

### INDEPENDENT AUDITORS' REPORT

To,

The Members of

**AGRANTE REALTY LIMITED**

**Report on the audit of the financial statements**

#### Opinion

We have audited the accompanying financial statements of **AGRANTE REALTY LIMITED** ("the Company"), which comprise the balance sheet as at March 31<sup>st</sup>, 2025, and the Statement of Profit and Loss for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025, 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 **Companies Act, 2013** ('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<sup>st</sup>, 2025, and its profit for the period 01<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

#### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, 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.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended 31.03.2025. 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.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as the Company is an unlisted company.

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility 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.

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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 responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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**

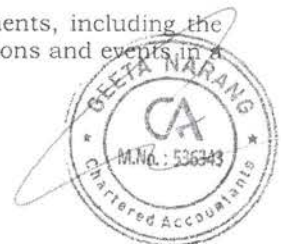
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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
- 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.

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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. The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (1) of section 143 of the Companies Act, 2013 is not applicable to the Company since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

### **2. 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 except for the matters stated in the paragraph 2 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The balance sheet, 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 March 31<sup>st</sup>, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 3 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company; and

(h) 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, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

### **3. 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; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. (i) 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

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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) 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 considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Dividend declared or paid during the year, if any by the company is in compliance with section 123 of the Companies Act, 2013.

f. Based on our examination which included test checks. The company has used accounting software for maintaining its books of accounts 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 during the course of our audit we did not come across any instance of audit trail feature being tempered with.

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2025  
Place: Delhi  
UDIN: 25536343BMHERT5280



For Agrante Realty Ltd.

Authorized Signatory

**AGRANTE REALTY LIMITED**

CIN: U70101DL2013PLC248731

Balance Sheet as at March 31, 2025

(Rupees in Lacs)

| Particulars   | Note No. | As at March 31, 2025 | As at March 31, 2024 |
|---|----------|----------------------|----------------------|
| <b>I. EQUITY AND LIABILITIES</b>  |          |                      |                      |
| <b>1 Shareholders' funds</b>  |          |                      |                      |
| (a) Share Capital   | 3        | 305.00               | 305.00               |
| (b) Reserves and Surplus  | 4        | 270.09               | 247.58               |
| (c) Money received against share warrants                                       |          | -                    | -                    |
|   |          | <b>575.09</b>        | <b>552.58</b>        |
| <b>2 Share application money pending allotment</b>                              |          |                      |                      |
| <b>3 Non Current liabilities</b>  |          |                      |                      |
| (a) Long Term Borrowings  | 5        | (597.87)             | (1,350.90)           |
| (b) Deferred Tax Liabilities (Net)  | 6        | (5.31)               | (5.31)               |
| (c) Other Long Term Liabilities   | 7        | -                    | -                    |
| (d) Long - Term Provisions  | 8        | -                    | -                    |
|   |          | <b>(603.18)</b>      | <b>(1,356.20)</b>    |
| <b>4 Current liabilities</b>  |          |                      |                      |
| (a) Short - Term Borrowings   | 9        | 127.30               | 131.20               |
| (b) Trade Payables:   | 10       |                      |                      |
| (i) Total outstanding dues of micro enterprises and small enterprises: and      |          | 4,185.36             | 5,024.09             |
| (ii) Total outstanding dues of creditors other than micro enterprises and small |          | -                    | -                    |
| (c) Other Current Liabilities   | 11       | 353.52               | 261.09               |
| (d) Short-Term Provisions   | 12       | -                    | -                    |
|   |          | <b>4,666.18</b>      | <b>5,416.38</b>      |
| <b>Total</b>  |          | <b>4,638.09</b>      | <b>4,612.75</b>      |
| <b>II. ASSETS</b>   |          |                      |                      |
| <b>1 Non-current assets</b>   |          |                      |                      |
| (a) (i) Property, Plant and Equipment   | 13       | 27.64                | 38.20                |
| (ii) Intangible assets  |          |                      |                      |
| (iii) Capital Work in progress  |          |                      |                      |
| (iv) Intangible Assets under Development  |          |                      |                      |
| (b) Non-current investments   | 14       | 2,104.32             | 1,956.22             |
| (c) Deferred Tax Assets   |          | -                    | -                    |
| (d) Long term loans and Advances  | 15       | 1,548.12             | 1,461.42             |
| (e) Other Non Current Assets  | 16       | 5.48                 | 5.48                 |
|   |          | <b>3,685.56</b>      | <b>3,461.33</b>      |
| <b>2 Current assets</b>   |          |                      |                      |
| (a) Current investments   |          | -                    | -                    |
| (b) Inventories   | 17       | 408.06               | 777.06               |
| (c) Trade receivables   | 18       | -                    | -                    |
| (d) Cash and cash equivalents   | 19       | 113.57               | 162.04               |
| (e) Short-term loans and advances   | 20       | -                    | -                    |
| (f) Other Current Assets  | 21       | 430.91               | 212.32               |
|   |          | <b>952.54</b>        | <b>1,151.43</b>      |
| <b>Total</b>  |          | <b>4,638.09</b>      | <b>4,612.75</b>      |
| Summary of significant accounting policies                                      | 2        |                      |                      |

