

Name of Assessee	EMPERIUM INFRASTRUCTURE PRIVATE LIMITED		
Address	UNIT 10B, 10TH FLOOR, IREO GRAND VIEW TOWER, SECTOR-58, GURGAON, GURGAON, HARYANA, 122011		
E-Mail	accounts@emperium.in		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward		Year Ended	31.3.2025
PAN	AAGCE5084K	Incorporation Date	14/06/2021
Residential Status	Resident		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Purchase, sale and letting of leased buildings(residential and non-residential)(07001), Trade Name:EMPERIUM INFRASTRUCTURE PVT LTD		
Filing Status	Original		
Last Year Return Filed u/s	Normal		
Bank Name	ICICI BANK LIMITED, , A/C NO:661905801443 ,Type: ,IFSC: ICIC0006619, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	9812591374 Mob:9812591374		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)		4,09,06,824
Profit as per Profit and Loss a/c		4,42,43,510
<u>Add:</u>		
Depreciation Debited in P&L A/c		3,38,720
Disallowable under section 37 (Transfer from other information)		48,105
Disallowable under section 35 (Transfer from other information)		31,560
Total		4,46,59,895
<u>Less:</u>		
Interest Income	26,61,249	
Depreciation as per Chart u/s 32	10,91,822	
		<u>37,53,071</u>
		<u>4,09,06,824</u>
 Income from Other Sources (Chapter IV F)		 26,61,307
Interest on F.D.R. (as per Annexure)		26,61,249
Interest From Other (as per Annexure)		58
		<u>26,61,307</u>
 Gross Total Income		 4,35,68,131
 Total Income		 4,35,68,131
Round off u/s 288 A		<u>4,35,68,130</u>
 Calculation for Mat		 4,42,43,510
Profit as per part II and III of Schedule VI		3,17,72,341
<u>Add:</u>		
Income Tax u/s 40(a)(ii)		1,26,77,832
Total		<u>4,44,50,173</u>

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

[Signature]

Director

Less:

Deferred Tax Assets	<u>2,06,863</u>	<u>2,06,863</u>
		<u>4,42,43,510</u>

Tax calculated @ 15.0% on Book Profit is Rs. 66,36,527

Tax Due @ 25% (Turnover for Fin. Year 2022-23 is less than 400 Crore)	1,06,92,033
Surcharge @7%	<u>7,62,442</u>
	1,16,54,475
Health & Education Cess (HEC) @ 4.00%	<u>4,66,179</u>
	1,21,20,654
T.D.S./T.C.S	<u>27,09,845</u>
	94,11,009
Interest u/s 234 A/B/C	<u>11,34,021</u>
	1,05,45,030
Round off u/s 288B	1,05,45,030
Deposit u/s 140A	<u>1,05,45,030</u>
Tax Payable	0

Interest Charged	(Rs.)	T.D.S./ T.C.S. From	(Rs.)
u/s 234B (7 Month)	6,58,770	Non-Salary(as per Annexure)	26,61,552
u/s 234C	4,75,251	T.C.S.(as per Annexure)	48,093
(42,348+1,27,047+2,11,746+94,110)			

Interest calculated upto October,2025, Due Date for filing of Return October 31, 2025

Comparison of Income if Company Opts for Section 115BAA (Tax @22%)

1.Total income as per Normal provisions	43568131
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions	<u>0</u>
Gross Total Income as per Normal provisions	<u>43568131</u>
(ii) Disallowed Deductions under section 115BAA / 115BAB	
No Deduction exists	
(iii) Disallowed Brought Forward Loss related to Above Deductions	
NA	<u>0</u>
3. Gross Total Income (1+2)	<u>43568131</u>
Deduction under Chapter VIA under heading C other than 80JAA	0
Total Income after Adjustments under section 115BAA/115BAB	<u>43568131</u>

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:13 Oct 2025

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1					10545030
	Total				<u>10545030</u>

Details of Depreciation

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Computer	40%	332639	694049	572209	1606147	0	0	1606147	526617	1079530
Furniture and fitting	10%	337831	359310	0	757241	0	0	757241	75724	681517
Plant and Machinery	15%	40953	572733	362350	976066	0	0	976066	119231	856825
Car	15%	0	0	493666	493666	0	0	493666	370250	456419
Total		771774	1626097	687824	6276913	0	0	8276113	1081822	7184091

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due (Round off in 100 Rs.)	Int Rate (In %)	Interest
1	First (Up to June)	9411009	15.00	1411661	0	1411660	3	42346
2	Second (Up to Sep)	9411009	45.00	4234954	0	4234900	3	127047
3	Third (Up to Dec)	9411009	75.00	7068267	0	7068200	3	211746
4	Fourth (Up to March)	9411009	100.00	9411009	0	9411000	1	94110
	Total							475251

Interest Calculation u/s 234B

Interest u/s 234C : 475251

S. No.	Month	Principal	Int. 234B	Int. 234A/B	Deposit	Int. Adjusted	Int. Remain	Principal Adj.
1	April-2025	9411009	94110	0	0	0	529361	0
2	May-2025	9411009	94110	0	0	0	683471	0
3	June-2025	9411009	94110	0	0	0	757561	0
4	July-2025	9411009	94110	0	0	0	851891	0
5	August-2025	9411009	94110	0	0	0	945801	0
6	September-2025	9411009	94110	0	0	0	1039911	0
7	October-2025	9411009	94110	0	0	0	1134021	0
	Total		668779	0				

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Pre-validated	Nominize for refund
1	ICICI BANK LIMITED		661905603443	ICIC0006619	(Primary)	Yes	Yes

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	06AAGCE5084K1ZD	363333605
	TOTAL	363333605

Details of Interest on F.D.R.

