised in the statement of profit & loss with the contracted price therefore a per contracted price there against mental price there against mental price there against mental price there are no performance on the performance of profit and the performance of profit and the performance of the performance o	As at 31st March 2024  As at 32781.96  As at 31st March 2024  2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	As at 31st March 2023  24.8
An successful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto tasale receivables contract habilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.  Particulars  Section to below is the amount of revenue recognised from:  Particulars  Section to contract liability  Whount included in contract liabilities at the beginning of the year  Section to be billed/advance at stabilities at the end of the year  Section to the billed/advance refunded during the year  Section to the section of the year  Section to the section of the year  Section to the section of the year  Section of the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section of the year as per contracted price  Section to the section o	As at 31st March 2024  As at 32781.96  As at 31st March 2024	As at 31st March 2023  24.8  612.9
Assisted to trade receivables  Contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del control is transferred to customers.  Set-out below is the amount of revenue recognised from:  Particulars  dovernment of contract liabilities at the beginning of the year formance obligations satisfied in current year whount included in contract liabilities at the beginning of the year formance obligations satisfied in current year whount included in contract satisfied in current year whount included in contract assets  Softman of contract assets  Contract assets at the beginning of the year whount to be billed/davances refunded during the year contract assets at the end of the year whount to be billed/davances refunded during the year contract assets at the end of the year leconciling the amount of revenue recognised in the statement of profit & loss with the contracted price that application is a set of the recognised of the statement of profit & loss with the contracted price where adjustments/rebates etc.)  Note 32: Other income  Particulars	As at 31st March 2024  2 3 3 5 7 8 7 8 9 7 21 23	As at 31st March 2023  24.8
ansucressful completion of performance obligations as per contract. Once the performance obligation is fulfilled and milesto trade receivables contract liabilities include amount received from customers as per the installments stipulated in the buyer agreement to del ontrol is transferred to customers.  et-out below is the amount of revenue recognised from: terticulars downers of contract liability mount included in contract liabilities at the beginning of the year mount included in contract liabilities at the end of the year mount included in contract liabilities at the end of the year mount included in contract liabilities at the end of the year mount included in contract assets at the beginning of the year mount to be billed/advances refunded during the year mo	As at 31st March 2024  20469.47  12312.49  32781.96  As at 31st March 2024  (*)  -1.08  17.80  3500.92  23.97  21.23  603.36	As at 31st March 2023  (1)  24.8  612.9

Particulars	As at 31st March 2024	As at 31st March 2023
Cost of materials Consumed	3066.18	( t) 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
fotal	5553.23	7466.17
Note 33 (b): Changes in inventories of finished goods, Stock-in-trade and work-in-progres		
Particulars	As at 31st March 2024 (₹)	As at 31st March 2023 (₹)
inventoies 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
inventoles at the end of the year:		
Land	1189.69	1189.69
Work in Progress	DEGESSARIO	
Construction Work in Progress	34548.75	26705.64
Finished Goods	200	
Constructed Space & Flats	889.49	2288.57
Total closing balance (8)	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		
Tarketing Control of the Control of	As at	As at
Particulars	31st March 2024 ( *)	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 80.50	23.14 78.85
Staff welfare expenses Total	1480.46	1373.14
1003	1400.40	4373134
Note 35 : Finance costs		
Particulars	As at 31st March 2024	As at 31st March 2023
	(₹)	(₹)
Interest on borrowings		
Interest on borrowings Loan from Banks	362.14	222.53
Loan from Banks	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 lakls (FY 2023-24)		
Note 36 : Depreciation, amortisation and impairment expenses		
	As at	As at
Particulars	31st Merch 2024 (₹)	31st March 2023 (₹)
Depreciation on property, plant and equipment & Investment Property	306.79	252.6
Amortisation of other intangible assets	7.68	1.7
Total PRIVAN AND QUATE	314.47	254.3
PAPE STATE OF REAL PROPERTY OF THE PAPERTY OF THE P	lli:	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	22.67	