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2025  
Place: Delhi  
UDIN: 25536343BMHERT5280



FOR AGRANTE REALTY LIMITED

GURMEET SINGH KALSI  
Director  
DIN 01137469

RAJEEV SAXENA  
Director  
DIN 09725712

For Agrante Realty Ltd.

*(Signature)*  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

( Rupees in Lacs)

| Particulars   | Note No. | As at March 31, 2025 | As at March 31, 2024 |
|---|----------|----------------------|----------------------|
| <b>INCOME:</b>  |          |                      |                      |
| I. Revenue from Operations  | 22       | 1,399.05             | 714.73               |
| II. Other income  | 23       | 26.88                | 20.91                |
| <b>III. Total Revenue (I + II)</b>  |          | <b>1,425.94</b>      | <b>735.65</b>        |
| <b>IV. Expenses:</b>  |          |                      |                      |
| (a) Cost of materials consumed  |          |                      |                      |
| (b) Project Expenses  | 24       | 1,456.97             | 726.11               |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 25       | (60.71)              | -14.98               |
| (d) Employee benefits expense   | 26       | -                    | -                    |
| (e) Finance costs   | 27       | -                    | -                    |
| (f) Depreciation and amortization expense   | 13       | -                    | -                    |
| (g) Other expenses  | 28       | 0.00                 | -                    |
| <b>Total Expenses</b>   |          | <b>1,396.26</b>      | <b>711.13</b>        |
| <b>V Profit before exceptional and extraordinary item and tax</b>                 |          | <b>29.68</b>         | <b>24.52</b>         |
| <b>VI Exceptional Items</b>   |          | -                    | -                    |
| <b>VII Profit before extraordinary items and tax (V - VI)</b>                     |          | <b>29.68</b>         | <b>24.52</b>         |
| <b>VIII Extraordinary Items</b>   |          | -                    | -                    |
| <b>IX Profit before tax (VII- VIII)</b>   |          | <b>29.68</b>         | <b>24.52</b>         |
| <b>X Tax expense:</b>   |          |                      |                      |
| (1) Current tax   |          | 7.17                 | 5.66                 |
| (2) Deferred Tax  |          | -                    | -                    |
| <b>Profit (Loss) for the period from continuing operations (VII- VIII)</b>        |          | <b>22.51</b>         | <b>18.86</b>         |
| <b>XI Profit/(loss) from discontinuing operations</b>                             |          | -                    | -                    |
| <b>XIII Tax expense of discontinuing operations</b>                               |          | -                    | -                    |
| <b>Profit/(loss) from Discontinuing operations (after tax)(XII- XIII)</b>         |          | -                    | -                    |
| <b>XV Profit/ (Loss) (XI + XIV)</b>   |          | <b>22.51</b>         | <b>18.86</b>         |
| <b>XVI Earnings per equity share having nominal value of Rs 10/- per share:</b>   |          |                      |                      |
| (1) Basic   |          | 0.00                 | 0.00                 |
| (2) Diluted   |          | 0.00                 | 0.00                 |
| Summary of significant accounting policies  | 2        |                      |                      |

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 05/09/2025  
Place: Delhi  
UDIN: 25536343BMHERT5280



FOR AGRANTE REALTY LIMITED

*G.S. Kalsi*  
**GURMEET SINGH KALSI**  
Director  
DIN 01137469

*Rajeev Saxena*  
**RAJEEV SAXENA**  
Director  
DIN 09725712

For Agrante Realty Ltd.

