INDEPENDENT AUDITORS' REPORT
To the Members of Be Together Developers Private Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Be Together Developers Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss, the Cash Flow statement and the Statement of changes in Equity for the year ended on that date and notes to the financial statements, including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, its loss, its cash flows and the changes in equity for the year then ended.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters ("KAM") are those matters that, in our professional judgement, were of the most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

Other Information

The Company's Management and Board of Directors are responsible for the preparation of other information. The other information comprises the information included in the Management Discussion and analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the Ind AS and accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate of accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

B S R & Co. FRN:000312S New Delhi Chartered Accountants

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of section 143(11) of the Act, we give in the **"Annexure I"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss, the Statement of Cash Flow and the Statement of Changes in Equity dealt with by this report are in agreement with the relevant books of account.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

d. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

e. On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure-II"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, according to the information and explanations given to us the Company has not paid any managerial remuneration during the year.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

   i. There are no pending litigations requiring disclosures of its impact on its financial position in its financial statements.

   ii. There are no material foreseeable losses on long term contracts including derivative contracts requiring provision.

   iii. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

   iv. (a) The Management has represented that, to the best of its knowledge and belief as disclosed in Note 40 to the Financial Statements, no funds 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;

   (b) The Management has represented, that, to the best of its knowledge and belief as disclosed in Note 40 to the Financial Statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations as provided under (a) and (b) above, contain any material misstatement.

B S D & Co.
FRN: 000312S
New Delhi
Chartered Accountants

v. According to the information and explanations given to us and based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account, which has the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For **B S D & Co.**
Chartered Accountants
Firm Registration No. 000312S

Sujata Sharma
Partner
Membership No. 087919

UDIN: 26087919BTASIR2309

Place: New Delhi
Date: 14th May 2026

Annexure I to Independent Auditors' Report

(Referred to in paragraph 1 under the heading "Report on other Legal and Regulatory Requirements" section of our report of even date).

i. (a) The Company does not have any Property, Plant and Equipment and Intangible Assets. Therefore, reporting under clauses 3(i) (a), (b), (c) and 3(i) (d) of the Order is not applicable to the Company.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on (or) are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its financial statements does not arise.

ii. (a) The Company does not hold any inventory, hence reporting under clause 3(ii)(a) of the Order is not applicable to the Company.

(b) During the year, the Company has not been sanctioned any working capital limits from banks or financial institutions [on the basis of security of current assets] and accordingly, the question of our commenting on whether the quarterly returns or statements are in agreement with the books of accounts of the Company does not arise.

iii. (a) During the year the Company has provided loans and advances in the nature of loans to companies or other parties as follows:

(Rupees in Hundreds)

Particulars	Loans	Advances in the nature of Loans
Aggregate amount granted/ provided during the year		
Subsidiaries	18,15,000.00	-
Associates	53,48,486.75	-
Related Parties	1,06,62,323.84	-
Others	-	12,60,000.00
Balance outstanding as at balance sheet date in respect of above cases		
Subsidiaries	49,29,819.34	-
Associates	82,78,600.00	-
Related Parties	32,26,702.55	-
Others	-	12,60,000.00

(b) During the year the terms and conditions of the grant of all loans and advances in the nature of loans provided to companies, or any other parties are not, prejudicial to Company's interest.

(c) In respect of the loans and advances in the nature of loans, the schedule of repayment of principal has not been stipulated as all are repayable on demand and has not been demanded. Hence, reporting on regular repayment of principal and interest is not applicable.

(d) In respect of the loans and advances in the nature of loans, the schedule of repayment of principal has not been stipulated as all are repayable on demand and has not been demanded. Hence, reporting of loan overdue for more than ninety days is not applicable.

(e) There were no loans and advances in the nature of loans which were granted to same parties, and which fell due during the year and were renewed /extended. Further, no fresh loans were granted to any party to settle the overdue loans.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

(f) The Company has granted loans and advances in the nature of loans to companies or to any other parties. The details of aggregate amount of loans and advances in the nature of loans granted to promoters/ related parties as defined in clause (76) of section 2 of the Companies Act, 2013.

(Rupees in Hundreds)

Particulars	All Parties	Promoters	Related Parties
Aggregate amount of loans/advances in nature of loan			
-Repayable on demand	1,76,95,121.89	-	1,64,35,121.89
-Without specifying terms of repayment	-	-	-
Percentages of loans/advances in nature of loans to the total loans		-	92.88%

iv. In our opinion and according to information and explanations given to us, the Company has complied with provisions of Section 185 and 186 of the Act in respect of loans and advances in the nature of loans provided by it.

v. The Company has not accepted any deposits from the public. Therefore, reporting under clause 3(v) of the Order is not applicable to the Company.

vi. The Company is not required to maintain cost records specified by Central Government under sub-section (1) of section 148 of the Companies Act, 2013. Therefore, reporting under clause 3(vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, provident fund, employees' state insurance, income tax, duty of customs, goods and services tax (GST) and other applicable material undisputed statutory dues have been deposited regularly during the year. There are no arrears of outstanding statutory dues as at the last day of the financial year concerned, for a period of more than six months from the date they became payable.

(b) There are no material statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanations given to us and the records of the Company examined by us, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

ix. (a) As the company does not have any loans or other borrowings from any lender at the balance sheet date, the reporting under clause 3(ix)(a) of the Order is not applicable to the company.

(b) As the company does not have any loans or other borrowings from any bank or financial institution or any other lender. Therefore, reporting under clause 3(ix)(b) of the Order is not applicable to the Company.

(c) The Company has not obtained any term loan. Therefore, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

(d) The Company has not raised any fund. Therefore, reporting under clause 3(ix)(d) of the Order is not applicable to the Company.

B S D & Co. FRN:000312S New Delhi Chartered Accountants

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Therefore, reporting under clause 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Therefore, reporting under clause 3(ix)(f) of the Order is not applicable to the Company.

x. (a) The Company has not raised any money during the year by way of initial public offer or further public offer (including debt instruments) during the year. Hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

xi. (a) No fraud by the Company or no fraud on the Company has been noticed or reported during the year.

(b) During the year, no report under section 143(12) of the Companies Act,2013 has been filed in form ADT-4 Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the company.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clauses 3(xii) (a), (b) and (c) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with Section 177 and 188 of Act, where applicable and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. According to the information and explanations given to us Company's size and nature of business does not require internal audit system. Accordingly, the reporting under Clause 3(xiv) of the Order is not applicable to the Company.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, the reporting under Clause 3(xv) of the Order is not applicable.

xvi. (a) According to information and explanations given to us, the Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934.

(b) The Company has not conducted (non-banking financial/housing finance), activities during the year. Accordingly reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) The Group do not have more than one Core Investment Company as a part of the Group.

B S D & Co
FRN:000312S
New Delhi
Chartered Accountants

xvii. The Company has incurred cash losses of Rs 10,27,568.64 hundreds in the current financial year and Rs 5,59,483.94 hundreds in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year, hence reporting under clause 3(xviii) is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios, aging and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. The Company is not required to contribute any amount towards Corporate Social Responsibility (CSR). Accordingly reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

For **B S D & Co.**
Chartered Accountants
Firm Registration No. 000312S

Sujata Sharma
Partner
Membership No. 087919

UDIN: 26087919BTASIR2309

Place: New Delhi
Date: 14th May 2026

Annexure II to Independent Auditors' Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Be Together Developers Private Limited** ("the Company") as at 31st March 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

(a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; and

(c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by ICAI.

For **B S D & Co.**
Chartered Accountants
Firm Registration No. 000312S

Sujata Sharma
Partner
Membership No. 087919

UDIN: 26087919BTASIR2309

Place: New Delhi
Date: 14th May 2026

Be Together Developers Private Limited

Regd. Office: SCO No-134,First Floor,Omaxe World Street,Sector-79
Faridabad, Baroli Ballabharh, Haryana-121004
CIN: U70109HR2021PTC098895

STANDALONE BALANCE SHEET AS AT 31 March,2026

(Rupees in Hundreds)

Particulars	Note No.	As at 31 March,2026	As at 31 March,2025
ASSETS			
1. Non-current assets			
(a) Investment in Subsidiaries and Associates	1	4,230.00	4,230.00
(b) Financial Assets			
i) Other Financial Assets	2	17,340.17	88,653.86
(c) Deferred tax assets (net)	3	4,12,296.61	2,58,127.10
(d) Non Current Tax Assets	4	1,04,430.27	28,257.88
(e) Other Non Current Assets	5	-	18.42
		5,38,297.05	**3,79,287.26**
2. Current assets			
a) Financial Assets			
i) Trade Receivable	6	1,00,000.00	1,28,000.00
ii) Cash and Cash Equivalents	7	1,91,080.69	1,85,341.31
iii) Other Bank Balances	8	-	38,880.92
iv) Loans	9	1,64,35,121.89	1,63,56,509.47
v) Other Financial Assets	10	13,10,437.74	71.55
b) Other Current Assets	11	1,98,240.67	64,182.12
		1,82,34,880.99	**1,67,72,985.37**
Total		**1,87,73,178.04**	**1,71,52,272.63**
EQUITY AND LIABILITIES			
1. Equity			
a) Equity Share Capital	12	1,000.00	1,000.00
b) Other Equity	13	(15,48,290.94)	(6,75,404.31)
		(15,47,290.94)	**(6,74,404.31)**
2. Non -Current liabilities			
a)Financial Liabilities			
i) Other Financial Liabilities	14	-	2,75,000.00
b) Provisions	15	8,711.30	5,905.46
		8,711.30	**2,80,905.46**
3. Current liabilities			
a)Financial Liabilities			
i) Borrowing	16	75,31,973.97	-
ii) Trade Payables	17		
Total outstanding dues of micro enterprises and small enterprises		127.34	169.35
Total outstanding dues of creditors other than micro enterprises and small enterprises		126.27	192.20
iii) Other Financial Liabilities	18	1,12,406.14	1,15,319.70
b) Other Current Liabilities	19	1,26,67,044.93	1,74,30,045.71
c) Provisions	20	79.03	44.52
		2,03,11,757.68	**1,75,45,771.48**
Total		**1,87,73,178.04**	**1,71,52,272.63**

Material Accounting Policies A

The note nos. 1-46 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of
B S D & Co.
Chartered Accountants
(Firm Regn. No. 000312S)