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

Particulars	As at	As at 31st March, 2023	
	31st March, 2024		
Land Desferring & Consultant S	(₹)		
Legal, Professional & Consultancy Fees	295.41	286.5	
Transportation Charges	2.61	1.7	
Festing Charges Advertisement & Business Promotion Expenses	1.72	.1	
ncidental Charges	416.11	333.2	
ncome Tax of earlier years	2.57	.0.	
Rates & Taxes	.01	.0.	
Brokerage & Commission Paid	938.27	627.5	
	29.99	229.1	
Printing, Stationery & Xerox	21.47	14.7	
Travelling & Conveyance Expenses	467.52	110.9	
Canteen Expenses	19.26	27.0	
Electricity Expenses	189.35	162.0	
Extinguishment of rights	159.87	8	
Searching Expenses	.32	\$	
Generator Maintenance & Running Expenses	6.41	2.9	
Land Development Expense	.07	.5	
and Rent	.00	2	
Security Charges	121.06	169.0	
Agreement Registration Expenses	22.68	13.2	
Maintenance Charges	347.45	374.7	
Rent	167.01	82.1	
Postage & Courier Charges	1.65	1.3	
Bank Charges	5.66	1.7	
Telephone & Internet Charges	25.27		
Insurance Premium	11.50	20.5	
Motor Vehicles Running & Maintenance	32.44	12.4 37.9	
HRD Expenses	6.06	2.8	
Allowance for expected credit Loss	87.50	86.5	
Computer Running & Maintenance	11.79	16.2	
Membership Fees & Subscriptions	1.35	1.4	
Repairs & Maintenance	1.35	1.0	
* 1	10.22		
Buildings	18.23	.2	
Machineries	.00	).	
Others	100.77	55.4	
Other Miscellaneous Expenses	72.78	91.7	
Payments to Auditors	.00	).	
Audit Fees	12.60	12.0	
Sponsorship	14.45	132.2	
Donations & CSR Expenses	128.40	276.:	
Contribution to Community Festivals	6.83	6.5	
Sundry Balance Written Off	.00	.0	
Interest on Delayed Payment of Taxes	2.31		
Total	3748.74	3191.3	









Srijan Realty Private Limited

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

Note 38: Earning Per Share

	Rs in Lo	okhs
Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Earning Per Share		SERVICE OF THE SERVIC
Basic & Diluted	1 1	
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:

Si No.	Name of Director	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:

SI.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	141	÷
	b)On purposes other than (a) above	180	23
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
7 8	Excess amount spent for the Financial Year	43.25	19.14
	Amount carried to next FY available for set off in Subsequent	40.05	
9	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









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

### 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 of 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 compiles actuarial gains and loses, 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 regularing 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 Ma	arch, 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

	As at 31st N	As at 31st March, 2024		larch, 2023
Change in fair value of plan assets	Gratulty	Leave Encashment	Gratuity	Leave Encashment
Plan assets at beginning of period	±1	-		
Investment Income	*	140	*	
Return on Plan Assets, Excluding amount	*	(4.0	*	
Actual Company contributions	91.5		€ 1	
Fund Transferred	* 1	- (-)	+	*
Employee contributions	2	747	*	
Benefits Paid	2	· ·	*	-
Plan assets at the end of period	5	2 2	9	
			-	

	As at 31st Ma	As at 31st March, 2024 As at 31st March, 2		rch, 2023
Breakup of Actuarial (gain)/ loss	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Change in demographic assumptions	-		2.	8
Change in financial assumptions	3.08	.98	1.21	.37
Experience varience (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

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Amount recognized in the statement of	As at 31st March, 2024		As at 31st March, 2023	
profit and loss	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Current service cost	18.19	10,46	15.59	9.31
Interes' 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

	As at 31st	As at 31st March, 2024		March, 2023
Financial Assumptions	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%