*[Signature]*  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

### 3 Share Capital

( Rupees in Lacs)

| Particulars  | As at<br>March 31, 2025 |                | As at<br>March 31, 2024 |                |
|--|-------------------------|----------------|-------------------------|----------------|
|  | Number                  | Amount in Laks | Number                  | Amount in Laks |
| <b>Authorised</b><br>Equity shares of Rs. 10/- each  | 3,100,000.00            | 310.00         | 3,100,000.00            | 310.00         |
| <b>Issued, subscribed and fully paid up</b><br>Equity shares of Rs. 10/- each with voting rights | 3,050,000.00            | 305.00         | 3,050,000.00            | 305.00         |
| <b>Total</b>   | <b>3,050,000.00</b>     | <b>305.00</b>  | <b>3,050,000.00</b>     | <b>305.00</b>  |

a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

| Particulars                                     | As at<br>March 31, 2025 |                  | As at<br>March 31, 2024 |                  |
|---|-------------------------|------------------|-------------------------|------------------|
|   | Number                  | Amount in Rupees | Number                  | Amount in Rupees |
| <b>Equity Shares</b>                            |                         |                  |                         |                  |
| Shares outstanding at the beginning of the year | 3,050,000               | 30,500,000       | 3,050,000               | 30,500,000       |
| Add: Shares Issued during the year              | -                       | -                | -                       | -                |
| Less: Shares bought back during the year        | -                       | -                | -                       | -                |
| Shares outstanding at the end of the year       | 3,050,000               | 30,500,000       | 3,050,000               | 30,500,000       |

b. Terms / rights attached to equity shares

The company has only one class of equity shares having face value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.

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. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Details of shareholders holding more than 5 % shares in the company are as below

| Name of Shareholder             | As at              |                | As at              |                |
|---------------------------------|--------------------|----------------|--------------------|----------------|
|                                 | No. of Shares held | % of Holding   | No. of Shares held | % of Holding   |
| ARVINDER SINGH                  | 12499.00           | 0.41%          | 12499.00           | 0.41%          |
| GURNAM SINGH                    | 1.00               | 0.00%          | 1.00               | 0.00%          |
| YUVRAJ SINGH                    | 10000.00           | 0.33%          | 10000.00           | 0.33%          |
| SATBEER SINGH                   | 10000.00           | 0.33%          | 10000.00           | 0.33%          |
| RAVINDER KAUR                   | 12500.00           | 0.41%          | 12500.00           | 0.41%          |
| SUDEEP KAUR                     | 2500.00            | 0.08%          | 2500.00            | 0.08%          |
| GURPREET KAUR                   | 2500.00            | 0.08%          | 2500.00            | 0.08%          |
| SINGH INFRAZONE PRIVATE LIMITED | 3000000.00         | 98.36%         | 3000000.00         | 98.36%         |
|                                 | <b>3050000.00</b>  | <b>100.00%</b> | <b>3050000.00</b>  | <b>100.00%</b> |

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.

d. SHARES HELD BY PROMOTORS

Current Reporting Period

| Sr No. | Promotor's Name | No of shares | % of total shares | % Change during the year |
|--------|-----------------|--------------|-------------------|--------------------------|
| 1      | ARVINDER SINGH  | 12499.00     | 0.41%             | -                        |
| 2      | GURNAM SINGH    | 1.00         | 0.00%             | -                        |
| 3      | YUVRAJ SINGH    | 10000.00     | 0.33%             | -                        |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

|   |                                 |            |        |   |
|---|---------------------------------|------------|--------|---|
| 4 | SATBEER SINGH                   | 10000.00   | 0.33%  | - |
| 5 | RAVINDER KAUR                   | 12500.00   | 0.41%  | - |
| 6 | SUDEEP KAUR                     | 2500.00    | 0.08%  | - |
| 7 | GURPREET KAUR                   | 2500.00    | 0.08%  | - |
|   |                                 | 3000000.00 |        |   |
| 8 | SINGH INFRAZONE PRIVATE LIMITED |            | 98.36% | - |
|   |                                 | 3050000.00 | 100%   |   |