S.NO.	PARTICULARS	AMOUNT
1	ICICI BANK LIMITED	2661249
	TOTAL	2661249

Details of Interest From Other

S.NO.	PARTICULARS	AMOUNT
1	ICICI BANK LIMITED	58

EMPIRIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

TOTAL

58

Details of T.D.S. on Non-Salary(26 AS Import Date:13 Oct 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (3) claimed for this year
1	AJAY KUMAR	ASUFK4242L	2370000	23700	23700
2	AMIT MENTA	AARPM4150C	4370000	43700	43700
3	ANCHAL DANG	ACEPA2231H	3275000	32750	32750
4	ANIL KUMAR	BDOPK0224J	4410888	43384	43384
5	ANKUR KASHAM	ABFPM0846K	2075705	20787	20757
6	ANKUSH TYAGI	ANUPT7526N	1855625	15558	18558
7	ANURAG BARGOTI	AHHPG4428M	2959888	28887	29557
8	ASHUTOSH AGGARWAL	AMUPA44781D	1558625	15558	15558
9	AVINEET KAUR	AFDPK8790Q	4418000	44180	44180
10	BHAVINA BHARDWAJ	BBEPD0570C	2185000	21850	21850
11	BHUSHAN GUPTA	ASCPQ0490L	2185000	21850	21850
12	CHANDERVIR SINGH RANA	AGBPR4924P	4513612	44380	44380
13	DEEPAK GUPTA	ADUMP8781E	1558625	15558	18558
14	DHEERAJ KASHAM	AAPPV2772A	2075750	20758	20758
15	HARSH VARDMAN ARYA	AEVPA3429A	4418000	44180	44180
16	HARVEER RAINAT	COLPR3065H	3013000	30130	30130
17	ICICI BANK LIMITED	MUMB04618E	2661249	266125	266125
18	INDU BALA	AMPP00888P	3089000	47218	47218
19	JAGDISH CHANDER	AFCPC0758E	2620000	26200	26200
20	JATIN KUMAR	COMPK4122B	2300000	23000	23000
21	JAYANTI PARNIJA	AXEPP0482C	3112880	31125	31128
22	JYOTI ARORA	ACJPA4104E	2185000	21850	21850
23	KAILASH SACHDEVA	BCMPS8828D	1644848	16448	16448
24	KAMLESH GROVER	ACEPG0128B	3910000	39100	39100
25	KAPIL SURI	ABKPS0024R	7382900	73829	73829
26	KOMAL	HRSPK2917G	2185000	21850	21850
27	KRISHNA SENGAL	CMPS3855G	1817920	18178	18178
28	KUSUM LATA	ALPLL3289A	4000000	40000	40000
29	LOVISH BINGLA	CGKPS1588A	3408000	34080	34080
30	MAHENDER SINGH	ACEPS7782F	2272400	22724	22724
31	MANU BHASKAR	ABXPH3200F	4398724	43987	43987
32	MEGHA KATHURIA	FMJPC2842L	2300000	23000	23000
33	MUNESH YADAV	AJJPY4262E	3289780	31440	31440
34	NIDHI KAUSHIK	AKYPD8932A	1558625	15558	18558
36	NIDHI RAJ	ANZPR8778C	2870844	28708	28708
36	NITESH SINGH	KRAPS3457K	4829250	45750	45750
37	NITIN SAMBINNEY	BGUPS2496H	2075750	20758	20758
38	PARMOD KUMAR	ANKPK2588D	4830000	48300	48300
38	PARSHANT KALRA	AORPK0214R	1408250	14083	14083
40	PARUL	EQMPP1206K	2272400	22724	22724
41	PAYAN KUMAR	AEAPK3314H	2185000	21850	21850
42	PRADEEP KUMAR	BTMPY4965N	2242500	22425	22425
43	PRAVIN ARORA	ACAPA7881D	2185000	21850	21850
44	PRIYAM TOMAR	ATSPT9592M	4544800	43700	43700
45	PRIVANKA DEY	BZHPD7953M	1572000	15720	15720
46	RADHA SAMBINNEY	ADCPL0327L	2075750	20758	20758
47	RAHUL AGGARWAL	AFFPA8245R	1294251	12445	12445
48	RAM CHANDER PANWAR	AAGPS5794G	3910000	39100	39100
49	REDWOLF MARKETING PRIVATE LIMITED	AANCR6874M	2820000	28200	28200
50	REKHA YADAV	BAUPP4928G	4800000	48000	48000
51	RENU DAHIYA	BHEPD3230R	2242500	22425	22425
52	SAKSHAM RUSTAGI	AYUPR1739D	3144000	31440	31440
53	SAKSHAM SINGH	KLTPS6145C	2185000	21850	21850

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Director

54	SANTOSH RANI	ACNPR5418G	6613750	66138	66138
55	SARITA NEGI	AESPNS699Q	4888600	43700	43700
56	SEEMA	DYHPS0955N	3144000	31440	31440
57	SHALU DAHIYA	CPXPS9518B	2203688	22007	22007
58	SHELLY ARORA	BNJPA7707F	3045750	30458	30458
59	SHIVAM KUMAR	DAVPK3708M	4600000	46000	46000
60	SHUBHAM KUMAR	EDPPK8488G	4784000	47840	47840
61	SIDDHARTH THAKKAR	AKOPT2492G	3111250	31112	31112
62	SUBHASH CHANDER KALRA	ADPPK6668R	1408250	14083	14083
63	SUJOY PAUL	BZMPP2695E	1572000	15720	15720
64	SUMAN LATA	AMMPL1167D	2185000	21850	21850
65	SUMIT KUMAR	BANPK6740Q	1888750	18888	18888
68	SUMIT RUSTAGI	AELPK9197E	2206000	22060	22060
67	SUNITRA YADAV	AJTPY9118M	3910000	39100	39100
68	SUNIL KATARIA	CCVPS8339B	2206000	22060	22060
69	SUNIL NAIN	AQAPNS652E	3111250	31113	31113
70	SUNITA DEVI	CAJPD1650B	2000000	20000	20000
71	SURINDER PAL SINGH	AAVPR2108M	4347000	43470	43470
72	TAMM AZFER CHOUDHARY	CKWPC8909A	3892840	38927	38927
73	TANVEER SINGH	ABZPS1297D	2272400	22724	22724
74	UMA RANI	AUSPR8508Q	4600000	46000	46000
75	UMESH KUMAR SHARMA	RTKU83428F	361930	36193	36193
76	VARUN CHAWLA	AYAPC0364P	2272400	22724	22724
77	VIKAS DAHIYA	AMPM1156Q	2203688	22007	22007
78	VISHAL DHARMANI	ATNPD9778L	4830000	48300	48300
79	VISHAL SENGAL	BGEP37893G	1817820	18179	18179
80	YASH PAL	AUSPP6608B	4600000	46000	46000
TOTAL			243883380	2681552	2681552

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	1941A	240960171	366022126	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss Ac :366022126	2359234
Business	194JB	361930	as above	as above	36193
Other Sources	194A	2661249	2661307	Interest Income:2661307	266125
Total		243883350	368683433		2661552

Details of T.C.S.(26 AS Inport Date:13 Oct 2025)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	ANKIT KHANDELWAL	JPRAC9510E	80	80
2	BIRD AUTOMOTIVE PRIVATE LIMITED	DEL808061G	48093	48090
TOTAL			48093	48093