	As at 31st March, 2024		As at 31st March, 2023	
Demographic Assumptions	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Mortality Rate Normal Retirement Age	100% of IALM 2012- 14 60 Years	100% of IALM 2012- 14 60 Years	100% of IALM 2012- 14 60 Years	100% of IALM 2012 14 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

	As at 31st	March, 2024	As at 31st March, 2023	
Particulars	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		CANANI		: =2.93031
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









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

### 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	2225.04	242.00
(ii) Investments	3236.84	242.88
(iii) Lcans	5.00	857.07
(iv) Other Financial Assets	5.00	637.07
Current financial assets	.00	.00
(i) Investments	ACCOUNTED IN	2574.16
(ii) Trade receivables	3102.78	
(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	32303.96
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 J06033E I E3001	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
	86.57	29.09
oss allowance at the end of the year	87.50	86.57
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Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024

#### 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	
Trade Pavables		4930.36	- 28273.89
Other Current Financial Liabilities	1477.17		1477.17
Other Current Phiancial Distillities	5698.51	(8)	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		
Other Current Financial Liabilities	71		1150.46
Contract of the female and a little of the contract of the con	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 Less: Cash and cash equivalents	23343,46 1021.60	24334.09 -129.71
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









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

Note 45 : Financial Instruments

(a) Categories of Financial Instruments

Particulars		As at 31-Mar-24 (Amount in ₹)			As at 31-Mar-23 (Amount in ₹)	
N	FVTPL	00	Amortised Cost	FVTPL	OCI	Amortised Cost
Non current financial assets						
(i) Investment in Subsidiaries, Associates,			2993.96			3004.53
Joint Ventures and Partnership Firms	0.00	2000 to 1	2000	~ .		3004.50
(ii) Investments	(50)	242.88	3.50	* 1	242.88	
(iii) Loars	0.00			2		
(iv) Other Financial Assets	(35)		5.00	- 1		949.14
Current financial assets	· *	2				
(i) investments	11.57			× 1		.00
(ii) Trade receivables	200	~	3102.78			2574.16
(iii) Cash and cash equivalents	100		1021.60			129.71
(iv) Bank balances other than cash and cash equivalents	180		1321.78	2 [		
(v) Loans		1.0	67.75			61.14
(vi) Other Financial Assets		2	28260.73			4834.32
Total Financial assets	(4.5)	242.88	33779.65		242.88	8548.47
Non Current financial Liabilities					212.00	0340.47
(i) Borrowings			4930.38	88	34	3026.42
(ii) Trade payables		2	C-Stering II			
(iii) Other financial liabilities	0411	:::		¥ 1	24.0	
Current financial liabilities		121		~ [	- 0	
(i) Borrowings	2.411		23343.46			18486.05
(ii) Trace payable		9	1755.34	9		2394.36
(iii) Other financial liabilities		- t	5698.51		4	1143.50
Total financial flabilities	• <		35727.70	- 9		25050.33

The carrying amount of financial assets and financial liabilities measured at amortisd 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 managements	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