B S D & Co. FRN:000312S New Delhi Chartered Accountants

Sujata Sharma
Partner
M.No. 087919

For and on behalf of the Board of Directors

Gaurav Mahajan
Director
DIN: 10145680

Abhinav Singh
Director
DIN: 08494278

Place : New Delhi
Date :14 May,2026

Be Together Developers Private Limited

Regd. Office: SCO No-134,First Floor,Omaxe World Street,Sector-79
Faridabad, Baroli Ballabharh, Haryana-121004
CIN: U70109HR2021PTC098895

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 March,2026

(Rupees in hundreds)

Particulars	Note No.	Year ended 31 March,2026	Year ended 31 March,2025
REVENUE			
Revenue from Operation	21	-	2,00,000.00
Other income	22	10,37,943.41	3,32,116.42
Total Income		**10,37,943.41**	**5,32,116.42**
Expenses			
Cost of Material Consumed, Construction & Other Related Project Cost	23	18,29,794.61	568.55
Employee Benefits Expenses	24	1,04,863.48	1,39,256.79
Finance Expenses	25	1,10,793.92	9,39,488.11
Other Expenses	26	20,060.04	12,286.91
Total Expenses		**20,65,512.05**	**10,91,600.36**
Profit/(Loss) Before tax		**(10,27,568.64)**	**(5,59,483.94)**
Tax expense	27		
Current Tax		-	-
Earlier year tax adjustments		-	-
Deferred tax		(1,54,222.99)	(2,58,155.65)
Profit/(loss) After Tax		**(8,73,345.65)**	**(3,01,328.29)**
Other Comprehensive Income			
1) Items that will not be reclassified to Statement of Profit and Loss			
Remeasurements of the Net Defined Benefit Plans		512.50	214.33
Tax on Above Items		(53.48)	(28.55)
Total other Comprehensive Income		**459.02**	**185.78**
Total Comprehensive Income/(loss) for the Year (comprising of profit/ (loss) for the year and other comprehensive income/(loss) (A+B)		**(8,72,886.63)**	**(3,01,142.51)**
Earnings per equity share (Face value of Rs.10 each)	28		
Basic (in Rupees)		**(8,733.46)**	**(3,013.28)**
Diluted (in Rupees)		**(8,733.46)**	**(3,013.28)**

Material Accounting Policies A

The note nos. 1-46 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of
B S D & Co.
Chartered Accountants
(Firm Regn. No. 000312S)

B S D & Co. FRN:000312S New Delhi Chartered Accountants

Sujata Sharma
Partner
M.No. 087919

Place : New Delhi
Date :14 May,2026

For and on behalf of the Board of Directors

Gaurav Mahajan
Director
DIN: 10145680

Abhinav Singh
Director
DIN: 08494278

Be Together Developers Private Limited

Regd. Office: SCO No-134,First Floor,Omaxe World Street,Sector-79
Faridabad, Baroli Ballabharh, Haryana-121004
CIN: U70109HR2021PTC098895

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March,2026

(Rupees in hundreds)

	Particulars	Year ended 31 March,2026	Year ended 31 March,2025
A.	**Cash flow from operating activities**		
	Profit / (loss) for the year before tax	**(10,27,568.64)**	**(5,59,483.94)**
	Adjustments for:		
	Finance charges	19,39,969.13	9,39,488.11
	Interest Income	(10,35,227.74)	(2,82,944.04)
	Interest on Income tax refund	(2,654.14)	(194.16)
	Profit /(Loss) on sale of investment	-	(48,925.48)
	Liabilities no longer written off	(0.04)	(0.30)
	Bad Debts and Advances Written off	309.33	-
	Gain on financial assets/liabilities carried at amortised cost	(60.38)	(52.05)
	Operating profit/(loss) before working capital changes	**(1,25,232.48)**	**47,888.14**
	Adjustments for Working Capital		
	Trade Receivables	28,000.00	(1,28,000.00)
	Other current and non current assets	(1,34,349.46)	9,629.99
	Other current and non current financial assets	(12,59,988.83)	1,93,783.54
	Trade payables,Financial and non financial Liabilities and provisions	(50,33,958.16)	1,19,86,964.53
		(64,00,296.45)	**1,20,62,378.06**
	Cash (used in)/generated from operating activities	**(65,25,528.93)**	**1,21,10,266.20**
	Direct Tax (Paid) /refund	(73,518.25)	(23,063.77)
	Net cash (used in)/generated from operating activities	**(65,99,047.18)**	**1,20,87,202.43**
B.	**Cash flow from investing activities**		
	Movement in other bank balances	59,615.79	(54,157.39)
	Loan given	(78,612.42)	(1,16,54,501.07)
	Interest Received	10,35,429.20	2,82,614.67
	Sale of Investment in Subsidiaries and Associates	-	51,168.36
	Purchase of Investment in Subsidiaries and Associates	-	(1,180.00)
	Net cash (used in)/generated from investing activities	**10,16,432.57**	**(1,13,76,055.43)**
C.	**Cash flow from financing activities**		
	Proceeds from borrowing	74,50,000.00	-
	Repayment from borrowing	-	(1,500.00)
	Finance charges paid	(18,61,646.01)	(8,58,880.19)
	Net cash (used in)/generated from financing activities	**55,88,353.99**	**(8,60,380.19)**
	Net (decrease) / increase in cash and	**5,739.38**	**(1,49,233.19)**
	Opening balance of cash and cash equivalents	**1,85,341.31**	**3,34,574.50**
	Closing balance of cash and cash equivalents	**1,91,080.69**	**1,85,341.31**

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

Components of Cash and Cash equivalents

(Rupees in hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Balance with banks	1,58,836.55	1,71,597.17
Cash in hand	744.14	744.14
Cheques ,Drafts on hand	31,500.00	13,000.00
Cash and cash equivalents at the end of the year (refer Note 7)	**1,91,080.69**	1,85,341.31

RECONCILIATION STATEMENT OF CASH AND BANK BALANCE

(Rupees in hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Cash and cash equivalent at the end of the year as per above	1,91,080.69	1,85,341.31
Add: Fixed deposit with banks having remaning maturity for less than twelve months	-	38,880.92
Cash and bank balance as per balance sheet (refer Note 7 & 8)	**1,91,080.69**	**2,24,222.23**

DISCLOSURE AS REQUIRED BY IND AS 7
Reconciliation of liabilities arising from financing activities

(Rupees in hundreds)

31 March,2026	Opening Balance	Cash flows	Non Cash and other Changes	Closing Balance
Current Borrowings	-	74,50,000.00	81,973.97	75,31,973.97
Total liabilities from financial activities	**-**	**74,50,000.00**	**81,973.97**	**75,31,973.97**

Material Accounting Policies A

The note nos. 1-46 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of
B S D & Co.
Chartered Accountants
(Firm Regn. No. 000312S)

Sujata Sharma
Partner
M.No. 087919

Place : New Delhi
Date :14 May,2026

For and on behalf of the Board of Directors

Gaurav Mahajan
Director
DIN: 10145680

Abhinav Singh
Director
DIN: 08494278

Be Together Developers Private Limited
Regd. Office: SCO No-134,First Floor,Omaxe World Street,Sector-79
Faridabad, Baroli Ballabharh, Haryana-121004
CIN: U70109HR2021PTC098895

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 March,2026

A. Equity Share Capital

Particulars	Numbers	Rupees in hundreds
Balance as at 1 April 2024	10,000	1,000.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at 1 April, 2024	10,000	1,000.00
Changes in equity share capital during 2024-25	-	-
Balance as at 31 March,2025	**10,000**	**1,000.00**
Balance as at 1 April 2025	10,000	1,000.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at 1 April, 2025	10,000	1,000.00
Changes in equity share capital during 2025-26	-	-
Balance as at 31 March,2026	**10,000**	**1,000.00**

B. Other Equity

(Rupees in hundreds)

Description	Attributable to the owners of Be Together Developers Private Limited		
	Retained Earnings	Other comprehensive Income	Total Other Equity
Balance as at 1 April 2024	(3,74,261.80)	-	**(3,74,261.80)**
Profit/(Loss) for the year	(3,01,328.29)	-	(3,01,328.29)
Other Comprehensive Income	-	185.78	185.78
Balance as at 31 March,2025	**(6,75,590.09)**	**185.78**	**(6,75,404.31)**
Balance as at 1 April 2025	(6,75,590.09)	185.78	(6,75,404.31)
Profit/(Loss) for the year	(8,73,345.65)	-	(8,73,345.65)
Other Comprehensive Income	-	459.02	459.02
Balance as at 31 March,2026	**(15,48,935.74)**	**644.80**	**(15,48,290.94)**

Material Accounting Policies A

The note nos. 1-46 form an integral part of financial statements.

As per our audit report of even date attached

For and on behalf of
B S D & Co.
Chartered Accountants
(Firm Regn. No. 000312S)

B S D & Co. FRN:000312S New Delhi Chartered Accountants

Sujata Sharma
Partner
M.No. 087919

Place : New Delhi
Date :14 May,2026

For and on behalf of the Board of Directors

Gaurav Mahajan
Director
DIN: 10145680

Abhinav Singh
Director
DIN: 08494278

Be Together Developers Private Limited
Regd. Office: SCO No-134,First Floor,Omaxe World Street,Sector-79
Faridabad, Baroli Ballabharh, Haryana-121004
CIN: U70109HR2021PTC098895

A. Material accounting policies

1. Corporate Information

Be Together Developers Private Limited is a company registered under The Companies Act, 2013. Registered address of the company is situated at SCO No-134,First Floor,Omaxe World Street,Sector-79 Faridabad, Baroli Ballabharh, Haryana-121004

The Company is into the business of Real estate development

2. Material accounting policies

2.1) Basis of preparation of financial statements

The standalone financial statements of the group have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 ('Ind AS') issued by Ministry of Corporate Affairs ('MCA'). The Group has uniformly applied the accounting policies during the period presented.

The standalone financial statements for the year ended 31 March,2026 were authorised and approved for issue by the Board of Directors on 14 May,2026.

The standalone financial statements have been prepared on a going concern basis in accordance with accounting principles generally accepted in india.Further, the financial statements have been prepared on historical cast basis except for certain financial assets,financial liabilities,derivative financial instruments and share based payments which are measured at fair vales as explained in relevant accounting polices.

The standalone financial statements are presented in Rupees and all values are in hundred, except when otherwise indicated.