### Previous reporting Period

| Sr No. | Promotor's Name                 | No of shares | % of total shares | % Change during the year |
|--------|---------------------------------|--------------|-------------------|--------------------------|
| 1      | ARVINDER SINGH                  | 12499.00     | 0.41%             | -                        |
| 2      | GURNAM SINGH                    | 1.00         | 0.00%             | -                        |
| 3      | YUVRAJ SINGH                    | 10000.00     | 0.33%             | -                        |
| 4      | SATBEER SINGH                   | 10000.00     | 0.33%             | -                        |
| 5      | RAVINDER KAUR                   | 12500.00     | 0.41%             | -                        |
| 6      | SUDEEP KAUR                     | 2500.00      | 0.08%             | -                        |
| 7      | GURPREET KAUR                   | 2500.00      | 0.08%             | -                        |
|        |                                 | 3000000.00   |                   |                          |
| 8      | SINGH INFRAZONE PRIVATE LIMITED |              | 98.36%            | -                        |
|        |                                 | 3050000.00   | 100.00%           |                          |

### e) STATEMENTS OF CHANGES IN EQUITY

#### Current Reporting Period

| Balance at the beginning of the current reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the current reporting period | Changes in Equity Share Capital during the current year | Balance at the end of the current reporting period |
|--|---|--|---|--|
| 3,050,000.00   | -   | 3,050,000.00   | 3,050,000.00  | 6,100,000.00                                       |

#### Previous reporting Period

| Balance at the beginning of the previous reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the previous reporting period | Changes in Equity Share Capital during the previous year | Balance at the end of the previous reporting period |
|---|---|---|--|---|
| 3,050,000.00  | -   | 3,050,000.00  | 3,050,000.00   | 6,100,000.00  |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

4 Reserves and surplus

( Rupees in Lacs)

| Particulars  | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--|-------------------------|-------------------------|
| <b>a. Securities Premium Reserve</b>   |                         |                         |
| <b>Securities Premium Reserve</b>  |                         |                         |
| Balance at the beginning of the year   | -                       | -                       |
| Add: Premium on shares issued during the year                                  |                         |                         |
| Less: Utilising during the year for:   |                         |                         |
| Issuing bonus shares   |                         |                         |
| Writing off shares issue expenses  |                         |                         |
| Balance at the end of the year   | -                       | -                       |
| <b>b. Surplus in the statement of profit and loss</b>                          |                         |                         |
| Balance as per last financial statements                                       | 247.58                  | 228.72                  |
| Add : Profit for the year  | 22.51                   | 18.86                   |
| Less: Loss Due to Change in<br>Rate of Depreciation as per<br>Company Act 2013 |                         |                         |
| <b>Net surplus in the statement of profit and loss</b>                         | <b>270.09</b>           | <b>247.58</b>           |
| <b>Total reserves and surplus</b>  | <b>270.0868662</b>      | <b>247.58</b>           |

5 LONG TERM BORROWINGS

( Rupees in Lacs)

| Particulars  | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--|-------------------------|-------------------------|
| <b>Secured Loans</b>                                 |                         |                         |
| Term Loan From Bank                                  | -                       | -                       |
| <b>Unsecured Loans</b>                               |                         |                         |
| Inter Corporate Deposits                             | (2,494.89)              | (2,594.85)              |
| Loan from Director                                   | 1,897.02                | 1,123.95                |
| Loans and advances from related<br>Loans from Others | -                       | -                       |
|  | 0.00                    | 120.00                  |
|  | <b>(597.87)</b>         | <b>(1,350.90)</b>       |