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(₹.)	As Per Computation	Difference
1	Business expenses	99390		
2	Business receipts	361930	Trading Account - Sales/ Gross receipts of business	163133604

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

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(Signature)

Director

		Trading Account->Gross receipts from Profession Profit and Loss Account->Other Income	268522	
3	GST purchases	184136870	364822126	-388660196
4	GST turnover	520843280	363333605	157209655
5	Interest from deposit	2681249	2681249	NIL
6	Interest from others	58	58	NIL
7	Purchase of time deposits	180000000		
8	Purchase of immovable property	120000000		
9	Purchase of vehicle	4800000		
10	Receipts from transfer of immovable property and Sale of land or building	1370029481		

EMERIUM INFRASTRUCTURE PRIVATE LIMITED



Signature Director

(RAVINDER SANDHU)

For EMERIUM INFRASTRUCTURE
PRIVATE LIMITED

Date-22.10.2025

CompuTax - 599 (EMERIUM INFRASTRUCTURE PRIVATE LIMITED)

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70109HR2021FTC133743

Balance Sheet as at 31st March 2025

(All amounts in Ru Lakhs, unless otherwise stated)

	Notes	As at 31st March 2025	As at 31st March 2024
I EQUITY AND LIABILITIES			
1 Shareholders' Funds			
Share Capital	3	400.00	400.00
Reserves and Surplus	4	319.33	1.61
		719.33	401.61
2 Non Current Liability			
Long Term Borrowings	5	403.62	-
Deferred Tax Liabilities		-	0.19
3 Current Liabilities			
Short Term Borrowings	6	2,146.47	1,446.59
Trade Payable	7	-	-
Total outstanding dues of micro enterprises and small enterprises; and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprise and small enterprises		1,246.51	8.45
4 Other Current Liabilities	8	2,575.75	12.03
5 Short Term Provisions	9	120.78	0.55
TOTAL		7,238.46	1,870.02
II ASSETS			
1 Tangible Assets			
Property Plant & Equipment	10	80.14	8.45
2 Non Current Assets			
Deferred Tax Assets (Net)		1.88	-
Other non current assets	11	27.95	27.43
3 Current Assets			
Trade Receivables	12	1,302.98	49.13
Inventories	13	3,938.48	1,694.63
Cash and Cash Equivalents	14	1,547.36	48.84
Short Term Loans and Advances	15	519.68	41.47
TOTAL		7,238.46	1,870.02

For TRK & Associates
Chartered Accountants
Firm Regn No. 049239C



Vibhor Rayanandi
Partner
M.No. 406373
Place: Gurgaon
Date: 4th September 2025

For and on behalf of the Board of Directors

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

Ranjinder Sood
Director
DIN: 06391716

Hardeep Singh
Director
DIN: 03545845

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70109HR2021PTC133743

Statement of profit and loss for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

	<u>Note No.</u>	<u>For the Year ended 31st March 2025</u>	<u>For the Year ended 31st March 2024</u>
Revenue :			
Revenue from Operations	16	3,633.34	48.30
Other Income	17	26.89	2.15
Total Income		3,660.23	50.45
Expenses			
Cost of construction and development		6,715.63	-
Changes in Inventories of Work-in-Progress	18	(3,938.48)	-
Employee Benefit Expenses	19	161.81	3.51
Depreciation & Amortisation Expense	10	3.37	0.34
Other Expenses	20	275.46	44.49
Total Expenses		3,217.79	48.34
Profit/(Loss) before tax		442.44	2.11
Tax Expenses :			
Deferred Tax Income/ Liab		(2.07)	0.19
Income Tax: 24-25		126.78	-
Income Tax: 23-24		-	0.55
Profit/(Loss) after Tax		317.72	1.37
Earning Per Equity Share Basic and diluted		7.94	0.03

Significant Accounting policies

1-2

For TRE & Associates
Chartered Accountants
Firm Regn No. 099739C

Vidhor Rajvanshi
Partner
M.No. 446773
Place : Gurgaon
Date : 4th September 2025



For and on behalf of the Board of Directors

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

Ravinder Sarda
Director
DIN: 06397716

Director
Haseep Singh
Director
DIN: 03545665

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70009HR2022PTC133743

Cash flow statement for the year ended March 31, 2025

<i>(All amounts in Rs. Lakhs, unless otherwise stated)</i>		
	March 31, 2025	March 31, 2024
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit/(loss) before tax	442.44	2.11
Adjustments for:		
- Depreciation & Amortization exp	3.37	0.34
- Interest income	(26.89)	(2.15)
- Interest expense	-	-
- Provision for income tax	(126.78)	(0.55)
Operating profit/(loss) before working capital changes	292.14	(0.25)
Adjustments for changes in working capital:		
- Other current assets	(1,253.85)	-
- Other non-current assets	(0.50)	(27.45)
- Loans and advances	(478.21)	(90.04)
- Inventories	(2,243.80)	(1,694.68)
- Trade payables	1,234.06	8.12
- Liabilities and provisions	2,689.35	12.70
Cash flow from operations	(468.95)	(1,791.35)
Direct taxes paid (net of refunds)		
Net cash generated/(used in) from operating activities	243.89	(1,791.60)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
- Payment made for purchasing fixed assets	(75.00)	(8.79)
- Loans/advances (granted)/received back		
- Interest received	26.89	2.15
- Share Capital		
Net cash used in investing activities	(48.17)	(6.64)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
- Proceeds / (repayment) of short-term borrowings	699.88	1,446.59
- Proceeds / (repayment) of long term borrowings	403.62	-
- Share Capital		199.00
Net cash generated/(used in) from financing activities	1,103.50	1,645.59
Net increase/(decrease) in cash and cash equivalents (A + B + C)	1,298.52	47.35
Cash and cash equivalents at the beginning of the year	48.84	1.49
Cash and cash equivalents at the end of the year	1,347.36	48.84
Note: Reconciliation of cash and cash equivalents		
Cash and bank balances (refer note 13)	1,347.36	48.84
Cash and cash equivalents as per balance sheet	1,347.36	48.84

For TRE & Associates
Chartered Accountants
Firm Regn No. 019739K

Partner
M.No. 406773
Place: Gurgaon
Vibhor Rajwanshi
Date : 4th September 2025



For and on behalf of the Board of Directors
EMPERUM INFRASTRUCTURE PRIVATE LIMITED

Ravinder Saund
Director
DIN: 06391716

Hardy Singh
Director
DIN: 03545858

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70109HR2021PTCL33743

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Background and Nature of operations

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED ('Emporium Realty' or the 'Company'), was incorporated on June 14, 2021. The Company is engaged in the business of development and construction of real estate projects. The Company's registered office is situated at Gurgaon- Haryana.