Srijan Realty Private Limited Notes to the Standalone Financial Statements as at and for the year ended 31st March, 2024 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 Substdiary ARIUN DEALERS PRIVATE LIMITED 99.00 Subsidiary BADRINATH INFRABUILD PRIVATE LIMITED 99.00 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 Subtidiary CITY HIGH PROPERTIES PRIVATE LIMITED 99.00 CITY INFRAPROMOTERS PRIVATE LIMITED Substdiary 99.00 Subuidiary 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 DEVERIPA 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 IIIT EDUCATION PRIVATE LIMITED 99.00 IMPERIAL PLAZA PRIVATE LIMITED Subsidiary 80.00 Subsidiary IMPERIAL REASIDENCY PRIVATE LIMITED 80.00 Subsidiary INCREDIBLE BUILDERS PRIVATE LIMITED 80.00 Subsidiary INDEX DEVELOPERS PRIVATE LIMITED 80.00 Subsidia.y INDRALOK COMPLEX PRIVATE LIMITED 99.01 Subsidiary INTENT BUILDERS PRIVATE LIMITED 80.00 Subsidiary INTERCITY PROJECTS PRIVATE LIMITED 89.00 Subsidiary ISOLATE REALESTATE PRIVATE LIMITED 80.00 Subsidiary IAGMATA MARCOM PRIVATE LIMITED 99.00 KAMRUP COMMERCIAL PRIVATE LIMITED 99.99 Subsidiary Subsidiary KESHAV SKYSCRAPER PRIVATE LIMITED 99.00 KYAL ENCLAVE PVT LTD Subtidiary 99.00 LAKSHYA DISTRIBUTORS PVT LTD 99.90 Subsidiary Subsidiary LANSDOWN MEDICALS PVT LTD 98,94 MANGALSHIV RETAILERS PRIVATE LIMITED Subsidiary 99.00 MANYA AGENCIES PRIVATE LIMITED 99.00 Subsidiary 99.00 Subsidiary MANYA COMMERCIAL PRIVATE LIMITED Subsidiary MANYA DEALCOM PRIVATE LIMITED 99.00 MANYA DEALTRADE PRIVATE LIMITED 99.00 Subsidiary MANYA DISTRIBUTORS PRIVATE LIMITED 99.00 Subsidiary MANYA INFRAPROJECTS PRIVATE LIMITED 99.00 Subsidiary 99.00 Subsidiary MANYA INFRAPROPERTIES PRIVATE LIMITED MANYA INFRAREALTY PRIVATE LIMITED 99.00 Subsidiary MANYA RESIDENCY PRIVATE LIMITED 99.00 Subsidiary 99.00 MANYA SKYSCRAPER PRIVATE LIMITED Subsidiary 99,90 MAYFAIR VYAPAAR PRIVATE LIMITED Subsidiary 99,99 Subsidiary N K ABAAS PRIVATE LIMITED N.K. HIRISE PRIVATE LIMITED 99.99 Subsidiary 99,99 Subsidiary N K'NIKETAN PVT LTD 99.90 N K REGANCY PVT LTD Subsidiary N K TOWER PRIVATE LIMITED 99.98 Subsidiary 99.60 N. K. REALTORS PRIVATE LIMITED 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 100.00 ROLCON FINVEST PVT LTD Subuldiary 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 iobaidiary 99.00 SHAGUN REALDEV PRIVATE LIMITED Subsidiary SHAGUN SKYSCRAPER PRIVATE LIMITED 99.00 Subsidiary SY PAU SHRADDHA NIKETAN PVT LTD 100,00 Subsidiary 99,99 SIGMA CONSUMER GOODS PRIVATE LIMITED Subsidiary SITALA DEVCON PRIVATE LIMITED 99.00 Kolara Subsidiary 99.00 SITALA INFRADEV PRIVATE LIMITED Kolkata Subsidiary 99,90 SITARA BARTER PVT LTD Subsidiary 99,98 SRIJAN ARTS PRIVATE LIMITED Subsidiary SRIJAN COMPLEX PRIVATE LIMITED 99,00 Subsidiary

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nterprises over which Key Management Personnel (KMP) are able to		
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aterprises over which Key Management Personnel (KMP) are able to	1/20/00/00/00/00/00/00/00/00/00/00/00/00/	121
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Srijan Realty Private Limited Notes to the Standalone Financial Statements as at and for the year ended 3	Dist March, 2024	
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ransactions/ balance during the year:	JAMPUI HEIGHTS LLP	
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exercise control /significant influence with whom there were	MADHUDHAN CONCLAVE LLP	0 0
ransactions/ balance during the year:	PRADUDINA CAPILLAYE LLE	A 1 3 1
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transactions/balance during the year:	MARGOSA REALTY LLP	18 /51
Enterprises over which Key Management Personnel (KMP) are able to	1327	Viconias
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exercise control /significant influence with whom there were	MELAGIRI ESTATES LLP	