2.2 Summary of Material accounting policies

i) Revenue recognition

The Company follows IND AS 115 for revenue recognition.
Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligations. The transaction price of goods sold and services rendered is net of variable consideration on account of various discount and scheme as part of contract.

Point of Time:

(a) Real estate projects

The company derives revenue from execution of real estate projects. Revenue from Real Estate project is recognised in accordance with Ind AS 115 which establishes a comprehensive framework in determining whether how much and when revenue is to be recognised. Revenue from real estate projects are recognised upon transfer of control of promised real estate property to customer at an amount that reflects the consideration which the company expects to receive in exchange for such booking and is based on following 6 steps :

1. Identification of contract with customers
The company accounts for contract with a customer only when all the following criteria are met:
- Parties (i.e. the company and the customer) to the contract have approved the contract (in writing, orally or in accordance with business practices) and are committed to perform their respective obligations.

- The company can identify each customer's right regarding the goods or services to be transferred.
- the company can identify the payment terms for the goods or services to be transferred.
- The contract has commercial substance (i.e. risk, timing or amount of the company's future cash flow is expected to change as a result of the contract) and

- It is probable that the company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. Consideration may not be the same due to discount rate etc.

2. Identify the separate performance obligation in the contract:-
Performance obligation is a promise to transfer to a customer:
• Goods or services or a bundle of goods or services i.e. distinct or a series of goods or services that are substantially the same and are transferred in the same way.

• If a promise to transfer goods or services is not distinct from goods or services in a contract, then the goods or services are combined in a single performance obligation.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

• The goods or services that is promised to a customer is distinct if both the following criteria are met:
- The customer can benefit from the goods or services either on its own or together with resources that are readily available to the customer (i.e. The goods or services are capable of being distinct) and

- The company's promise to transfer the goods or services to the customer is separately identifiable from the other promises in the contract (i.e The goods or services are distinct within the context of the contract).

3. Satisfaction of the performance obligation:-
The company recognizes revenue when (or as) the company satisfies a performance obligation by transferring a promised goods or services to the customer. The real estate properties are transferred when (or as) the customer obtains control of Property.

4. Determination of transaction price:-
The transaction price is the amount of consideration to which the company expects to be entitled in exchange for transferring promised goods or services to customer excluding GST.

The consideration promised in a contract with a customer may include fixed amount, variable amount or both. In determining transaction price, the company assumes that goods or services will be transferred to the customer as promised in accordance with the existing contract and the contract can't be cancelled, renewed or modified

5. Allocating the transaction price to the performance obligation:-
The allocation of the total contract price to various performance obligation are done based on their standalone selling prices, the stand alone selling price is the price at which the company would sell promised goods or services separately to the customers.

6.Recognition of revenue when (or as) the company satisfies a performance obligation.
Performance obligation is satisfied at a point in time if none of the criteria out of the below three not met
- The customer simultaneously receives and consumes a benefit provided by the company's performance as the company performs.

- The company's performance creates or enhances an asset that a customer controls as asset is created or enhanced.
- The company's performance doesn't create an asset within an alternative use to the company and the company has an enforceable right to payment for performance completed to date.

Over a period of time:
Performance obligation is satisfied over time if one of the criteria out of the following three is met:
-The customer simultaneously receives and consumes a benefit provided by the company's performance as the company performs.

-The company's performance creates or enhances an asset that a customer controls as asset is created or enhanced or
-The company's performance doesn't create an asset within an alternative use to the company and the company has an enforceable right to payment for performance completed to date.

Therefore the revenue recognition for a performance obligation is done over time if one of the criteria is met out of the above three.

The company disaggregates revenue from real estate projects on the basis of nature of revenue.

(b) Construction Projects
Construction projects where the Company is acting as contractor, revenue is recognised in accordance with the terms of the construction agreements. Under such contracts, assets created does not have an alternative use and the Company has an enforceable right to payment. The estimated project cost includes construction cost, development and construction material and overheads of such project. The Company uses cost based input method for measuring progress for performance obligation satisfied over time. Under this method, the Company recognises revenue in proportion to the actual project cost incurred as against the total estimated project cost. The management reviews and revises its measure of progress periodically and are considered as change in estimates and accordingly, the effect of such changes in estimates is recognised prospectively in the period in which such changes are determined. However, when the total project cost is estimated to exceed total revenues from the project, the loss is recognized immediately. As the outcome of the contracts cannot be measured reliably during the early stages of the project, contract revenue is recognised only to the extent of costs incurred in the statement of profit and loss.

(c) Lease Rental income
Revenue in rental is recognised over a period of time on an accrual basis in accordance with the terms of contract as and when the Company satisfies performance obligations by delivery services as per contractual agreed terms.

B S D & Co. FRN:000312S New Delhi Chartered Accountants

(d) Project Management Fee
Project Management fee is accounted as revenue upon satisfaction of performance obligation as per agreed terms.

(e) Interest Income
Interest due on delayed payments by customers is accounted on accrual basis.

(f)Income from trading sales
Revenue from trading activities is accounted as revenue upon satisfaction of performance obligation.

(g) Dividend Income
Dividend income is recognized when the right to receive the payment is established.

ii) Borrowing Costs
Borrowing cost that are directly attributable to the acquisition or construction of a qualifying asset (including real estate projects) are considered as part of the cost of the asset/project. All other borrowing costs are treated as period cost and charged to the statement of profit and loss in the year in which incurred.

iii) Impairment of Non Financial Assets
The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss.

iv) Financial Instruments
a) Financial Assets
Initial recognition and measurement
Financial assets are recognised when the Company becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted for transaction costs

Subsequent measurement
(1) Financial instruments at amortised cost – the financial instrument is measured at the amortised cost if both the following conditions
(a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
(b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the Principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. All other debt instruments are measured at Fair Value through other comprehensive income or Fair value through profit and loss based on Company's business model.

(2) Investment in equity instruments of subsidiaries (including partnership firms), joint ventures and associates

Investment in equity instruments of subsidiaries, joint ventures and associates are stated at cost as per Ind AS 27 'Separate Financial Statements'. Where the carrying amount of an investment is greater than its estimated recoverable amount, it is assessed for recoverability and in case of permanent diminution, provision for impairment is recorded in statement of Profit and Loss. On disposal of investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Profit and Loss.

(3) Equity investments – All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

(4) Mutual funds – All mutual funds in scope of Ind-AS 109 are measured at fair value through profit and loss (FVTPL).

De-recognition of financial assets
A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

b) Financial liabilities
Initial recognition and measurement
All financial liabilities are recognised initially at fair value and transaction cost that are attributable to the acquisition of the financial liabilities are also adjusted. These liabilities are classified as amortised cost.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

Subsequent measurement
Subsequent to initial recognition, these liabilities are measured at amortised cost using the effective interest method. These liabilities include borrowings and deposits.

De-recognition of financial liabilities
Financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expired. When an existing financial liability is replaced by another from the same lender on substantially different terms, or on the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

c) Compound financial instrument
Compound financial instrument are separated into liability and equity components based on the terms of the contract. On issuance of the said instrument, the liability component is arrived by discounting the gross sum at a market rate for an equivalent non-convertible instrument. This amount is classified as a financial liability measured at amortised cost until it is extinguished on conversion or redemption. The remainder of the proceeds is recognised as equity component of compound financial instrument. This is recognised and included in shareholders' equity, net of income tax effects, and not subsequently re-measured.

d) Financial guarantee contracts
Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified party fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of expected loss allowance determined as per impairment requirements of Ind-AS 109 and the amount recognised less cumulative amortization.

e)Impairment of financial assets
The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Note 36 details how the Company determines whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

f) Offsetting of financial instruments
Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

v) Fair value measurement

Fair value is the price that would be received to sell as 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 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.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and

The company uses valuation techniques that are appropriate in the circumstances and for which sufficient date are available to measure fair value, maximizing the use of relevant observable inputs:
- Level 1- Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly
- 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 financial statements on a recurring basis, the Company determines whether transfer 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.

B S D & Co. FRN:000312S New Delhi Chartered Accountants

For the purpose of fair value disclosure, the Company has determined classes of assets and liabilities on the basis of nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

vi) Provisions, contingent liabilities and contingent assets
A provision is recognized when:
- the Company has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

vii) Earnings Per Share
Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.
For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity share.

viii) Lease
The company follows IND AS 116 for leases. In accordance with INDAS 116, The Company recognises right of use assets representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of right of use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before commencement date less any lease incentive received plus any initial direct cost incurred and an estimate of cost to be incurred by lessee in dismantling and removing underlying asset or restoring the underlying asset or site on which it is located. The right of use asset is subsequently measured at cost less accumulated depreciation, accumulated impairment losses, if any, and adjusted for any re-measurement of lease liability. The right of use assets is depreciated using the Straight Line Method from the commencement date over the charter of lease term or useful life of right of use asset. The estimated useful life of right of use assets are determined on the same basis as those of Property, Plant and Equipment. Right of use asset are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in Statement of Profit and Loss.

The company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the company uses incremental borrowing rate.
The lease liability is subsequently re-measured by increasing the carrying amount to reflect interest on lease liability, reducing the carrying amount to reflect the lease payments made and re-measuring the carrying amount to reflect any reassessment or lease modification or to reflect revised-in-substance fixed lease payments. The company recognises amount of re-measurement of lease liability due to modification as an adjustment to write off use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of right of use assets is reduced to zero and there is further reduction in measurement of lease liability, the company recognises any remaining amount of the re-measurement in Statement of Profit and Loss.

The company has elected not to apply the requirements of INDAS 116 to short term leases of all assets that have a lease term of 12 months or less unless renewable on long term basis and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognised as an expense over lease term.

Company as a lessor
Leases in which the company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned. Fit-out rental income is recognised in the statement of profit and loss on accrual basis.
Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the group to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

ix) Income Tax
i. Provision for current tax is made based on the tax payable under the Income Tax Act, 1961. Current income tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in other comprehensive income or in equity)

B S D & Co. FRN:000312S New Delhi Chartered Accountants

ii. 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 and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

x) Cash and Cash Equivalents
Cash and Cash equivalent in the balance sheet comprises cash at bank and cash on hand, which are subject to an insignificant change The amendment to Ind AS-7 requires entities to provide disclosure of change in the liabilities arising from financing activities, including both changes arising from cash flows and non cash changes (such as foreign exchange gain or loss).

xi) Impairment of assets
The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss.

xii) Significant management judgement in applying accounting policies and estimation of uncertainty

(a) Significant management judgements
When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

(b) Revenue
Revenue is recognised on accrual basis and comprises of aggregate amounts of sale price agreed with customer and is recognised on the basis of cost of rights so transferred.