6 Deferred tax Liabilities

( Rupees in Lacs)

| Particulars                                      | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--|-------------------------|-------------------------|
| <b>Deferred Tax Liability</b>                    |                         |                         |
| - Fixed assets: Impact of difference between tax | (5.31)                  | (5.31)                  |
| Deferred Tax Liability                           | (5.31)                  | (5.31)                  |
| <b>Net Deferred Tax Liabilities</b>              | <b>(5.31)</b>           | <b>(5.31)</b>           |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

**7 OTHER LONG TERM LIABILITIES**

( Rupees in Lacs)

| Particulars   | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---------------|-------------------------|-------------------------|
| Trade Payable | -                       | -                       |
| Others        | -                       | -                       |
|               | -                       | -                       |

**8 LONG TERM PROVISIONS**

( Rupees in Lacs)

| Particulars                     | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---------------------------------|-------------------------|-------------------------|
| Provision for employee benefits | -                       | -                       |
| Others                          | -                       | -                       |
|                                 | -                       | -                       |

**9 SHORT TERM BORROWINGS**

( Rupees in Lacs)

| Particulars   | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---|-------------------------|-------------------------|
| <b>SECURED LOANS</b>  | -                       | -                       |
| OD A/C  | 127.30                  | 131.20                  |
| CASH CREDIT   | -                       | -                       |
| (Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of |                         |                         |
| <b>Unsecured Loans</b>  |                         |                         |
| Loans and advances from related parties- Short Term   | -                       | -                       |
| Loans from Others- Short Term   | -                       | -                       |
|   | 127.30                  | 131.20                  |

**10 Trade Payables**

Figures For the Current Reporting Period

( Rupees in Lacs)

| Particulars                       | Outstanding for following periods from due date of payment |              |           |                   |          |
|-----------------------------------|--|--------------|-----------|-------------------|----------|
|                                   | Less than 1<br>Year  | 1-2<br>Years | 2-3 Years | More than 3 Years | Total    |
| MSME                              | -  | -            | -         | -                 | -        |
| Others-Raw Material Trade Payable | -  | -            | -         | -                 | -        |
| Dispute dues-MSME                 | -  | -            | -         | -                 | -        |
| Dispute dues                      | -  | -            | -         | -                 | -        |
| Others-For Capital Goods          | -  | -            | -         | -                 | -        |
| <b>Total</b>                      | -  | -            | -         | -                 | 4,185.36 |

For Agrante Realty Ltd.

  
 Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

Figures For Previous Reporting Period

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total    |
|-------------------|--|-----------|-----------|-------------------|----------|
|                   | Less than 1 Year   | 1-2 Years | 2-3 Years | More than 3 Years |          |
| MSME              | -  | -         | -         | -                 | -        |
| Others            | -  | -         | -         | -                 | -        |
| Dispute dues-MSME | -  | -         | -         | -                 | -        |
| Dispute dues      | -  | -         | -         | -                 | -        |
| Others            | -  | -         | -         | -                 | -        |
| <b>Total</b>      |  |           |           |                   | 5,024.09 |

## 11 Other current liabilities

( Rupees in Lacs)

| Particulars                               | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---|-------------------------|-------------------------|
| <b>a) Expenses Payable</b>                |                         |                         |
| -Audit Fee Payable                        | -                       | -                       |
| -Professional Exp Payable                 | -                       | -                       |
| -Other Payable                            | -                       | -                       |
| Provision for Expenses                    | 16.72                   | 15.42                   |
| <b>b) Advance Received</b>                |                         |                         |
| Advance Received From Customers           | -                       | -                       |
| Advance Received Against Sale of Property | -                       | -                       |
| Rent Security                             | -                       | -                       |
| Advance Recd Against Sale of Property     | -                       | -                       |
|   | -                       | -                       |
|   | -                       | -                       |
| <b>Total</b>                              | <b>16.72</b>            | <b>15.42</b>            |

## 12 SHORT TERM PROVISIONS

( Rupees in Lacs)

| Particulars  | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--|-------------------------|-------------------------|
| <b>(a) Provision for employee benefits</b>             |                         |                         |
| ESI Employees Contribution Payable                     | -                       | -                       |
| ESI Employers Contribution Payable                     | 0.07                    | 0.07                    |
| EPFO Employees Contribution Payable                    | -                       | -                       |
| EPFO Employers Contribution Payable                    | -                       | -                       |
| Wages and Salaries Payable                             | 173.21                  | 113.77                  |
| <b>(b) Provision - for TAX</b>                         |                         |                         |
| -Income Tax  | 54.10                   | 46.93                   |
| -TDS PAYABLE   | 29.26                   | 23.93                   |
| GST Payable  | 80.17                   | 60.97                   |
| (refer Note 24 for details of dues to micro and small) |                         |                         |
|  | <b>336.80</b>           | <b>245.67</b>           |

For Agrante Realty Ltd.