rijan Realty Private Limited Notes to the Standalone Financial Statements as at and for the year ended	91er March 2024	
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Enterprises over which Key Management Personnel (KMP) are able to		22
sercise control /significant influence with whom there were	OLIFANTS REALTY LLP	
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rijan Realty Private Limited lotes to the Standalone Financial Statements as at and for the year ended	31st March, 2024	
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zercise control /significant influence with whom there were	Parallers Americanic Co.	
ransactions/ balance during the year:	SNEHSIL ADVISORY LLP	
nterprises over which Key Management Personnel (KMP) are able to xercise control /significant influence with whom there were		
ansactions/ balance during the year:	SOLIMANA REALTY LLP	er er
nterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	SRIJAN ESKAY STUDIOS LLP	*
ransactions/ balance during the year: nterprises over which Key Management Personnel (KMP) are able to	SKIJAN ESKAT STUDIOS EEP	
xercise control /significant influence with whom there were	A THE COMPANY OF THE CONTROL OF THE CONTROL OF THE	\$
ransactions/ balance during the year:	SRIJAN INFRAPROMOTERS LLP	27
nterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	SRIJAN RESIDENCY LLP	*
ransactions/halance during the year: nterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	and Co. Charterer	Acal .
ransactions/ balance during the year:	SRIJAN SHRESTH PROJECTS LLP	Acco.
interprises over which Key Management Personnel (KMP) are able to	( 0 C	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )
xercise control /significant influence with whom there were	SRIJAN SKYSCRAPPER LLP	03/3/1
ransactions/ halance during the year: interprises over which Key Management Personnel (KMP) are able to	The state of	89
nercise control /significant influence with whom there were	* Kolkata *	-
ransactions/ balance during the year:	SRIJAN STAR PROJECTS LLP	
nterprises over which Key Management Personnel (KMP) are able to		
sercise control /significant influence with whom there were	SRIJAN SUPER FACILITIES LLP ORIVA	PRIVA
ransactions/balance during the year: nterprises over which Key Management Personnel (KMP) are able to		PLA (2)
nercise control /significant influence with whom there were	SRIPSK DEVELOPERS LLP	KOKATA E
ransactions/ balance during the year:	SRIPSK DEVELOPERS LLP	100
Interprises over which Key Management Personnel (KMP) are able to	10/1	100
processes control /significant influence with whom there were proposed balance during the year:	SRPM HAAT LLP	
interprises over which Key Management Personnel (KMP) are able to	PRIVAL	
xercise control /significant influence with whom there were	15700	<i>h</i> .
runsactions/ balance during the year:	SUPERNOVA REALTORS LLP	111
Interprises over which Key Management Personnel (KMP) are able to	a Koka	3)]
xercise control /significant influence with whom there were	SUVRIDHI COMMERCE LLP	<i>y</i> /
ransactions/balance during the year:		