(c) Recognition of deferred tax assets
The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the Company's future taxable income against which the deferred tax assets can be utilized.

(d) Evaluation of indicators for impairment of assets
The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

(e) Provisions
At each balance sheet date, based on the management judgement, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding contingent liabilities. However the actual future outcome may be different from this

Significant estimates
The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, are described below. The Company based its assumptions and estimates on parameters available when the standalone financial statements were prepared.Existing circumstances and assumptions about future developments,however, may change due to market changes or circumstances arising that are beyond the control of the company . Such changes are reflected in the assumptions when they occur.

(a) Net realizable value of inventory
The determination of net realisable value of inventory involves estimates based on prevailing market conditions, current prices and expected date of commencement and completion of the project, the estimated future selling price, cost to complete projects and selling cost. The Company also involves specialist to perform valuations of inventories, wherever required.

(b) Fair value measurement disclosures
Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument/assets. Management bases its assumptions on observable date as far as possible but this may not always be available. In that case Management uses the best relevant infromation available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

c) Classification of assets and liabilities into current and non-current
The Management classifies assets and liabilities into current and non-current categories based on its operating cycle.

(d) Defined benefit obligation (DBO) – Management's estimate of the DBO is based on a number of underlying assumptions such as standard rates of inflation, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 1. NON CURRENT INVESTMENTS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Unquoted at cost,fully paid up		
Investments in Equity Instruments of Subsidiaries		
7,000(7,000) Equity shares of Omaxe Be Together Projects Developers Private Limited of Rs 10/- each	700.00	700.00
Investments in Limited Liability Partnership (LLP)		
K Sons Buildwell LLP [Partnership Interest - 65%,(P.Y.- 65%)]	650.00	650.00
Other Investments		
Investment in Equity Shares in Associates Companies, fully paid up		
3,400(3,400) Equity shares of Omaxe Be Together Ghaziabad Busport Private Limited of Rs 10/- each	340.00	340.00
3,400(3,400) Equity shares of Omaxe Be Together Lucknow Busport Private Limited of Rs 10/- each	340.00	340.00
3,400(3,400) Equity shares of Omaxe Be Together Kaushambi Busport Private Limited of Rs 10/- each	340.00	340.00
3,400(3,400) Equity shares of Omaxe Be Together Prayagraj Busport Private Limited of Rs 10/- each	340.00	340.00
3,400(3,400) Equity shares of Be Together Infra Projects Private Limited of Rs 10/- each	340.00	340.00
5,000(5,000) Equity shares of Be Together Music Private Limited of Rs 10/- each	500.00	500.00
3,400(3,400) Equity shares of Omaxe Be Together Amausi Busport Private Limited of Rs 10/- each	340.00	340.00
3,400(3,400) Equity shares of Omaxe Be Together Ayodhya Dham Busport Private Limited of Rs 10/- each	340.00	340.00
	4,230.00	4,230.00

(Figures in bracket represent those of previous year)

NOTE 1.1.

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Agreegate cost of unquoted non-current investment	4,230.00	4,230.00
Agreegate amount of impairment in the value of investment	-	-
Agreegate carrying amount of unquoted non-current investment	4,230.00	4,230.00

NOTE 1.2. Investment in Equity Instrument and Partnership interest in one LLP is of Long term nature,and classified accordingly.

NOTE 2. NON CURRENT OTHER FINANCIAL ASSETS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
(Unsecured considered good unless stated otherwise)		
Security Deposits		
considered good	-	50,377.36
Fixed Deposits with maturity of more than 12 Months	17,177.90	37,912.77
Interest Accrued on deposits & others	162.27	363.73
	17,340.17	**88,653.86**

NOTE 3. DEFERRED TAX ASSETS - NET

The movement on the deferred tax account is as follows:

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
At the beginning of the year	2,58,127.10	-
Credit/ (Charge) to statement of profit and loss	1,54,222.99	2,58,155.65
Credit/ (Charge) to Other comprehensive Income	(53.48)	(28.55)
At the end of the year	**4,12,296.61**	**2,58,127.10**

Component of deferred tax assets :

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Deferred Tax Assets		
Unabsorbed business losses	4,10,059.76	2,56,593.15
Expenses allowed on account of Payment basis/provision	2,236.85	1,533.95
Total	**4,12,296.61**	**2,58,127.10**

NOTE 4. NON CURRENT TAX ASSETS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Direct tax refundable (Net of provisions)	1,04,430.27	28,257.88
	1,04,430.27	**28,257.88**

B S D & Co. FRN:000312S New Delhi Chartered Accountants

NOTE 5. OTHER NON CURRENT ASSETS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Prepaid Expenses	-	18.42
	-	**18.42**

NOTE 6. TRADE RECEIVABLES

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
(Unsecured considered good unless stated otherwise)		
Considered good	1,00,000.00	1,28,000.00
	1,00,000.00	**1,28,000.00**

Note 6.1: Ageing of Trade Receivables as at 31 March, 2026 is as follows:

(Rupees in Hundreds)

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months -1 year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables - considered good	-	-	-	1,00,000.00	-	-	1,00,000.00
Total		**-**	**-**	**1,00,000.00**	**-**	**-**	**1,00,000.00**

Note 6.1: Ageing of Trade Receivables as at 31 March, 2025 is as follows:

(Rupees in Hundreds)

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6 months	6 months -1 year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables - considered good	-	1,28,000.00	-	-	-	-	1,28,000.00
Total		**1,28,000.00**	**-**	**-**	**-**	**-**	**1,28,000.00**

Note 6.2 : Trade Receivables are non -interest bearing and are generally on terms as per contract/agreement.

NOTE 7. CASH & CASH EQUIVALENTS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Cash and cash equivalents		
Balance with banks:-		
in current accounts	1,58,836.55	1,71,597.17
Cash in hand	744.14	744.14
Cheques ,Drafts on hand	31,500.00	13,000.00
	1,91,080.69	**1,85,341.31**

NOTE 8. OTHER BANK BALANCES

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Fixed deposit with maturity of more than three months but less than twelve months	-	38,880.92
	-	**38,880.92**

NOTE 9. CURRENT LOANS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
(Unsecured considered good unless stated otherwise)		
Loans to related parties	1,64,35,121.89	1,63,56,509.47
	1,64,35,121.89	**1,63,56,509.47**

NOTE 9.1. Particulars in respect of loans to related parties

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Omaxe Limited	32,26,702.55	48,75,661.48
Omaxe Be Together Ghaziabad Busport Private Limited	10,17,400.00	11,53,400.00
Omaxe Be Together Lucknow Busport Private Limited	-	43,46,800.00
Omaxe Be Together Prayagraj Busport Private Limited	34,72,000.00	12,42,000.00
Omaxe Be Together Kaushambi Busport Private Limited	13,08,000.00	12,83,000.00
K Sons Buildwell LLP	49,29,819.34	27,49,447.99
Omaxe Be Together Amausi Busport Private Limited	9,34,000.00	1,09,000.00
Omaxe Be Together Ayodhya Dham Busport Private Limited	15,47,200.00	5,97,200.00
	1,64,35,121.89	**1,63,56,509.47**

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 9.2. Particulars of maximum balance during the year in nature of loans given to related parties (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Omaxe Limited	73,80,297.59	48,75,661.48
Omaxe Be Together Ghaziabad Busport Private Limited	15,92,400.00	11,53,400.00
Omaxe Be Together Lucknow Busport Private Limited	-	43,46,800.00
Omaxe Be Together Prayagraj Busport Private Limited	34,72,000.00	12,42,000.00
Omaxe Be Together Kaushambi Busport Private Limited	13,08,000.00	12,83,000.00
K Sons Buildwell LLP	49,29,819.34	27,49,447.99
Omaxe Be Together Amausi Busport Private Limited	9,34,000.00	1,09,000.00
Omaxe Be Together Ayodhya Dham Busport Private Limited	15,47,200.00	5,97,200.00

NOTE 9.3. Loans to specified person (Rupees in Hundreds)

Type of Borrower	As at 31 March,2026		As at 31 March,2025	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Related Parties	**1,64,35,121.89**	**100.00%**	**1,63,56,509.47**	**100.00%**

NOTE 9.4. Loans to related parties are interest free(excluding loan given to K Sons Buildwell LLP which is interest bearing @12% p.a and loan given to Omaxe Limited which is interest bearing @14%p.a). The loans have been granted for the purpose of business and for meeting business requirement

NOTE 10. OTHER FINANCIAL ASSETS (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
(Unsecured considered good unless stated otherwise)		
Security Deposits		
considered good	50,437.74	-
Interest Accruced on deposits & others	-	71.55
Advance recoverable in cash		
(Unsecured considered good unless stated otherwise)		
-Others	12,60,000.00	-
	13,10,437.74	**71.55**

NOTE 11. OTHER CURRENT ASSETS (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
(Unsecured considered good unless stated otherwise)		
Security Deposits given against goods and services		
-Fellow Subsidiary Company*	1,73,500.00	50,000.00
-Others	18,183.46	11,315.39
Balance With Government/ Statutory Authorities	848.64	14.40
Prepaid Expenses	5,708.57	2,852.33
	1,98,240.67	**64,182.12**

* Security deposit has been given for acquring land in the normal course of business

NOTE 11.1. Particulars in respect of Security deposit given to subsidiary company/fellow subsidiary company (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Omaxe Garv Buildtech Private Limited	49,500.00	-
Satkar Colonizers Private Limited	49,500.00	-
Utkrisht Real Estate And Associates Private Limited	49,500.00	-
Khushiyon Ka Ghar Private Limited	25,000.00	50,000.00
	1,73,500.00	**50,000.00**

NOTE 12. SHARE CAPITAL (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Authorised		
1,00,000 (1,00,000) Equity Shares of Rs.10/- each	10,000.00	10,000.00
	10,000.00	10,000.00
Issued, subscribed & paid up		
10,000 (10,000) Equity Shares of Rs.10/- each	1,000.00	1,000.00
	1,000.00	1,000.00

(Figures in bracket represent those of previous year)

B S D & Co FRN:000312S New Delhi Chartered Accountants

NOTE 12.1. Reconciliation of number of shares outstanding at the beginning and at the end of the year

Particulars	As at 31 March,2026		As at 31 March,2025	
	Number	Rupees in hundreds	Number	Rupees in hundreds
Equity Shares of Rs 10/- each fully paid up				
Shares outstanding at the beginning of the year	10,000	1,000.00	10,000.00	1,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,000.00	10,000.00	1,000.00

NOTE 12.2. Terms / rights attached to equity shares

The company has only one class of equity shares having a par value of Rs 10/-per share. Each holder of equity shares is entitled to one vote per share.If new equity shares, issued by the company shall be ranked pari-passu with the existing equity shares. The company declares and pays dividend in Indian rupees. The dividend proposed if any 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 holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts, if any in proportion to the number of equity shares held by the share holders.