2. Significant Accounting Policies

a. Basis of preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). The accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current, wherever applicable as per the operating cycle of the Company as per the guidance as set out in the Schedule III to the Companies Act, 2013.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liability on the date of the financial statements and the results of operations during the reporting years. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognised in the current and future years.

c. Fixed assets

(i) Tangible fixed assets

Tangible fixed assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases

the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Borrowing costs directly attributable to acquisition of fixed assets which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

Gains or losses arising from derecognition of fixed assets are measured as the difference between

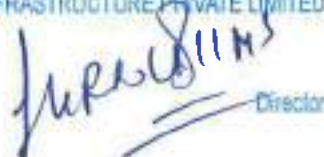
the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Expenditure directly relating to construction activity is capitalised. Indirect expenditure incurred during construction period is capitalised to the extent to which the expenditure is indirectly related to construction or is incidental thereto. Other indirect expenditure (including borrowing costs) incurred during the construction period which is not related to the construction activity nor is incidental thereto is charged to the statement of profit and loss.

(ii) Intangible Assets

Intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. The cost comprises purchase price, borrowing cost, and any cost directly attributable to bringing the asset to its working condition for the intended use.

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED


Director



Director



d. Depreciation and amortisation

(i) Tangible Assets

Depreciation on tangible assets is provided on straight line method, computed on the basis of useful life prescribed in Schedule II to the Companies Act, 2013, on a pro-rata basis from the date the asset is ready to put to use subject to adjustments arising out of transitional provisions of Schedule II to the Companies Act, 2013.

Capital work-in-progress (including intangible assets under development) represents expenditure incurred in respect of capital projects/intangible assets under development and are carried at cost.

Cost includes land, related acquisition expenses, development/ construction costs, borrowing costs and other direct expenditure.

(ii) Intangible Assets

Intangible assets, comprising of software and intellectual property rights are amortized on a straight line basis over a period of 3 years, which is estimated to be the useful life of the asset.

(ii) Depreciation

Depreciation on fixed assets has been provided on Straight line method considering the useful life of the respective asset as prescribed in Schedule -II of the Companies act 2013.

e. Investments

Investments that are by their nature readily realisable and are intended to be held for not more than one year from the date on which such investments are made are classified as current investments. A long term investment is an investment other than a current investment.

Current investments are stated at lower of cost and fair value. Long-term investments are stated at cost and provision for diminution in their value, other than temporary, is made in the financial statements.

Profit/ loss on sale of investments are computed with reference to the average cost of the investment.

f. Inventories

Inventories comprise of Land ,development rights for land, construction work in progress and are valued as under:

Land ,development rights for land and construction work in progress is valued at cost/estimated cost or net realisable value, whichever is lower. Cost include land acquisition cost, estimated internal development cost, government charges towards conversion of land use/ licenses including external development charges, interest on project specific loans in accordance with policy 2(i) on borrowing costs and other related government charges and cost of development/ construction materials.

g. Revenue recognition

(i) Revenue from sale of constructed properties

Revenue from sale of constructed properties is recognised basis the "Completed Contract method (CCM)" of accounting. Sale consideration receivable as per the allotment letters/ agreement to sell entered into for the constructed properties is recognised as revenue on the basis of percentage of actual project costs incurred thereon to total estimated project cost, subject to such actual cost incurred being 25 percent or more of the total estimated project cost . Project cost includes cost of land (including development rights), government charges, construction costs and development/construction materials of such properties, estimated internal development charges, external development cost. The estimates of the saleable area and costs are reviewed periodically by the management and any effect of changes in estimates is recognised in the year such changes are determined. However when the total project cost is estimated to exceed the total revenues from the project, the loss is recognised immediately.



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED
CIN: U70109HR2021PTC033743

With effect from April 01, 2012 in accordance with the Revised Guidance Note issued by the Institute of Chartered accountants of India ("ICAI") on Accounting for Real Estate transactions (Revised 2012), the company adopts the accounting policy for revenue recognition for all projects basis the guidance note. As per this guidance note, the revenue has been recognized on percentage completion method provided all of the following conditions are met at the reporting date.

- a. atleast 25% of estimated construction and development cost (excluding land cost) has been incurred,
- b. atleast 25% of the saleable project area is secured by the agreement to sell/application forms (containing salient terms of the agreement to sell),
- c. atleast 10% of the total revenue as per agreement to sell are realised in respect of these agreements,
- d. all critical approvals necessary for commencement of the project have been obtained.

(ii) Sale of land and plots (including development rights) is recognized in the financial year in which the agreement to sell/ application forms (containing salient terms of agreement to sell) is executed and there exists no uncertainty in the ultimate collection of consideration from buyers. Where the Company has any remaining substantial obligations as per the agreements, revenue is recognized on when the complete amount realized against the demand raised from the customers.

(iii) Interest income is accounted for on time proportion basis taking into consideration the amount outstanding and rate applicable

h. Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are considered as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the profit and loss account as incurred.

i. Taxation

Provision for tax for the year comprises estimated current income-tax determined to be payable in respect of taxable income and deferred tax being the tax effect of temporary timing differences representing the difference between taxable and accounting income that originate in one year and are capable of reversal in one or more subsequent years and is calculated in accordance with the relevant domestic tax laws. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted as at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In respect of carry forward losses and unabsorbed depreciation, deferred tax assets are recognised only to the extent there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Minimum Alternate Tax ("MAT") paid in accordance with the tax laws, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal tax after the tax holiday period. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that Company will be able to utilise that credit during the specified year.

j. Foreign currency transactions

Transactions in foreign currency and non monetary assets are accounted for at the exchange rate prevailing on the date of the transaction. All monetary items denominated in foreign currency and outstanding at the yearend are converted at the year-end exchange rate.

The exchange differences arising on such conversion and on the settlement of the transactions are dealt with in the profit and loss account. Non Monetary foreign currency items are carried at cost.