rijan Realty Private Limited		
Notes to the Standalone Financial Statements as at and for the year ended	31st Merch, 2024	
Enterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	PHYSICAL AND PROPERTY AND A PARTY.	
ransactions/ balance during the year: Enterprises over which Key Management Personnel (KMP) are able to	SUVRIDHI NIKETAN LLP	
exercise control /significant influence with whom there were		
ransactions/ balance during the year:	TANVI PROJECTS LLP	20
interprises over which Key Management Personnel (KMF) are able to	The state of the s	
xercise control /significant influence with whom there were		
ransactions/ balance during the year:	TANVI RESIDENCY LLP	- 5
Interprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	Lant Carl LWW 1 120 (CC 100 (CC)	-
ransactions/ balance during the year:	TANVI SKYSCRAPER LLP	
interprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	TERRUPIC LAND AND BUILDING LAN	*
ransactions/ balance during the year:	TERRIFIC LAND AND BUILDING LLP	
interprises over which Key Management Personnel (KMP) are able to exercise control /significant influence with whom there were		
ransactions/ balance during the year:	TERRIFIC HIGH PROPERTIES LLP	50
interprises over which Key Management Personnel (KMP) are able to	T-STANDERS THOSE PARTIES LES	
xercise control /significant influence with whom there were		
ransactions/ balance during the year:	TERRIFIC LANDMARK LLP	*
interprises over which Key Management Personnel (KMP) are able to	E BETTER TO MAN TO PROPERTY OF THE PERSON OF	
xercise control /significant influence with whom there were		95
ransactions/ balance during the year:	TERRIIFIC PROMOTERS LLP	
interprises over which Key Management Personnel (KMF) are able to		
xercise control /significant influence with whom there were		
ransactions/ balance during the year:	TERRIFFIC SKYSCRAPER LLP	
interprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	Charles Proportionary of table 160 March 1800 1800	2
ransactions/ balance during the year:	TERRIFFIC TOWER LLP	
nterprises over which Key Management Personnel (KMF) are able to		
xercise control /significant influence with whom there were	PORTON DE LUNCIUM	**
ransactions/ balance during the year:	TOPTECH REALTY LLP	
nterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	TO STATE OF THE PARTY OF THE PA	2
ransactions/ balance during the year:	TRIEYE PROPERTIES LLP	
nterprises over which Key Management Personnel (KMF) are able to		
sercise control /significant influence with whom there were	TRANSPORT RECEIVED IN R	8
ransactions/balance during the year:	TRIMUKH REGENCY LLP	
nterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	TRIPACK ESTATES LLP	*2
ransactions/ balance during the year: interprises over which Key Management Personnel (KMP) are able to	TOTALS BOTA TO DEE	
xercise control /significant influence with whom there were		69
ransactions/ balance during the year:	VELIKONDA CONSTRUCTIONS LLP	
interprises over which Key Management Personnel (KMP) are able to	The state of the s	
sercise control /significant influence with whom there were	HPMH AND	
ransactions/balance during the year:	VELIKONDA DEVELOPERS LLP	194
Enterprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were		<b>*</b>
ransactions/balance during the year:	VELIKONDA REALTY LLP	
interprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	PARTITION AND INCOME OF THE PARTITION OF	8 ,
ransactions/ balance during the year:	VELIKONDA RESIDENCY LLP	
interprises over which Key Management Personnel (KMF) are able to		
xercise control /significant influence with whom there were	MATERIONAL PETATRE LLD	
ransactions/ balance during the year:	WATERTOWN ESTATES LLP	
interprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were	WISECRACK TOWERS LLP	
ransactions/balance during the year:	THE STATE OF THE S	
interprises over which Key Management Personnel (KMP) are able to		
xercise control /significant influence with whom there were ransactions/ balance during the year:	WOOD SQUARE MALL LLP	
interprises over which Key Management Personnel (KMP) are able to		
neering control /significant influence with whom there were		-
ransactions/ balance during the year:	YELAGIRI REALTY LLP	
Enterprises over which Key Management Personnel (KMP) are able to		
servise control /significant influence with whom there were	as a reconstruction and a second seco	₩
ransactions/balance during the year:	ZEN PROMOTERS LLP	///
interprises over which Key Management Personnel (KMF) are able to		et s
xercise control /significant influence with whom there were	RAM NARESH AGARWAL And Co. Chartered	
ransactions/ balance during the year:	The same of the sa	90
interprises over which Key Management Personnel (KMP) are able to		J
sercise control /significant influence with whom there were	PAWAN KUMAR AGARWAL	A) 61
ransactions/ balance during the year:		N/3//
interprises over which Key Management Personnel (KMF) are able to	ANIL GUPTA	M
vercise control /significant influence with whom there were	ANILGUPTA * Kolkata *	-//
ransactions/ balance during the year:	The state of the s	
telative of KMP	SHYAM SUNDER AGARWAL	
selative of KMP	VINOD KUMAR AGARWAL	
elative of KMP	DINESH KUMAR AGARWAL	
elative of KMP		VIVATA
The state of the s	C DUVAS	
telative of KMP		131-1013
Relative of KMP	TANVI AGARWAL SAN PARENTE	E U :
Relative of KMP	SAVITA AGARWAL	110/2
Relative of KMP	ANITA AGARWAL	13
	The state of the s	NO T
Relative of KMP	KIRAN AGARWAL	