NOTE 12.3. Shares held by holding company/ultimate holding company and/or their subsidiaries and associates

Particulars	As at 31 March,2026		As at 31 March,2025	
	No of Shares held	% Holding	No of Shares held	% Holding
Omaxe Limited (w.e.f 30.09.2024)	**10,000**	100.00	10,000	100.00

NOTE 12.4. Detail of shareholders holding more than 5% shares in equity capital of the company

Particulars	As at 31 March,2026		As at 31 March,2025	
	No of Shares held	% Holding	No of Shares held	% Holding
Omaxe Limited (w.e.f 30.09.2024)	**10,000**	**100.00**	10,000	100.00

The aforesaid disclosure is based upon percentages computed as at the balance sheet date. As per records of the company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

NOTE 12.5. The company has not reserved any shares for issue under options and contracts / commitments for the sale of shares / disinvestment.

NOTE 12.6. The company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash and has neither allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.

NOTE 12.7. Disclosure of shareholding of promoters as at 31 March,2026

Shares held by promoters					
Name of Promoter	As at 31 March,2026		As at 31 March,2025		% change during the year
	Number of shares held	% of Holding	Number of shares held	% of Holding	
Omaxe Limited (w.e.f 30.09.2024)	**10,000**	**100.00**	10,000	100.00	-
Total	**10,000**	**100.00**	10,000	100.00	-

Disclosure of shareholding of promoters as at 31 March,2025

Shares held by promoters					
Name of Promoter	As at 31 March,2025		As at 31 March, 2024		% change during the year
	Number of shares held	% of Holding	Number of shares held	% of Holding	
Omaxe Limited (w.e.f 30.09.2024)	10,000	100.00	-	-	100.00
Mohit Goel (up to 29.09.2024)	-	-	6,000	60.00	-60.00
Jatin Goel (Up to 29.09.2024)	-	-	4,000	40.00	-40.00
Total	10,000	100.00	10,000	100.00	-

NOTE 13. OTHER EQUITY

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Reserve and Surplus		
Retained Earnings Surplus/(Deficit)	(15,48,935.74)	(6,75,590.09)
Other Comprehensive Income		
Remeasurement of defined benefit obligation	644.80	185.78
Total	**(15,48,290.94)**	**(6,75,404.31)**

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 13.1. Movement of other equity is as follows: (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
(a) Retained Earnings/(Deficit)		
Balance at the beginning of the year	(6,75,590.09)	(3,74,261.80)
Add: Profit/(Loss) for the year	(8,73,345.65)	(3,01,328.29)
Balance at the end of the year	**(15,48,935.74)**	**(6,75,590.09)**
(b) Remeasurement of defined benefit obligation		
As per last balance sheet	185.78	-
Add Current Year Transfer	459.02	185.78
	644.80	**185.78**
	(15,48,290.94)	**(6,75,404.31)**

NOTE 13.2. Nature and Purpose of Reserve forming part of Other Equity
(a) Retained Earnings/(deficit)

Retained Earnings/(Deficit): Represents accumulated Earnings/(Deficit) of the Company as on balance sheet date and is Shareholder's Fund/(Deficit).

(b) Remeasurement of Defined Benefit Obligation
Represent actuarial gain or loss due to remeasurements of the net defined benefit plans.

NOTE 14. NON CURRENT OTHER FINANCIAL LIABILITIES (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Security deposit received	-	2,75,000.00
	-	**2,75,000.00**

NOTE 15. PROVISIONS-NON CURRENT (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Leave Encashment	3,161.14	2,053.23
Gratuity	5,550.16	3,852.23
	8,711.30	**5,905.46**

NOTE 16. BORROWING -CURRENT (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Unsecured		
Inter corporate loans from subsidiary companies (repayable on demand)	75,31,973.97	-
	75,31,973.97	-

Note 17. TRADE PAYABLES-CURRENT (Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Total outstanding dues of micro enterprises and small enterprises :		
Other Trade Payables due to micro enterprises and small enterprises	127.34	169.35
Total (A)	**127.34**	**169.35**
Total outstanding dues of creditor other than micro enterprises and small enterprises		
Other Trade Payables		
- Others	126.27	192.20
Total(B)	**126.27**	**192.20**
Total(A+B)	**253.61**	**361.55**

Note-17.1. Ageing of Trade Payables Outstanding as at 31 March, 2026 is as follows: (Rupees in Hundreds)

Particulars	Outstanding for following periods from due date of payments					
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	29.99	-	-	97.35	127.34
Others	-	37.77	-	-	88.50	126.27
Total	-	**67.76**	-	-	**185.85**	**253.61**

Note-17.2. Ageing of Trade Payables Outstanding as at 31 March, 2025 is as follows: (Rupees in Hundreds)

Particulars	Outstanding for following periods from due date of payments					
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	72.00	-	97.35	-	169.35
Others	-	93.70	10.00	88.50	-	192.20
Total	-	**165.70**	**10.00**	**185.85**	-	**361.55**

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

Note - 17.3

The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available.

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
The principal amount remaining unpaid to any supplier as at the end of each accounting year	**127.34**	169.35
The Interest due thereon remaining unpaid to supplier as at the end of each accounting year	**157.81**	44.32
Payment made to suppliers (other than interest) beyond appointed day during the year	-	-
The amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed date during the year) but without adding the interest specified under MSMED Act,2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year, and	**157.81**	44.32
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act, 2006.	**113.49**	44.32

NOTE 18. OTHER FINANCIAL LIABILITIES

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Interest on Trade Payables	157.81	44.32
Other Payable	450.00	100.00
Commitment charges payable	1,02,403.63	1,06,167.97
Employee related liabilities	9,394.70	9,007.41
	1,12,406.14	1,15,319.70

NOTE 19. OTHER CURRENT LIABILITIES

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Statutory dues payable	28,194.43	52,028.22
Advance/Security deposit received from customers and others :		
From Holding /Subsidiary Companies	1,37,234.57	85,000.00
From Others	1,25,01,615.93	1,72,93,017.49
	1,26,67,044.93	1,74,30,045.71

NOTE 20. PROVISIONS- CURRENT

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Leave Encashment	61.48	34.26
Gratuity	17.55	10.26
	79.03	44.52

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

Note 21. Revenue from Operation

(Rupees in Hundreds)

Particulars	Year Ended 31 March,2026	Year Ended 31 March,2025
Other Operating Income	-	2,00,000.00
	-	**2,00,000.00**

Note 21.1. Timing of revenue recognition

(Rupees in Hundreds)

Particulars	Year Ended 31 March,2026	Year Ended 31 March,2025
Revenue recognition at a point of time	-	-
Revenue recognition over a period of time	-	2,00,000.00
Total	-	**2,00,000.00**

Note 21.2

Disaggregation of revenue is as below:-

(Rupees in Hundreds)

Nature of Revenue	Year Ended 31 March,2026			Year Ended 31 March,2025		
	Operating Revenue	Other Operating Revenue	Total	Operating Revenue	Other Operating Revenue	Total
Others	-	-		-	2,00,000.00	2,00,000.00
Total	-	-	-	-	**2,00,000.00**	**2,00,000.00**

Note 21.3. Advance against unsatisfied(or partially satisfied) performance obligations

(Rupees in Hundreds)

Particulars	Year Ended 31 March,2026	Year Ended 31 March,2025
Advances at beginning of the year	1,73,78,017.49	57,04,009.65
Add: Advances received during the year (net)	(47,39,166.99)	1,18,74,007.84
Less: Revenue recognised during the year	-	2,00,000.00
Advances at the end of the year	**1,26,38,850.50**	**1,73,78,017.49**

NOTE 22. OTHER INCOME

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Interest Income		
On Bank Deposits	8,568.04	18,609.51
On Others	10,29,313.84	2,64,528.69
Profit /(Loss) on sale of investment	-	48,925.48
Liabilities no longer required written back (net)	0.04	0.30
Miscellaneous Income	1.11	0.39
Gain on financial assets/liabilities carried at amortised cost	60.38	52.05
Total	**10,37,943.41**	**3,32,116.42**

NOTE 23. COST OF MATERIAL CONSUMED , CONSTRUCTION & OTHER RELATED PROJECT COST

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Inventory at the beginning of the year	-	-
	-	-
Add: Cost incurred during the year		
Finance Cost	18,29,175.21	-
Rates and taxes	-	117.90
Power & Fuel and Other Electricity Charges	619.40	450.65
	18,29,794.61	**568.55**
Less :Inventory at the end of the year	-	-
Total	**18,29,794.61**	**568.55**

NOTE 24. EMPLOYEE BENEFITS EXPENSE

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Salaries,Wages,Allowances and Bonus	1,04,840.80	1,39,256.79
Staff Welfare	22.68	-
Total	**1,04,863.48**	**1,39,256.79**

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 25. FINANCE COSTS

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Interest On		
- Term Loans	91,082.19	-
- Others	18,48,834.30	9,39,310.26
Bank Charges	52.64	177.85
	19,39,969.13	**9,39,488.11**
Less: Allocated to Projects	18,29,175.21	-
Total	**1,10,793.92**	**9,39,488.11**

NOTE 26. OTHER EXPENSES

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Administrative expenses		
Short Term Lease	3,709.74	3,512.10
Rates and taxes	36.00	60.00
Insurance	8,522.27	3,631.90
Repair And Maintenance-Others	674.63	528.31
Statutory Audit Fee	500.00	100.00
Travelling and Conveyance	5,382.09	3,850.00
Legal & Professional expenses	925.98	260.00
Printing and Stationery	-	4.13
Bad Debts and Advances Written off	309.33	
Miscellanous Expenses	-	340.47
Total	**20,060.04**	**12,286.91**