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED
CIN: U70109HR2021PTCB33743

k. Employee benefits

Expenses and liabilities in respect of employee benefits are recorded in accordance with Accounting Standard 15 - Employee Benefits (Revised 2005) as notified by The Companies (Accounting standards) Rules, 2006.

i) Provident fund

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 which is a defined contribution plan and contribution paid or payable is recognized as an expense in the year in which services are rendered by the employee.

ii) Compensated absences

Liability in respect of compensated absences becoming due or expected to be availed within one year from the balance sheet date is recognized on the basis of undiscounted value of estimated amount required to be paid or estimated value of benefit expected to be availed by the employees. Liability in respect of compensated absences becoming due or expected to be availed more than one year after the balance sheet date is estimated on the basis of an actuarial valuation performed by an independent Actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are charged or credited to the Profit and loss account in the year to which such gains or losses relate

iii) Other short term benefits

Expense in respect of other short term benefits is recognized on the basis of the amount paid or payable for the year during which services are rendered by the employee.

l. Impairment

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 and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost

m. Operating Leases

Rent (lease) income is recognized in the statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation, are recognized as an expense in the statement of profit and loss.

n. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, demand deposits with banks/corporations and short-term highly liquid investments that are readily convertible into known amount of cash and are subject to an insignificant risk of change in value

o. Contingent liabilities and provisions

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources 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 in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are neither recognised nor disclosed in the financials.



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED
CIN: U70109HR2021PTC133743

p. 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. The weighted average number of equity shares outstanding during the year is adjusted for events of bonus issue.

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 year are adjusted for the effects of all dilutive potential equity shares.



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EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED
 CIN: U70109MH2021PTC03743
 Notes to financial statements for the year ended March 31, 2025
 (All amounts in Rs. Lakhs, unless otherwise stated)

	As at 31.03.2025	As at 31.03.2024
3 SHARE CAPITAL		
The authorized, issued, subscribed and paid-up share capital comprises of equity shares having a par value of Rs. 10 each as follows:-		
A Authorized		
40,00,000 Equity Shares of Rs. 10 each	400	400
	400	400
B Issued, Subscribed and Fully Paid Up		
40,00,000 Equity Shares of Rs. 10 each fully paid up	400	400
	400	400

C Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

	As at 31-03-2025		As at 31st March 2024	
	No. of Share	Amount	No. of Share	Amount
EQUITY SHARES				
Opening Balance	40	400	40	400
Changes during the year	-	-	-	-
Closing Balance	40	400	40	400

Terms and Rights attached to equity Shares:

The company has only one class of Equity shares, having par value of Rs. 10/- Per Share. Each Holder of Equity share is entitled to one Vote per share.

In the event of Liquidation of the company, the holder of equity share holder will be entitled to receive the realized value of

the Assets of the company, remaining after payment of all preferential dues. The Distribution will be proportion to the number of equity shares held by the Shareholders.

D Shares Held by Holding Company

EQUITY SHARES:

	As at		As at	
	31st March 2025		31st March 2024	
	No. of Shares	% of holding	No. of Shares	% of holding
Emporium Private Limited*	40	100%	40	100%

E Details of shares held by shareholders holding more than 5% of the aggregate shares in the company:

EQUITY SHARES:

	As at		As at	
	31st March 2025		31st March 2024	
	No. of Shares	% of holding	No. of Shares	% of holding
Emporium Private Limited*	40	100%	40	100%

**As per records of the Company, including its Register of Members and other declarations received from them regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

The Company has not issued bonus shares, equity shares for consideration other than cash and also no shares have been bought back during the current year and five years immediately preceding the current year.

F Details of shareholding by the Promoters/ Promoter Group:

Promoters	As at 31-03-2025		As at 31st March 2024	
	No. of Shares	% of holding	No. of Shares	% of holding
Emporium Private Limited*	40	100%	40	100%
	40	100%	40	100%

*Out of 4,00,000 Shares, 4 share is held by nominee shareholder



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U74109HR2021PT C15743

Notes to Financial statements for the year ended March 31, 2025
(All amounts in Rs. Lakhs, unless otherwise stated)

4 RESERVES AND SURPLUS :

Reserves and Surplus consist of the following :

Surplus in Statement of Profit and Loss

Opening Balance

Add: Profit/(Loss) for the Year

Less: Income Tax Paid for Earlier year

	<u>As at 31st</u> <u>March, 2025</u>	<u>As at 31st</u> <u>March, 2024</u>
	1.01	0.24
	347.72	137
	349.33	161
	-	-
	<u>349.33</u>	<u>161</u>
	<u>349.33</u>	<u>161</u>



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70900HR2015PTC039783

Notes to Financial statements for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

		As at 31.03.2025	As at 31.03.2024
3 LONG TERM BORROWINGS :			
Secured *(refer Note "a")			
Loans from Banks:		405.62	-
- Priority Loan from Capri Global Capital	343.66		
- Vehicle Loan from HDFC Bank	39.96		
		<u>405.62</u>	<u>-</u>

Note

- a. Secured by way of hypothecation of motor vehicles for the term loan taken for motor vehicle.
The company has taken the Construction finance facility for which its 50 crores was sanctioned by the financial institution (sanction letter vide CCL/CF-NCR/2024-25/14 dated 6th December 2024 from the financial institution Capri Global Capital Limited which is secured by way of mortgage of Land, inventory of under construction flat.

4 SHORT TERM BORROWINGS :

Short Term borrowings consist of the following :

Loans and advances (see note 'b' below)

- From others

- From related parties

 From Body Corporate:

2,146.47	1,446.59
<u>2,146.47</u>	<u>1,446.59</u>

Note

- b. Loans and advances repayable on demand and carry Nil rate of interest (previous year Nil rate of interest).



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

J. P. S. S.

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Director

EMPELIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U74999HR2022PLC03743

Notes to financial statements for the year ended March 31, 2025

(All amounts in ₹. Lakhs, unless otherwise stated)

7 TRADE PAYABLES

Trade Payables consist of the following:

Total outstanding dues of micro enterprises and small enterprises and small enterprises

Total outstanding dues of creditors other than micro enterprises and small enterprises

1,246.51	6.45
<u>1,246.51</u>	<u>6.45</u>

** No companies have been identified under The Micro, Small and Medium Enterprises Development Act, 2006. The above disclosure has been determined in the extent such parties have been identified on the basis of information available with the Company.