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# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

Note: Deferred tax assets is not recognized due to lack of virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which the deferred tax asset can be realized.

### 14 NON CURRENT INVESTMENTS ( Rupees in Lacs)

| Particulars                          | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--------------------------------------|-------------------------|-------------------------|
| a) Investment property               | 2,104.32                | 1,956.22                |
| b) Investments in Equity Instruments | -                       | -                       |
| c) Investments in partnership firms  | -                       | -                       |
|                                      | 2,104.32                | 1,956.22                |

### 15 Long Term Loans and advances ( Rupees in Lacs) (Unsecured, considered good unless otherwise stated)

| Particulars                        | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|------------------------------------|-------------------------|-------------------------|
| a) MAT Credit Entitlement          | -                       | -                       |
| b) Taxes Paid (Net of Provisions)  | 16.75                   | 13.56                   |
| c) Loans and advances to employees | -                       | -                       |
| d) Loans & Advances - Other        | 1,531.37                | 1,447.87                |
| e) Capital advances                | -                       | -                       |
|                                    | 1,548.12                | 1,461.42                |
| Total (A+B)                        | 1,548.12                | 1,461.42                |

### 16 OTHER LONG TERM ASSETS ( Rupees in Lacs)

| Particulars                 | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|-----------------------------|-------------------------|-------------------------|
| Long Term Trade Receivables | -                       | -                       |
| Security Deposits Paid      | 5.48                    | 5.48                    |
| Others                      | -                       | -                       |
|                             | 5.48                    | 5.48                    |

### 17 Inventories ( Rupees in Lacs) (At lower of cost and net realisable value)

| Particulars                               | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|---|-------------------------|-------------------------|
| Finished Goods                            | -                       | -                       |
| Raw Material (including Packing Material) | -                       | -                       |
| W I P                                     | 408.06                  | 777.06                  |
| Stock with Consignee                      | -                       | -                       |
| Total                                     | 408.06                  | 777.06                  |

### 18 Trade Receivables

Figures For the Current Reporting Period

| Particulars                                  | Outstanding for following periods from due date of payment |                     |           |           |       |
|--|--|---------------------|-----------|-----------|-------|
|  | Less than 6<br>Months                                      | 6 Months -<br>1Year | 1-2 Years | 2-3 Years | Total |
| Undisputed Trade Receivables- Considered     | -  | -                   | -         | -         | -     |
| Undisputed Trade Receivables- Considered     | -  | -                   | -         | -         | -     |
| Disputed Trade Receivables- Considered Goods | -  | -                   | -         | -         | -     |
| Disputed Trade Receivables- Considered       | -  | -                   | -         | -         | -     |
| Others                                       | -  | -                   | -         | -         | -     |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Figures For the Previous Reporting Period

| Particulars                                  | Outstanding for following periods from due date of payment |                  |           |           |                   |
|--|--|------------------|-----------|-----------|-------------------|
|  | Less than 6 Months   | 6 Months - 1Year | 1-2 Years | 2-3 Years | More than 3 Years |
| Undisputed Trade Receivables- Considered     | -  | -                | -         | -         | -                 |
| Undisputed Trade Receivables- Considered     | -  | -                | -         | -         | -                 |
| Disputed Trade Receivables- Considered Goods | -  | -                | -         | -         | -                 |
| Disputed Trade Receivables- Considered       | -  | -                | -         | -         | -                 |
| Others                                       |  |                  |           |           |                   |