NOTE 27. TAX EXPENSE

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Tax expenses comprises of :		
Current Tax	-	-
Earlier year tax adjustments	-	-
Deferred tax	(1,54,222.99)	(2,58,155.65)
Total	**(1,54,222.99)**	**(2,58,155.65)**

The major component of income tax expenses and the reconciliation of expected tax expenses based on the domestic effective tax rate of company at 25.168% and reported tax expense in statement of profit and loss are as follows :

(Rupees in Hundreds)

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Accounting profit/(loss) before tax	**(10,27,568.64)**	(5,59,483.94)
Applicable tax rate	**25.168%**	25.168%
Computed tax expenses	-	-
Current Tax Provisions(A)	-	-
Earlier year tax adjustments(B)	-	-
Decrease in deferred tax liabilities on account of provisions and others	(1,54,222.99)	(2,58,155.65)
Deferred tax provision(C)	**(1,54,222.99)**	**(2,58,155.65)**
Tax expense recognised in statement of profit and loss (A+B+C)	**(1,54,222.99)**	**(2,58,155.65)**
Effective tax rates	-	-

NOTE 28. EARNINGS PER SHARE

Particulars	Year ended 31 March,2026	Year ended 31 March,2025
Accounting Profit/Loss after tax (Rupees in hundreds)	**(8,73,345.65)**	(3,01,328.29)
Numerator used for calculating basic and diluted earnings per share(Rupees in Hundreds)	**(8,73,345.65)**	(3,01,328.29)
Equity shares outstanding as at the year end(Nos)	**10,000.00**	10,000
Weighted average number of shares used as denominator for calculating basic & diluted earnings per share	**10,000.00**	10,000
Nominal value per share (in Rupees)	**10.00**	10.00
Basic earnings per share (in Rupees)	**(8,733.46)**	(3,013.28)
Diluted earnings per share (in Rupees)	**(8,733.46)**	(3,013.28)

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 29. EMPLOYEE BENEFIT OBLIGATIONS

1) Post-Employment Obligations - Gratuity

The Company provides gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees' last drawn basic salary per month computed proportionately for 15 days salary multiplied by the number of years of service. For the funded plan the Company makes contributions to recognised funds in India. The Company does not fully fund the liability and maintains a target level of funding to be maintained over a period of time based on estimations of expected gratuity payments.

The amounts recognised in the Statement of Financial Position and the movements in the net defined benefit obligation over the year are as follows:

(Rupees in Hundreds)

a. Reconciliation of present value of defined benefit obligation and the fair value of plan assets	As at 31 March,2026	As at 31 March,2025
Present value obligation as at the end of the year	5,567.71	3,862.49
Fair value of plan assets as at the end of the year	-	-
Net liability/(asset) recognized in balance sheet	**5,567.71**	**3,862.49**

(Rupees in Hundreds)

b. Bifurcation of PBO at the end of year in current and non-current	As at 31 March,2026	As at 31 March,2025
Current liability	17.55	10.26
Non-current liability	5,550.16	3,852.23
Total	**5,567.71**	**3,862.49**

(Rupees in Hundreds)

c. Expected contribution for the next annual reporting period	As at 31 March,2026	As at 31 March,2025
Service Cost	2,225.04	2,480.12
Net Interest Cost	428.71	267.67
Expected Expenses for the next annual reporting period	**2,653.75**	**2,747.79**

(Rupees in Hundreds)

d. Changes in defined benefit obligation	Year Ended 31 March,2026	Year Ended 31 March,2025
Present value obligation as at the beginning of the year	3,862.49	1,798.08
Interest cost	267.67	129.82
Service cost	1,950.05	2,148.92
Actuarial loss/(gain) on obligations	(512.50)	(214.33)
Present value obligation as at the end of the year	**5,567.71**	**3,862.49**

(Rupees in Hundreds)

e. Amount recognized in the statement of profit and loss	Year Ended 31 March,2026	Year Ended 31 March,2025
Total service cost	1,950.05	2,148.92
Net Interest cost	267.67	129.82
Amount recognised in the statement of profit and loss	**2,217.72**	**2,278.74**

(Rupees in Hundreds)

f. Other Comprehensive Income	Year Ended 31 March,2026	Year Ended 31 March,2025
Net cumulative unrecognized actuarial gain/(loss) opening	214.33	-
Actuarial gain/(loss) for the year on PBO	512.50	214.33
Actuarial gain/(loss) for the year on Asset	-	-
Unrecognised actuarial gain/(loss) at the end of the year	**726.83**	**214.33**

g. Economic Assumptions	As at 31 March,2026	As at 31 March,2025
Discount rate	7.70%	6.93%
Future salary increase	6.00%	6.00%

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

h. Demographic Assumptions	As at 31 March,2026	As at 31 March,2025
Retirement Age (Years)	58	58
Mortality rates inclusive of provision for disability	100% of IALM (2012-14)	100% of IALM (2012-14)
Ages	Withdrawal Rate (%)	Withdrawal Rate (%)
Up to 30 Years	3.00	3.00
From 31 to 44 Years	2.00	2.00
Above 44 Years	1.00	1.00

(Rupees in Hundreds)

i. Sensitivity analysis for gratuity liability	As at 31 March,2026	As at 31 March,2025
Impact of the change in discount rate		
Present value of obligation at the end of the year	5,567.71	3,862.49
a) Impact due to increase of 0.50 %	(320.49)	(247.80)
b) Impact due to decrease of 0.50 %	346.06	269.75

(Rupees in Hundreds)

j. Impact of the change in salary increase	As at 31 March,2026	As at 31 March,2025
Present value of obligation at the end of the year	5,567.71	3,862.49
a) Impact due to increase of 0.50%	350.11	270.88
b) Impact due to decrease of 0.50 %	(326.91)	(251.03)

(Rupees in Hundreds)

k. Maturity Profile of Defined Benefit Obligation	As at 31 March,2026	As at 31 March,2025
Year		
0 to 1 year	17.55	10.26
1 to 2 year	9.66	-
2 to 3 year	97.10	6.93
3 to 4 year	97.45	63.36
4 to 5 year	97.91	66.86
5 to 6 year	98.53	67.12
6 Year onward	5,149.51	3,647.96

l. The major categories of plan assets are as follows: (As Percentage of total Plan Assets)	As at 31 March,2026	As at 31 March,2025
Funds Managed by Insurer	-	-

2) Leave Encashment

Provision for leave encashment in respect of unavailed leaves standing to the credit of employees is made on actuarial basis. The Company does not maintain any fund to pay for leave encashment. The total leave encashment liability of Rs 3,161.14 hundreds (Previous year Rs 2,053.23 hundreds) is classified as non-current and Rs 61.48 hundreds (Previous year Rs 34.26 hundred) as current and does not require disclosure as mentioned in Para 158 of IND AS 19.

3) Defined Contribution Plans

The Company also has defined contribution plan i.e. contributions to provident fund in India for employees. The Company makes contribution to statutory fund in accordance with Employees Provident Fund and Misc. Provision Act, 1952. This is post employment benefit and is in the nature of defined contribution plan. The contributions are made to registered provident fund administered by the government. The provident fund contribution charged to statement of profit & loss for the year ended 31 March, 2026 amount to Rs. Nil (previous year Rs. Nil).

Note 30. Short Term Lease Payment debited to Statement of Profit and Loss Account Rs. 3,709.74 Hundred (Previous year Rs. 3,512.10 Hundred) pertaining to short term lease arrangement for a period of less than one year.

B S D & Co. FRN:000312S New Delhi Chartered Accountants

NOTE 31. RATIO ANALYSIS

Ratio	Numerator	Denominator	Ratio		Change (in %)	Explanation
			F.Y. 2025-26	F.Y. 2024-25		
Current Ratio (in times)	Total Current Assets	Total Current Liabilities	0.90	0.96	-6.25%	N/A
Debt Equity Ratio (in times)#	Debt consists of borrowings	Total Equity	N/A	N/A	N/A	N/A
Debt Service Coverage Ratio (in times)	Earning for Debt Service=Net Profit after taxes+Non-cash operating expenses+Interest+other non-cash adjustments	Debt service=Interest and lease payment+Principal repayments	(0.49)	N/A	N/A	N/A
Return On Equity Ratio (in %)#	Profit/(Loss) for the year less Preference dividend	Average total equity	N/A	N/A	N/A	N/A
Inventory Turnover Ratio (in times)	Cost of Sales	Average Inventory	N/A	N/A	N/A	N/A
Trade Receivable turnover ratio (in times)*	Revenue from operations	Average trade receivable	N/A	3.13	100.00%	N/A
Trade payables turnover ratio (in times)	Cost of land, Building Material and construction cost	Average trade payables	N/A	N/A	N/A	N/A
Net Capital turnover ratio (in times)*	Revenue from operations	Working capital	N/A	N/A	N/A	N/A
Net Profit ratio (in %)*	Profit/(loss) for the year	Revenue from operations	N/A	-151.00%	N/A	N/A
Return on Capital Employed (in %)	Profit/(losss) before tax and finance cost	Capital employed =Net worth+lease liabilities+deferred tax libilities+borrowings	15.25%	N/A	N/A	N/A
Return on Investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	N/A	N/A	N/A	N/A

Due to Negative Net Worth
* As there is no Revenue from Operations durting the year hence related ratios have not been calculated and disclosed.

Note 32. CONTINGENT LIABILITIES & COMMITMENTS

(Rupees in Hundreds)

Particulars	As at 31 March,2026	As at 31 March,2025
Contingent Liabilities and Commitments	NIL	NIL

NOTE 33. SEGMENT REPORTING

In line with the provisions of Ind AS 108 - Operating Segments and on the basis of review of operations being done by the management of the company, the operations of the company falls under real estate business, which is considered to be the only reportable segment by management.

NOTE 34. Some of the balances of Trade Receivable,Advances , loans,Security deposit given to others and advances taken from others are subject to reconciliation and confirmation from respective parties. The balance of said security deposit gibven and advances taken are taken as shown by the books of accounts. The ultimate outcome of such reconciliation and confirmation cannot presently be determined, therefore, no provision has been made that may result out of such reconciliation and confirmation in the financial statement.

Advances given to others includes advances given against goods/services and others which takes substantial period of time to conclude. In the opinion of management ,these advances are in accordance with normal trade practices in Real Estate Business and are not loans or advances in the nature of loans, hence classified accordingly.