As at 31 March 2025	Outstanding from the due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Micro, small and medium					-
Others	1,246.51	-			1,246.51
Disputed Dues (MSME)					-
Disputed Dues (Others)					-

As at 31 March 2024	Outstanding from the due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Micro, small and medium					-
Others	6.45				6.45
Disputed Dues (MSME)					-
Disputed Dues (Others)					-



EMPELIUM INFRASTRUCTURE PRIVATE LIMITED

Jupri S
Director

Q K

Director

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70900HJ2023PTC13374

Notes on financial statements for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

NOTES

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10 PROPERTY PLANT & EQUIPMENT

Particulars	Useful Life	Gross block				Depreciation and amortisation			Net block	
		As at April 1, 2024	Additions	Deletions/ adjustments	As at March 31, 2025	As at April 1, 2024	Additions	Deletions/ adjustments	As at March 31, 2025	As at March 31, 2024
Tangible assets										
Office Equipment	5	0.44	0.33		10	0.02	1.35	1.35	0.44	0.62
Computer & Computer Accessories	3	4.16	12.73		17	0.21	1.47	1.69	15.22	3.95
Furniture & Fixture	5	4.19	3.54		8	0.11	0.52	0.62	7.16	4.08
	3	-	49.37		49	-	0.05	0.05	49.32	-
Total - Current year		8.79	75.04	-	83.84	0.34	3.37	3.71	80.14	8.45
Total - Previous Year			8.79		8.79	0.00	0.36	0.36	8.43	

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

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Director



Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70900RJ2012PTC033743

Notes to financial statements for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

	As on 31.03.2025	As on 31.03.2024
B OTHER CURRENT LIABILITIES		
Other Current Liabilities consist of the following:		
Advance from Customers	2,503.48	
Security Debt Payable	26.27	1.59
Others	46.00	11.06
Interest on loan payable		
	2,575.75	13.65
C SHORT TERM PROVISION		
Short Term provisions consist of the following:		
Provision for Tax		
Year 24-25	126.78	
Year 23-24		0.55
	126.78	0.55
D Other Non Current Assets		
Deposits with Banks having maturity for more than 12 months (Pledged)		
Interest accrued on Fixed deposits		
Security Deposit	27.95	27.45
	27.95	27.45



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

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Director

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70909HR2012PTC135743

Notes to Financial Statements for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

12 TRADE RECEIVABLES

Settled, considered good

1,302.98

₹ 13

1,302.98

₹ 13

As at 31 March 2025	Aging of trade receivables					Total
	Outstanding for following periods from invoice date					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Unsettled trade receivables - considered good	868.50	434.28	-	-	-	1,302.98
Unsettled trade receivables - considered doubtful	-	-	-	-	-	-
Settled trade receivables - considered good	-	-	-	-	-	-
Settled trade receivables - considered doubtful	-	-	-	-	-	-
Total	868.50	434.28	-	-	-	1,302.98

13 INVENTORIES

Inventories consist of the following:

Project Premis-32C:

Opening Inventory- PREMIO

1,674.03

Project in Progress- PREMIO

3,635.92

Less: Expenses charged to Revenue- Premis

2,177.15

Closing Inventory- PREMIO

2,551.44

1,694.65

Project-38A:

Opening Inventory- 38A

-

Project in Progress- 38A

1,185.01

Less: Expenses charged to Revenue*

-

Closing Inventory- 38A

1,285.05

3,516.48

1,694.65

* In terms of Guidance Note on Recognition of Revenue by Real Estate Developers issued by Institute of Chartered Accountants of India



EMPERUM INFRASTRUCTURE PRIVATE LIMITED
 Director

Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70909HR2013PTC183743

Notes to Financial statements for the year ended March 31, 2023

(All amounts in Rs. Lakhs, unless otherwise stated)

	As at 31.03.2023	As at 31.03.2024
14 CASH AND CASH EQUIVALENTS :		
Cash and Cash equivalents consist of the following:		
Cash on hand	8.98	0.91
Balances with Banker On Current Accounts	136.88	47.93
Other Bank balances		
Bank Guarantees	79.67	
Fixed Deposits (with Maturity of more than 3 months but less than 12 months)	1,122.23	
	1,347.76	48.84
15 SHORT TERM LOANS AND ADVANCES		
Short Term Loans and Advances consist of the following (Unrecouped but considered good)		
Advances to Vendors/Contractors-Secured, considered good	229.17	26.20
Balances with government authorities	39.74	15.27
Loans and advances to employees	1.87	
Loans and advances to related parties	53.91	
Loans and advances to other than related parties	195.08	
	519.77	41.47



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

Director

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U74104NR2018PTC03763

Notes to financial statements for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
16 REVENUE FROM OPERATIONS		
Sale of Properties	3,677.04	
Other Operating Revenues	6.29	48.30
	3,683.34	48.30
17 OTHER INCOME		
Other Income consists of the following:		
Income on FDR	36.61	2.15
Misc Income	0.27	
Rewarding Off	0.00	6.00
	36.88	2.15
18 CHANGES IN INVENTORIES OF WORK-IN-PROGRESS		
Changes in Inventories of Work in Progress consist of the following:		
Opening Stock:		
-Flats under Construction	-	-
Closing Stock:		
-Flats under Construction	3,938	-
	(3,938)	-
19 EMPLOYEE BENEFIT EXPENSES		
Employee Benefit Expenses consist of the following:		
Salary to Directors	23.90	
Salaries to Staff	124.76	3.18
<u>Employee Benefit Expense</u>		
Employer's Share of EPF	5.06	
Labour Welfare Fund	0.19	
Leave Encashment Exp.	0.75	
Staff Welfare expenses	24.00	0.53
Bonus	0.75	
	168.81	3.71



EMPERUM INFRASTRUCTURE PRIVATE LIMITED

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

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Director

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Director

EMPERUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U74999HR2002PTC13743

Notes to financial statements for the year ended March 31, 2025

(All amounts in Rs. Lakhs, unless otherwise stated)

	YEAR ENDED 31.03.2025	YEAR ENDED 31st March 2024
20 OTHER EXPENSES		
Other expenses consist of the following:		
Marketing Expenses		0.78
Commission paid to Channel Partners		
Professional Charges	51.77	6.32
Audit Fee	3.00	0.75
Fees & Taxes	0.86	12.76
Repair & Maintenance		8.28
Other Expenses	33.27	1.12
Traveling & Con-sistence Expenses	4.55	2.00
Bank Charges	0.90	
Office Expenses	59.31	0.95
Printing and Stationary	8.70	0.56
Income tax less payment of TDS	0.48	
Less payment of GST	0.00	
Computer Expenses	0.93	
Rent	131.63	10.90
	271.86	41.89



EMPERUM INFRASTRUCTURE PRIVATE LIMITED

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Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70109HR2021PTC133743

Notes on financial statements for the year ended March 31, 2025

There are no contingent liabilities as on March 31, 2025.

21 Employee Benefits**A) Provident fund & ESIC**

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provision Act, 1952. This is in the nature of defined contribution plan. Contribution balance at the year ended March 31, 2025 is Rs. 0.93 Lakh (previous year Rs. Nil Lakh).