lotes to the Standalone Financial Statements as	The state of the s	
Relative of KMP	MANISHA AGARWAL	
lelative of KMP	SAROJ AGARWAL	
Relative of KMP	AASTHA BAGARIA	
Relative of KMP	SHRADDHA AGARWAL	
Relative of KMP	MANAY 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









Srijan Realty Private Limited Notes to the Standalone Financial Statements as at and for the year ended 83st March, 2024

## 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 Compay 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		- 12	94511		- 4.	+
213	Charles and the Charles and th	(-)	(-)	(612.99)	(-)	(-)	(-)
2)	Share of Loss From Partnership Firms	(-)	(-)	956.81	(-)	(-)	
3)	Interest received on Current account	1	- 0	27.93			(-)
101	Probable State Sta	(-)	(-)	(112.34)	(•)	(-)	(-)
49	Interest Paid on Current account	- 0		73			
5)	Interest Paid on Loan	(-)	(-)	(•)	(-)	(-)	(-)
55	Charles and the Charles of the Charl	(•)	(-)	(-)	(·)	()	
6)	Salary Paid	- 1		-	35.43	85.96	
7)	Brokerage paid	142.90	()	(•)	(18.99)	(93.74)	(·)
9.	The second secon	(72.15)	(-)	(-)	(-)	(-)	(-)
8)	Establishment Charges Received	-		160.48			160.48
-		(-)	(-)	(42.48)	(-)	(-)	(42.80)
9)	Reimbursement of Expenses received	11.65 (24.50)	(3)	113.24 (178.11)	1.03	- 6	
10)	Receipts on Account of Loan & Advances	(24.50)	(-)	(1/8.11)		(-)	(-)
1000	A VALLEY OF THE MATERIAL STATE OF THE STATE	(0)	(-)	(-)	(115.00)	(-)	(-)
11)	Payments on Account of Lean & Advances	-		14.00	542.70		
477		(-)	(-)	(-)	(49.82)	(-)	(-)
12]	Investment in Capital	(-)	(-)	6.00 (57.42)	(-)	(-)	
13)	Withdrawal of Capital	1 9	- 0	1.00		- 0	(-)
	A STATE OF THE STA	(-)	(-)	(0.49)	(-)	(-)	(-)
14)	Sale of material			14.17			
+60	Section of a social	(-)	(·)	(-)	(-)	(-)	(-)
15)	Purchase of material	(0)	(-)	1.10	(-)	(-)	(-)
16]	Purchase of Land	1 3	- 4		- 4		
		()	()	()	(·)	(-)	(·)
17)	Rent & Maintenance Charges paid	0.72				-	
18)	Rent, Maintenance, Electricity & Gas Charges received	(0.72)	()	(-)	()	(-)	(-)
Ang.	heat, mantenance, metrology a new timeses involved	- 1				+	-
		(-)	(-)	(-)	(-)	(-)	(-)
19)	Contract Labour Charges paid			- 4		200	
202	F	(-)	(-)	22,794,70	(-)	(-)	()
20)	Receipts on Current Account	(-)	[4]	(18,758,53)	(+)	(-)	(-)
253	Payment on Current Account	, A		15,550.12	```		
	The Marie Ma	(-)	(·)	(17,551.08)	(-)	(-)	(-)
22}	Purchase of Property,Plant & Equipment/ Materials			*			
23]	Expenses Recovered	1.78			(-)	()	(-)
4.00	Education accounts	(37.02)			-	(2)	
24	Payments against Revenue Share in JV						
-			(-)	(·)	(-)	(-)	(-)
ialances.O	For Loans & Advances	-	h				+
	TOTAL	-					
							*
	PAYABLES			1	r		
_	For Loans & Advances TOTAL	-	-	*			-
	IMAN.		-				-
igures in	brackets denotes corresponding to previous year	1					
Description					Name of the KMP	As at 31st March, 2024	As at 31st March, 2023
	Salary, Wages	& Sonut			Ram Naresh Agarwa	35.43	18.99