B S D & Co. FRN:000312S New Delhi Chartered Accountants

NOTE 35. FAIR VALUE MEASURMENTS

(i) Financial Assets and Liabilities by category

(Rupees in Hundreds)

Particulars	Note	As at 31 March,2026	As at 31 March,2025
Financial Assets			
At Amortised cost			
Non Current			
Other Financial Assets	2	17,340.17	88,653.86
Current			
Trade Receivable	6	1,00,000.00	1,28,000.00
Cash and Cash Equivalents	7	1,91,080.69	1,85,341.31
Other Bank Balances	8	-	38,880.92
Loans	9	1,64,35,121.89	1,63,56,509.47
Other Financial Assets	10	13,10,437.74	71.55
Total Financial Assets		**1,80,53,980.49**	**1,67,97,457.11**
Financial Liabilities			
At Amortised cost			
Non Current			
Other Financial Liabilities	14	-	2,75,000.00
Current			
Borrowing	16	75,31,973.97	-
Trade Payables	17	253.61	361.55
Other Financial Liabilities	18	1,12,406.14	1,15,319.70
Total Financial Liabilities		**76,44,633.72**	**3,90,681.25**

Investment in subsidiaries are measured at cost as per Ind AS 27, 'Separate financial statements'.

(ii) Fair value of financial assets and liabilities measured at amortised cost

(Rupees in Hundreds)

	As at 31 March,2026		As at 31 March,2025	
Particulars	**Carrying Amount**	**Fair Value**	**Carrying Amount**	**Fair Value**
Financial Assets				
Non Current				
Other Financial Assets	17,340.17	17,340.17	88,653.86	88,653.86
Current Assets				
Trade Receivable	1,00,000.00	1,00,000.00	1,28,000.00	1,28,000.00
Cash and Cash Equivalents	1,91,080.69	1,91,080.69	1,85,341.31	1,85,341.31
Other Bank Balances	-	-	38,880.92	38,880.92
Loans	1,64,35,121.89	1,64,35,121.89	1,63,56,509.47	1,63,56,509.47
Other Financial Assets	13,10,437.74	13,10,437.74	71.55	71.55
Total Financial Assets	**1,80,53,980.49**	**1,80,53,980.49**	**1,67,97,457.11**	**1,67,97,457.11**
Financial Liabilities				
Non Current Liabilities				
Other Financial Liabilities	-	-	2,75,000.00	2,75,000.00
Current Liabilities				
Borrowing	75,31,973.97	75,31,973.97	-	-
Trade Payables	253.61	253.61	361.55	361.55
Other Financial Liabilities	1,12,406.14	1,12,406.14	1,15,319.70	1,15,319.70
Total Financial Liabilities	**76,44,633.72**	**76,44,633.72**	**3,90,681.25**	**3,90,681.25**

For short term financial assets and liabilities carried at amortized cost. The carrying value is reasonable approximation of fair value.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 36. RISK MANAGEMENT

The Company's activities expose it to market risk, liquidity risk and credit risk. The management has the overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

Credit risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Company. The Company's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and financial assets measured at amortised cost. The Company continuously monitors defaults of customers and other counterparties and incorporates this information into its credit risk controls.

Credit risk management

Credit risk rating

The Company assesses and manages credit risk of financial assets based on following categories arrived on the basis of assumptions, inputs and factors specific to the class of financial assets.

A: Low credit risk on financial reporting date
B: Moderate credit risk
C: High credit risk

The company provides for expected credit loss based on the following:

Credit risk	Basis of categorisation	Provision for expected credit loss
Low credit risk	Cash and cash equivalents, other bank balances, and Investments	12 month expected credit loss
Moderate credit risk	Trade receivables and other financial assets	Life time expected credit loss or 12 month expected credit loss

Based on business environment in which the Company operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions.

Assets are written off when there is no reasonable expectation of recovery, such as a debtor declaring bankruptcy or a litigation decided against the Company. The Company continues to engage with parties whose balances are written off and attempts to enforce repayment. Recoveries made are recognised in the statement of profit and loss.

(Rupees in Hundreds)

Credit rating	Particulars	As at 31 March,2026	As at 31 March,2025
A: Low credit risk	Cash and cash equivalents, Other bank balances and Investment	**1,95,310.69**	2,28,452.23
B: Moderate credit risk	Trade receivables, loans and other financial assets	**1,78,62,899.80**	1,65,69,004.88

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

Maturities of financial liabilities

The tables below analyse the financial liabilities into relevant maturity pattern based on their contractual maturities.

(Rupees in Hundreds)

Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total	Carrying Amount
As at 31 March,2026						
Current borrowings	75,31,973.97	-	-	-	75,31,973.97	75,31,973.97
Trade Payables	253.61	-	-	-	253.61	253.61
Other Financial Liabilities	1,12,406.14	-	-	-	1,12,406.14	1,12,406.14
Total	**76,44,633.72**	-	-	-	**76,44,633.72**	**76,44,633.72**
As at 31 March,2025						
Trade Payables	361.55	-	-	-	361.55	361.55
Other Financial Liabilities	1,15,319.70	-	-	-	1,15,319.70	1,15,319.70
Total	**1,15,681.25**	-	-	-	**1,15,681.25**	**1,15,681.25**

Market risk

Market risk, also known as systemic risk, is the risk of financial losses due to changes in market conditions affecting the overall performance of investments. These changes can include fluctuations in interest rates, stock prices, commodity prices, and foreign exchange rates. As per the assessment of here is no market risk associated with the Company.

Interest Rate risk

The Company's policy is to minimise interest rate cash flow risk exposures on long-term financing. At 31 March the Company is exposed to changes in market interest rates through bank borrowings at variable interest rates. Other borrowings are at fixed interest rates.

B S D & Co. FRN:000312S New Delhi Chartered Accountants

Company's exposure to interest rate risk on borrowings is as follows :

(Rupees in Hundreds)

Particulars	As at 31 March, 2026	As at 31 March, 2025
Variable rate	-	-
Fixed rate	75,31,973.97	-
Total	**75,31,973.97**	**-**

The following table illustrates the sensitivity of profit and equity to a possible change in interest rates of +/- 1% (31 March 2026: +/- 1%; 31 March 2025: +/-1%;). These changes are considered to be reasonably possible based on observation of current market conditions. The calculations are based on a change in the average market interest rate for each period, and the financial instruments held at each reporting date that are sensitive to changes in interest rates. All other variables are held constant.

(Rupees in Hundreds)

Particulars	Profit for the year +1%	Profit for the year -1%
31 March, 2026	-	-
31 March, 2025	-	-

NOTE 37. CAPITAL MANAGEMENT POLICIES

(a) Capital Management

The Company's capital management objectives are to ensure the Company's ability to continue as a going concern as well as to provide an adequate return to shareholders by pricing products and services commensurately with the level of risk.

The Company monitors capital on the basis of the carrying amount of equity plus its subordinated loan, less cash and cash equivalents as presented on the face of the statement of financial position and cash flow hedges recognised in other comprehensive income.

The Company manages its capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders or issue new shares. The amounts managed as capital by the Company are summarised as follows:

(Rupees in Hundreds)

Particulars	As at 31 March, 2026	As at 31 March, 2025
Long Term borrowings	-	-
Short Term borrowings	75,31,973.97	-
Less: Cash and cash equivalents	(1,91,080.69)	-
Net debt	**73,40,893.28**	**-**
Total equity	(15,47,290.94)	-
Net debt to equity ratio *	-	-

* The total Equity of the Company is negative, hence net Debt-Equity ratio is not calculated. The Company has support of cashflow from holding company for its capital management. The Company do have inventory of Completed Real Estate Projects and also Project in progress, cash flow of which will be available for effective Capital Management.

NOTE 38. The company is having accumulated losses to the tune of Rs 15,48,290.94 hundreds (previous year Rs 6,75,404.31 hundred) resulting full erosion of net worth of the company. The Holding Company is supporting the cash flows of the company and there is no plan to liquidate the company. The management is looking for good opportunity to the company.Keeping in mind the intention and commitment of management , the accoints of the company have been prepared on going concern basis.

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

NOTE 39. Related Parties disclosures

A. Related Parties are classified as :

a) Holding Company
1.Omaxe Limited (w.e.f 30.09.2024)

b) Wholly Owned Subsidiary Companies
1. Khushiyon Ka Ghar Private Limited (Up to 29.09.2024)
2. Radhika Buildwell Private Limited (Upto 29.09.2024)

c) Subsidiary Companies
1. K Sons Buildwell LLP

d) Associates Company
1. Omaxe Be Together Projects Developers Private Limited
2. Omaxe Be Together Ghaziabad Busport Private Limited
3. Omaxe Be Together Lucknow Busport Private Limited
4. Omaxe Be Together Kaushambi Busport Private Limited
5. Omaxe Be Together Prayagraj Busport Private Limited
6. Omaxe Be Together Amausi Busport Private Limited
7. Omaxe Be Together Ayodhya Dham Busport Private Limited
8. Be Together Music Private Limited (08.03.2024)
9. Omaxe Capital Devlopment Private Limited(Up to 27.03.2025)

e) Fellow Subsidiary Company
1. Omaxe Capital Devlopment Private Limited(w.e.f 28.03.2025)
2. Khushiyon Ka Ghar Private Limited (w.e.f 30.09.2024)
3. Radhika Buildwell Private Limited (w.e.f 30.09.2024)
4. Omaxe Garv Buildtech Private Limited
5. Worldstreet Sports Center Limited

f) Subsidiary of Fellow Subsidiary Company
1. Satkar Colonizers Private Limited
2. Utkrisht Real Estate And Associates Private Limited

g) Key Managerial Personnel/Directors
1. Mohit Goel (Up to 29.09.2024)
2. Jatin Goel (Up to 05.02.2025)
3. Sunil Kumar (w.e.f 06.02.2025)
4. Gaurav Mahajan (w.e.f 06.02.2025)
5. Abhinav Singh (w.e.f 30.09.2024)
6. Devendra Rathi (w.e.f. 30.09.2024 and resigned w.e.f 06.02.2025)

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

(B) DISCLOSURE IN RESPECT OF RELATED PARTY TRANSACTIONS DURING THE YEAR :

(Rupees in hundreds)