22 Related party Disclosure**(A) Name of related parties and description of relationship****a) Holding Entity**

- Emporium Private Limited

b) Key Managerial Personnel

- Mr. Ravinder Sand
- Mrs. Noorjahan Sand
- Mr. Hardeep Singh

c) Relative to Key Managerial Personnel

- Ms. Sauran Kaur

d) Fellow Subsidiary

- Emporium Developers Private Limited
- Emporium Facilities Private Limited
- Emporium Constructions Private Limited

e) Associate Entity

- Emporium Realty Private Limited

Related Party Disclosure for the year ended 31.03.2025 in pursuance section 188 of the Companies Act 2013

A. The following transactions were carried out with the related parties in the ordinary course of business.*(All amounts in Rs. Lakhs, unless otherwise stated)*

S No.	Transactions during the year	March 31, 2025	March 31, 2024
1	Income from support services/ Sale of Services/ Expenses incurred on behalf of Related Parties		
	Emporium Realty Private Limited	8.31	18.00
	Emporium Developers Private Limited		30.30
2	Loan/advance received		
	Emporium Private Limited	1885.37	1466.59
3	Shares Issued During the year		
	Emporium Private Limited		399.00
4	Loan/advance repaid		
	Emporium Private Limited	1185.50	20.00
5	Loans and advances given		
	Emporium Facilities Private Limited	16.00	
	Emporium Constructions Private Limited	118.21	
	Emporium Developers Private Limited	160.69	



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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Director

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Director

Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70109HR2021PTC133743

S No.	Transactions during the year	March 31, 2025	March 31, 2024
6	Loans and advances received back		
	Emperium Constructions Private Limited	117.80	
	Emperium Developers Private Limited	107.44	
7	Remunerations to KMPs		
	Ravinder Saund	35.00	
	Noorjahan Saund	28.54	
	Hardeep Singh	33.00	
8	Remunerations to Relative of KMPs		
	Simran Kaur	36.00	

Outstanding Balances of the Related Parties at the Year End*(All amounts in Rs. Lakhs, unless otherwise stated)*

S No.	Balances at the end of the year	March 31, 2025	March 31, 2024
1	Loans and Advances Payable		
	Emperium Private Limited	2146.47	1446.59
2	Loans and Advances Receivables		0.00
	Emperium Facilities Private Limited	16.00	
	Emperium Constructions Private Limited	0.41	
	Emperium Developers Private Limited	53.25	
3	Receivables		
	Emperium Developers Pvt Ltd		28.79
	Emperium Realty Pvt Ltd	0.94	20.34
4	Balance payable to KMPs & Relative to KMPs		
	Ravinder Saund	3.74	
	Noorjahan Saund	3.00	
	Hardeep Singh	4.43	
	Simran Kaur	3.83	

23 Payment to auditors*(All amounts in Rs. Lakhs, unless otherwise stated)*

Particulars	March 31, 2025	March 31, 2024
Statutory Audit fee	3.00	0.75
Total	3.00	0.75

24 The Company has a single division namely 'development and construction' which as per Accounting Standard 17, 'Segment Reporting' of Companies (Accounting Standards) Rules 2006, is recognised to be the only reportable business segment. The Company is operating in India, which is considered a single geographical segment.

25 In the opinion of the board the value of the advances, on realisation, would not be less than and payables would not be more than the amount at which they are stated in the balance sheet.

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EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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 Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

CIN: U70109HR2021PTC133743

26 Key Ratios

Ratio	Numerator	Denominator	As at 31 March, 2025	As at 31 March, 2024	% Variation	Reasons for variance
Current Ratio	Total Current Assets	Total Current Liabilities	1.17	1.25	-8%	
Debt-Equity Ratio	Total Borrowings	Total Equity	3.55	3.60	-4%	
Return on Equity Ratio	Profit/Loss for the period less preference dividend	Average total equity	0.44	0.00	44%	Increase in Profit
Inventory Turnover Ratio	Cost of goods sold	Average stock	0.71	-	71%	Increase in Inventory
Trade Receivable turnover ratio	Revenue from operations	Average trade receivable	2.79	0.98	181%	Increase in revenue from operations
Trade Payable turnover ratio	Net Purchase	Average trade payables	1.45	5.26	-382%	Increase in purchase
Net Capital turnover ratio	Revenue from operations	Working Capital	3.59	0.13	345%	Increase in revenue from operations
Net Profit Ratio	Profit/Loss for the period	Revenue from operations	0.07	0.03	67%	Increase in Profit
Return on Capital employed	Earning before finance cost and tax	Capital Employed	0.39	0.04	35%	Increase in Profit

- 27 The company do not have any benami transaction, where any proceeding has been initiated or pending against the company for holding any benami property under benami transaction (prohibition) Act 1988(45 of 1986) and rules made there under.
- 28 The company is not declared as wilful defaulter by any bank or financial institution (as defined under company act 2013) or consortium thereof in accordance with guidelines on wilful defaulters issued by reserve bank of India
- 29 The company do not have any transaction with companies struck off under section 248 of companies act, 2013.
- 30 The company does not have any charges or transaction which is yet to be registered with ROC beyond the statutory period
- 31 The company fulfilled the prescribed thresholds as defined under provisions of section 135 of companies act, 2013 ("the act"), therefore, company constituted Composite Social Responsibility (CSR) committee and The company was not required to spend & contributed the amount to CSR as per the provisions of the act
- 32 The company have not advanced or loaned or invested either from borrowed funds or securities premium or any other sources or fund of funds by the Company to or in any person(s) or entity(ies), including foreign entities ("the 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 ("the Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries.
- 33 The company have not received from any person(s) or entity(ies), including foreign entities ("the 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.
- 34 The company does not have any such transaction which is not recorded in books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(such as, search or survey or any other relevant provisions of Income Tax Act, 1961)
- 35 As per information available with the management, there are no dues payable to enterprises covered under "the Micro, Small and Medium Enterprises Development Act, 2006. This has been determined on the basis of



EMPERIUM INFRASTRUCTURE PRIVATE LIMITED
[Signature]
 Director

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

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responses received from vendors on specific confirmation sought by the Company in this regard. This has been relied upon by the auditors.

36 The Company uses accounting software for maintaining its books of account 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 accounting software. Further there is no instance of audit trail feature being tampered with in respect of the accounting software where such feature is enabled. Presently, the log is enabled at the application level and the privileged access to accounting software database continues to be restricted to limited set of users who necessarily require this access for maintenance and administration of the database.

37 Additional Information:

- a. CIF value of imports : Nil
- b. Earnings in foreign currency: Nil
- c. Expenditure in foreign currency: Nil

38 Figures in the brackets denote negative amounts.

39 Previous year figures have been regrouped/recast wherever considered necessary to make them comparable with those for the current year.