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

Note 47 : Ratio Analysis

SI.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%	NA.
2		1 1			
2	Debt-Equity Ratio [Debt to Equity]	1.081	1.064	1.53%	N.A.
3	Debt Service Coverage Ratio [flarnings available for debt service /	1.40	0.29	374.74%	Due to increase in cash flow in current
	[Current Maturities on Long Term Debt + Interest Cost]]				financial year
4	Return on Equity Ratio	1.76%	-5.95%	-129.65%	Due to increase in profit in current financia
	[Net profit after tax) / Average Total Equity]		(3)(3)(4)		year in comparision to previous year
5	Inventory Turnover ratio	0.06	0.05	34.33%	Due to increase in Revenue from sales of
23	[Revenue from sales of products / Average Inventory ] Trade Receivables Turnover Ratio	4550	950	525.00	product in current fianancial year
6	[Revenue from Operation / Average Trade Receivable]	0.84	0.66	25,87%	N.A.
7	Trade Payable Turnover Ratio		- a	0.00%	
	[Net Credit Purchases / Average Trade Payable]				N.A.
8	Net Capital Turnover ratio [Revenue from operations/Working capital	0.15	80.0	84.35%	Due to increase in Revenue from sales of product in current fanancial year
9	Net Profit ratio	19.26%	-118.90%	-115 2096	Due to increase in profit in current financia
ň.	[Profit after Tax /Revenue from Operation]	15.20%	-110.30M	-110.20%	year in comparision to previous year
10	Return on Capital employed	3.61%	1.97%	83.20%	Due to increase in profit in current financia
	[Profit Before interest, Tax & Exceptional Item / Total Equity + Total Debts]				year in comparision to previous year
11	Return on Investment	0.74%	0.76%	-3.17%	As there is no sale of investment in current
	[Profit on sale of Investments & Fair Value gain on investments/ Investment in Long term & short term investments]	, 377, 118		1055	financial year
12		96%	98%	-314%	Due to increase in profit in current financia
**	EBITDA Margin	Jon	20.4	-2.34%	year in comparision to previous year
	Earning before interest+tax+depreciation+amortization/ Revenue from Operation				
13	EBT Margin	19%	-66%	-128.37%	Due to increase in profit in current financia
437	Earning before tax/Revenue from Operation	17520	33.00		year in comparision 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







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

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:		To de de la marchi 2023	
Current tax	4.33		
Tax relating to earlier years	. 1		
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 comrehensive income(OCI)			
Deferred Tax realted 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, gratulty 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	8	
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

Amended Schedule III requires additional regulatory information to be provide

The Company did not have any material transactions with companies struck off under Section 248 of the Companies 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

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.

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

- 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 Instituitions: 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 it's property, plant & equipment during the year.

## Note 53: Other Disclosures (Continued)

- (I) 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 make them comparable with the current periods figures.







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

#### Footnotes

- 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 SRUAN REALTY (P) LIMITED FOR SRUAN REALTY (P) LIMITED

Director / Authorised Signatory

Director / Authorised Signatory

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Regn. No. 306033/E300272

R N AGARWAL

Whole-time Director

DIN:00206676

P K AGARWAL

Director DIN-00206927

SRIJAN REALTY PVT. LTD.

My Secretary

Company Secretary

Vivek Agarwal

Membership No. 301571

Place: Kolkata

Date: 25.09-2024