**19 Cash and Bank Balances**

( Rupees in Lacs)

| Particulars               | As at          | As at          |
|---------------------------|----------------|----------------|
|                           | March 31, 2025 | March 31, 2024 |
| Cash and Cash equivalents |                |                |
| a) Balances with banks    |                |                |
| In Current Accounts       | (28.26)        | (44.68)        |
| b) Cash on Hand           | 141.82         | 206.72         |
| <b>Total</b>              | <b>113.57</b>  | <b>162.04</b>  |

**20 SHORT TERM LOANS AND ADVANCES**

( Rupees in Lacs)

| Particulars                 | Non Current    |                | Current        |                |
|-----------------------------|----------------|----------------|----------------|----------------|
|                             | As at          | As at          | As at          | As at          |
|                             | March 31, 2025 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| Advance For Suppliers       | -              | -              | -              | -              |
| Advance For Machinery       | -              | -              | -              | -              |
| Advance For Land & Building | -              | -              | -              | -              |
| Advance Tax                 | -              | -              | -              | -              |
| Bank Charges Receivable     | -              | -              | -              | -              |
| GST INPUT                   | -              | -              | -              | -              |
| Others-Advance To Employee  | -              | -              | -              | -              |
| <b>Total</b>                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |

**21 OTHER CURRENT ASSETS**

( Rupees in Lacs)

| Particulars                 | As at          | As at          |
|-----------------------------|----------------|----------------|
|                             | March 31, 2025 | March 31, 2024 |
| Preliminary exps. w/off     | -              | -              |
| Investment In Fixed Deposit | 430.30         | 211.72         |
| Others-Prepaid Exp.         | 0.61           | 0.61           |
| <b>Total</b>                | <b>430.91</b>  | <b>212.32</b>  |



For Agrante Realty Ltd.

  
 Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

## 22 Revenue from operations

| Particulars           | ( Rupees in Lacs)       |                         |
|-----------------------|-------------------------|-------------------------|
|                       | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
| Revenue from Services |                         |                         |
| Sale of Goods         | -                       | -                       |
| Income                | 1,399.05                | 714.73                  |
| <b>Total (A+B)</b>    | <b>1,399.05</b>         | <b>714.73</b>           |

## 23 Other income

| Particulars                               | ( Rupees in Lacs)       |                         |
|---|-------------------------|-------------------------|
|   | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
| a) Interest Received on Income tax Refund | -                       | -                       |
| b) Other Income                           | 3.91                    | 3.31                    |
| c) Discount Received                      | -                       | -                       |
| d) Interest Income                        | 22.98                   | 17.60                   |
| <b>Total</b>                              | <b>26.88</b>            | <b>20.91</b>            |

## 23 (b) Project Expenses

| Particulars  | ( Rupees in Lacs)       |                         |
|--------------|-------------------------|-------------------------|
|              | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
| Project Exp. | 1,456.97                | 726.11                  |
| <b>Total</b> | <b>1,456.97</b>         | <b>726.11</b>           |

## 25 (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade

| Particulars                              | ( Rupees in Lacs)       |                         |
|--|-------------------------|-------------------------|
|  | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
| Inventories at the beginning of the year | 1,178.71                | 1,163.72                |
| Less: Inventory at the end of the year   | 1,239.41                | 1,178.71                |
| <b>Total</b>                             | <b>(60.71)</b>          | <b>-14.98</b>           |

## 26 (d) Employee benefits expense

| Particulars            | ( Rupees in Lacs)       |                         |
|------------------------|-------------------------|-------------------------|
|                        | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
| Salaries & wages       | -                       | -                       |
| Director Remuneration  | -                       | -                       |
| Staff Welfare Expenses | -                       | -                       |
| <b>Total</b>           | <b>-</b>                | <b>-</b>                |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

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

## 27 (e) Finance costs

( Rupees in Lacs)

| Particulars        | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--------------------|-------------------------|-------------------------|
| Bank Charges       | -                       | -                       |
| Interest on CC A/c | -                       | -                       |
| <b>Total</b>       | <b>-</b>                | <b>-</b>                |