S.No.	Particular	Relationship	F.Y. 2025-26	F.Y. 2024-25
1	**Rent Paid**			
	Omaxe Limited	Holding Company	660.00	605.00
	Total		**660.00**	**605.00**
2	**Interest received**			
	Omaxe Limited	Holding Company	6,13,024.86	1,67,401.65
	K Sons Buildwell LLP	Subsidiary Company	4,13,634.84	96,932.88
	Total		**10,26,659.70**	**2,64,334.53**
3	**Interest Cost**			
	Worldstreet Sports Center Limited	Fellow Subsidiary Company	91,082.19	-
	Total		**91,082.19**	**-**
4	**Investment made**			
	Be Together Music Private Limited	Associate Company	-	500.00
	Omaxe Be Together Amausi Busport Private Limited	Associate Company	-	340.00
	Omaxe Be Together Ayodhya Dham Busport Private Limited	Associate Company	-	340.00
	Total		**-**	**1,180.00**
5	**Investment Redeemed**			
	Khushiyon Ka Ghar Private Limited	Fellow Subsidiary Company	-	1,000.00
	Radhika Buildwell Private Limited	Fellow Subsidiary Company	-	1,000.00
	Omaxe Capital Development Private Limited	Fellow Subsidiary Company	-	242.88
	Total		**-**	**2,242.88**
6	**Loans Given**			
	Omaxe Limited	Holding Company	1,06,62,323.84	50,55,000.00
	Omaxe Be Together Ghaziabad Busport Private Limited	Associate Company	6,48,486.75	12,03,400.00
	Omaxe Be Together Lucknow Busport Private Limited	Associate Company	6,70,000.00	23,40,000.00
	Omaxe Be Together Prayagraj Busport Private Limited	Associate Company	22,30,000.00	2,43,600.00
	Omaxe Be Together Kaushambi Busport Private Limited	Associate Company	25,000.00	28,400.00
	K Sons Buildwell LLP	Subsidiary Company	18,15,000.00	24,70,000.00
	Omaxe Be Together Amausi Busport Private Limited	Associate Company	8,25,000.00	1,09,000.00
	Omaxe Be Together Ayodhya Dham Busport Private Limited	Associate Company	9,50,000.00	5,97,200.00
	Total		**1,78,25,810.59**	**1,20,46,600.00**
7	**Loans Received back**			
	Omaxe Limited	Holding Company	1,23,11,282.77	1,79,338.52
	Omaxe Be Together Ghaziabad Busport Private Limited	Associate Company	7,84,486.75	3,00,000.00
	Omaxe Be Together Lucknow Busport Private Limited	Associate Company	50,16,800.00	-
	Worldstreet Sports Center Limited	Fellow Subsidiary Company	74,50,000.00	-
	Total		**2,55,62,569.52**	**4,79,338.52**
8	**Security deposits given**			
	Khushiyon Ka Ghar Private Limited	Fellow Subsidiary Company	-	3,000.00
	Total		**-**	**3,000.00**
9	**Advance/Security deposit given**			
	Omaxe Limited	Holding Company	39,77,828.96	2,66,905.98
	Omaxe Be Together Ghaziabad Busport Private Limited	Associate Company	2,52,833.20	17,409.63
	Omaxe Be Together Kaushambi Busport Private Limited	Associate Company	2,049.75	2,977.30
	Omaxe Be Together Lucknow Busport Private Limited	Associate Company	18,61,627.07	24,674.34
	Omaxe Be Together Prayagraj Busport Private Limited	Associate Company	52,751.05	10,236.94
	Omaxe Be Together Amausi Busport Private Limited	Associate Company	329.50	235.00
	Radhika Buildwell Private Limited	Fellow Subsidiary Company	320.00	2,863.15
	Khushiyon Ka Ghar Private Limited	Fellow Subsidiary Company	-	1,810.03
	K Sons Buildwell LLP	Subsidiary Company	1,56,684.85	2,27,839.76
	Omaxe Be Together Projects Developers Private Limited	Associate Company	2,990.68	8,013.55
	Omaxe Be Together Ayodhya Dham Busport Private Limited	Associate Company	6,982.40	11,856.21
	Omaxe Garv Buildtech Private Limited	Fellow Subsidiary Company	49,500.00	-
	Satkar Colonizers Private Limited	Subsidiary of Fellow Subsidiary Company	49,500.00	-
	Utkrisht Real Estate And Associates Private Limited	Subsidiary of Fellow Subsidiary Company	49,500.00	-
	Total		**64,62,897.46**	**5,74,821.89**

BSD & Co. FRN:000312S New Delhi Chartered Accountants

10	**Advance/Security deposit Received back**			
	Omaxe Limited	Holding Company	39,76,828.96	5,10,905.98
	Omaxe Be Together Ghaziabad Busport Private Limited	Associate Company	2,52,833.20	18,029.82
	Omaxe Be Together Kaushambi Busport Private Limited	Associate Company	2,049.75	2,977.30
	Omaxe Be Together Lucknow Busport Private Limited	Associate Company	19,14,861.64	24,874.36
	Omaxe Be Together Prayagraj Busport Private Limited	Associate Company	52,751.05	10,236.94
	Omaxe Be Together Amausi Busport Private Limited	Associate Company	329.50	235.00
	Radhika Buildwell Private Limited	Fellow Subsidiary Company	320.00	2,863.15
	Khushiyon Ka Ghar Private Limited	Fellow Subsidiary Company	25,000.00	1,810.03
	K Sons Buildwell LLP	Subsidiary Company	1,56,684.85	2,28,157.50
	Omaxe Be Together Projects Developers Private Limited	Associate Company	2,990.68	8,036.50
	Omaxe Be Together Ayodhya Dham Busport Private Limited	Associate Company	6,982.40	11,856.21
	Total		**63,91,632.03**	**8,19,982.79**
11	**Repayment of Loan from key managerial personnel/ directors**			
	Mohit Goel	Key Managerial Personnel/Directors	-	1,500.00
	Total		**-**	**1,500.00**
12	**Security deposits received**			
	Omaxe Limited	Holding Company	-	1,000.00
	Omaxe Be Together Projects Developers Private Limited	Associate Company	-	-
	Total		**-**	**1,000.00**

(D) CLOSING BALANCES

(Rupees in hundreds)

S.No.	Particular	Relationship	As at 31 March,2026	As at 31 March,2025
1	**Loans recoverable**			
	Omaxe Limited	Holding Company	32,26,702.55	48,75,661.48
	Omaxe Be Together Ghaziabad Busport Private Limited	Associate Company	10,17,400.00	11,53,400.00
	Omaxe Be Together Lucknow Busport Private Limited	Associate Company	-	43,46,800.00
	Omaxe Be Together Prayagraj Busport Private Limited	Associate Company	34,72,000.00	12,42,000.00
	Omaxe Be Together Kaushambi Busport Private Limited	Associate Company	13,08,000.00	12,83,000.00
	K Sons Buildwell LLP	Subsidiary Company	49,29,819.34	27,49,447.99
	Omaxe Be Together Amausi Busport Private Limited	Associate Company	9,34,000.00	1,09,000.00
	Omaxe Be Together Ayodhya Dham Busport Private Limited	Associate Company	15,47,200.00	5,97,200.00
	Total		**1,64,35,121.89**	**1,63,56,509.47**
2	**Security deposit recoverable**			
	Omaxe Garv Buildtech Private Limited	Fellow Subsidiary Company	49,500.00	-
	Satkar Colonizers Private Limited	Other Subsidiary	49,500.00	-
	Utkrisht Real Estate And Associates Private Limited	Other Subsidiary	49,500.00	-
	Khushiyon Ka Ghar Private Limited	Fellow Subsidiary Company	25,000.00	50,000.00
	Total		**1,73,500.00**	**50,000.00**
3	**Loans received outstanding**			
	Worldstreet Sports Center Limited	Fellow Subsidiary Company	75,31,973.97	-
	Total		**75,31,973.97**	-
4	**Security deposits outstanding**			
	Omaxe Limited	Holding Company	-	1,000.00
	Omaxe Be Together Projects Developers Private Limited	Associate Company	84,000.00	84,000.00
	Omaxe Be Together Lucknow Busport Private Limited	Associate Company	53,234.57	-
	Total		**1,37,234.57**	85,000.00

B S D & Co.
FRN:000312S
New Delhi
Chartered Accountants

Note 40. No funds have been advanced/loaned/invested (from borrowed fund or from share premium or from any other sources/kind of fund) by the company to any other person(s) or entity(ies), including foreign entities(intermediaries), with the understanding (whether recorded in writing or otherwise) that the intermediary shall (i) directly or indirectly lend or invest in other peron or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.

No funds have been received by the company from any person(s) or entity(ies), including foreign entities (funding Parties), with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

NOTE 41. The Company has used an accounting software for maintaining its books of account for the year ended 31st March 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further audit trail feature has been preserved by the company as per the statutory

NOTE 42. Addtional regulatory information required by Schedule-III of Companies Act 2013

i) Relationship with struck off companies: The Company do not have any relationship with companies struck off under section 248 of Companies Act 2013 or Section 560 of Companies Act 1956.

ii) Details of Benami Property: No proceedings have been initiated or are pending against the Company for holding any Benami property uder Benami Transaction (Prohibition) Act 1988 and the Rules made thereunder.

iii) Compliance with numbers of layer of Companies: The Company has complied with the number of layers prescribed under Companies Act 2013.

iv) Compliance with approved Scheme of Arrangement: The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

v) Undisclosed Income: There is no income surrendered or disclosed as income during current or previous year in the tax assessment under the Income Tax Act 1961 that has not been recorded in books of accounts.

vi) Details of Crypto Currency or Virtual Currency: The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

NOTE 43. '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. For the year ended 31 March 2026, MCA has notified amendments to the existing standards applicable to the Company from F.Y 2025-26 and such amendments have no impact on the financial statement of the Company.

Note 44. On November 21, 2025, the Government of India notified new Labour Code 2025, based on the preliminary assessment by the management of the Company there is no material impact on the financial position of the Company. However detailed examination and assessment of the Act and related rules, notification, will be done once notified

NOTE 45. There are no events after the Balance Sheet date which require disclosure in the financial statements

NOTE 46. Previous year figures have been regrouped or reclassified to confirm current year classification.

The note nos. 1-46 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of
B S D & Co.
Chartered Accountants
(Firm Regn. No. 000312S)

B S D & Co. FRN:000312S New Delhi Chartered Accountants

Sujata Sharma
Partner
M.No. 087919

Place : New Delhi
Date :14 May,2026

For and on behalf of the Board of Directors

Gaurav Mahajan
Director
DIN: 10145680

Abhinav Singh
Director
DIN: 08494278