As per our report of even date

**For TRK & Associates
Chartered Accountants
Firm Regn No. 089739C**

**Vibhor Rajvanshi
Partner
M. No. 406773**

**Place : Gurgaon
Date : 4th September 2025**



For and on behalf of the Board of Directors

EMPERIUM INFRASTRUCTURE PRIVATE LIMITED

**Ravinder Saund
Director
DIN No : 06391716**

**Hardeep Singh
Director
DIN No : 03545865**





TRK & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Report

**TO THE MEMBERS OF
EMPERIUM INFRASTRUCTURE PRIVATE LIMITED**

Opinion

We have audited the accompanying financial statements of **EMPERIUM INFRASTRUCTURE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the Statement of Profit and Loss the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit for the period ended on that date.

Basis for Opinion

We conducted our audit 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 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors and Management are responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, 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.

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.



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Responsibility of Management for Financial Statements

The Company's Board of Directors is 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 of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

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TRK & ASSOCIATES 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.

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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, 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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on 31st March, 2025, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. This report does not include report related to internal financial controls as required u/s 143(3)(i) pursuant to notification no. GSR 383(E) dated 13.06.2017 issued by MCA.
 - g. 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, in our opinion and to the best of our information and according to the explanations given to us:
 - a. The Company does not have any pending litigations which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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; and
- (iii) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- e) No dividend has been declared or paid during the year by the company.
- f) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025 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 softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

For T R K & ASSOCIATES

Chartered Accountants

Firm's Registration No.:019739C

Vibhor Rajvanshi

Partner

Membership No.:406773

Place: Gurgaon

Date: 4th September, 2025

UDIN: 25406773BMJVFR1233



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TRK & ASSOCIATES CHARTERED ACCOUNTANTS

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 of our report of even date on the other legal & regulatory requirements.

(i) In respect of Property, Plant & equipment:

- a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets comprising of property, plant and equipment.
- (B) The Company has maintained proper records showing full particulars of intangible assets.
- b) The Property, Plant & equipment were physically verified during the year by the Management in accordance with the regular program of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.
- c) According to the information and explanations given to us and records examined by us, the company does not hold any immovable property (In the nature of 'fixed assets'). Accordingly, the provisions of clause 3 (i)(C) is not applicable.
- d) The Company has not revalued its PPE (including right of use assets) and intangible assets. Therefore, Clause 3(i)(d) of the Order is not applicable to the Company.
- e) No proceedings have been initiated or are pending against the Company as on March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

(ii)

- (a) The Company is in the business of real estate development. The inventory consists of unsold units of the completed phase, units under construction and building materials. Which have been physically verified by the management at reasonable intervals. In respect of units under construction the verification is based on the stage of completion. Based on the information and explanation provided to us and in our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on verification between the physical stocks and the physical stocks, and the book records were less than 10% in the aggregate for each class of inventory. Therefore, requirement of commenting whether discrepancies are properly dealt in books of accounts is not applicable.
- (b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets. Therefore, Clause 3(ii)(b) of the Order is not applicable to the Company. However company has availed the construction finance facility (term loan) during the year.

- (iii) In our opinion and according to the information & explanations given to us, The Company has not made investments in, provided any guarantee or security, however granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, as per the list mentioned below.

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T R K & ASSOCIATES CHARTERED ACCOUNTANTS

EMPERIUM REALTY PRIVATE LIMITED	24800
EMPERIUM DEVELOPERS PRIVATE LIMITED	5324725
EMPERIUM CONSTRUCTION PVT LTD.	41280
Total	5390805

- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to grant of loans and making investments and providing guarantees and securities.
- (v) In our opinion and according to the explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposit. Therefore, the question of reporting compliance with directive issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and rules framed there under does not arise. We are informed that no order relating to the Company has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal.
- (vi) We have broadly reviewed the books of account maintained by the Company in respect of the products where, pursuant to the Rules made by the Central Government, the maintenance of cost records has been prescribed under of Sub-Section (1) of Section 148 of the Act and are of the opinion that the company has maintained all prescribed cost records.
- (vii) a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues have been generally regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, Goods & services tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of income tax, sales tax 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 on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)
- (ix) (a) Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans / dues to a financial institution/ debenture holder or in payment of interest thereon to any lender.

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T R K & ASSOCIATES CHARTERED ACCOUNTANTS

(b) According to the Information and explanations given to us and on the basis of our audit procedure, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any other lender.

(c) In our opinion and according to the Information and explanations given to us, the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that funds raised on short term basis have not been utilised for long term purposes by the company

(e) The company has not procured funds to meet the obligations of subsidiaries, joint ventures and associates

(f) The company has not raised loans on the pledge of securities held in subsidiaries, joint ventures and associates during the year. Also the company has not defaulted in repayment of such loan.

(x) a) According to the Information and explanations given to us and based on our examination of the records of the company, the company has not raised moneys by way of Initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3(x)(a) of the order is not applicable.

b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partly or optionally convertible) during the year. Therefore, Clause 3(x)(b) of the Order is not applicable to the Company.

(xi)

(a) To the best of our knowledge no fraud by the Company or no material fraud on the Company has been noticed or reported during the year

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report

(c) As represented by the Management, there was no whistle blower complaints received by the Company during the year (and upto the date of this audit report)

(xii) In our opinion and according to the Information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

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T R K & ASSOCIATES CHARTERED ACCOUNTANTS

- (xli) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company was not required to appoint any internal auditor during the FY 2024- 2025. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable to the Company during FY 24-25.
- (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. Hence provisions of section 192 of the act are not applicable.
- (xvi) The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the order is not applicable.
- (xvii) The Company has not incurred cash losses during the financial year covered by our audit and Nil in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (xxi) In our opinion and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the board of directors and management plans, and based on our examination of the evidence supporting the assumption, nothing has come to our attention, which causes us to believe that any material uncertainty exist as on the date of audit report indicating that the Company is not capable of meeting its liabilities existing as at the date of balance sheet as and when they fall due within a period of one year from the balance sheet. We however, state that this is not an assurance as to future viability of the Company. We further state that our reporting is based on the facts up-to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) According to the information and explanation given to us and on the basis of examination of records, the Company spent the money in Corporate Social Responsibility (CSR) in compliance with Section 135 of the said Act.

For T R K & ASSOCIATES
Chartered Accountants
Firm's Registration No.: 019739C

Vibhor Rajvanshi
Partner
Membership No.: 406773

Place: Gurgaon
Date: 4th September, 2025
UDIN: 25406773BMJVFR1233



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