## 28 Other Expenses

( Rupees in Lacs)

| Particulars                              | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|--|-------------------------|-------------------------|
| <b>(A) DIRECT EXPENSES</b>               |                         |                         |
| Consumables                              | -                       | -                       |
| Rent Paid                                | -                       | -                       |
| <b>(B) INDIRECT EXPENSES</b>             |                         |                         |
| Advertising                              | -                       | -                       |
| Payment to auditor (Refer details below) | -                       | -                       |
| Short & Excess                           | -                       | -                       |
| Sundry Balance w/off                     | -                       | -                       |
| Sales Promotion                          | -                       | -                       |
| Website & Domain Charges                 | -                       | -                       |
| Welfare A/c                              | -                       | -                       |
| <b>Total</b>                             | <b>0.00</b>             | <b>-</b>                |

## Payment to auditor

( Rupees in Lacs)

| Particulars    | As at<br>March 31, 2025 | As at<br>March 31, 2024 |
|----------------|-------------------------|-------------------------|
| As auditor:    |                         |                         |
| Audit Fees     | -                       | -                       |
| Tax Audit Fees | -                       | -                       |
|                | <b>-</b>                | <b>-</b>                |

For Agrante Realty Ltd.

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### AGRANTE REALTY LIMITED

Depreciation Chart as per Income Tax for F Y 2024-25

| S.R. | Particulars            | W.D.V. as on<br>1.4.2024 | Addition             |                  | Sale | Total          | Rate | Depreciation | W.D.V as on<br>31.03.2025 |
|------|------------------------|--------------------------|----------------------|------------------|------|----------------|------|--------------|---------------------------|
|      |                        |                          | Less than Six Months | After six Months |      |                |      |              |                           |
| 1    | Capital Work & Process | 138,880,260.93           | -                    | -                | -    | 138,880,260.93 | -    | -            | 138,880,260.93            |
|      | Furniture              | 177,648.10               | -                    | -                | -    | 177,648.10     | 10%  | 17,764.81    | 159,883.29                |
| 2    | Machinery              | 778,143.36               | -                    | -                | -    | 778,143.36     | 15%  | 116,721.50   | 661,421.85                |
| 3    | Computer               | 193,241.71               | -                    | -                | -    | 193,241.71     | 40%  | 77,296.68    | 115,945.03                |
|      | Total                  | 140,029,294.10           | -                    | -                | -    | 140,029,294.10 |      | 211,783.00   | 139,817,511.10            |



For Agrante Realty Ltd.

  
Authorized Signatory

**AGRANTE REALTY LIMITED  
DEPRECIATION CHART FOR F. Y. 2024-25**

FOR ASSETS EXISTING AS ON 31.03.2024

| Date of Purchase / Put to use | Particular                      | Original Cost (Rs) | Dep charged upto 31.03.2024 | WDV as on 01.04.2024 | Life as per Co. Act, 2013 | Useful Life Taken | Life Used till 31/03/2024 | Remaining Life | Salvaged value | Depreciable amount over whole life | Rate of Dep. | Dep for the Year 2024-25 | WDV as on 31st Mar 2025 |
|-------------------------------|---------------------------------|--------------------|-----------------------------|----------------------|---------------------------|-------------------|---------------------------|----------------|----------------|------------------------------------|--------------|--------------------------|-------------------------|
| <b>(U.) Office Equipments</b> |                                 |                    |                             |                      |                           |                   |                           |                |                |                                    |              |                          |                         |
| 29-Oct-2020                   | Air Conditioner - KVV Site      | 439,049            | 381,628                     | 57,421               | 5.00                      |                   | 3.42                      | 1.58           | 21,952         | 417,097                            | 45.63%       | 26,200                   | 31,221                  |
| 14-Oct-2020                   | Bar Bending Machine             | 145,000            | 126,492                     | 18,508               | 5.00                      |                   | 3.46                      | 1.54           | 7,250          | 137,750                            | 45.65%       | 8,449                    | 10,059                  |
| 31-Dec-2020                   | Bar Bending Machine             | 145,000            | 124,041                     | 20,959               | 5.00                      |                   | 3.25                      | 1.75           | 7,250          | 137,750                            | 45.47%       | 9,530                    | 11,430                  |
| 14-Oct-2020                   | Bar Cutting Machine             | 138,000            | 120,386                     | 17,614               | 5.00                      |                   | 3.46                      | 1.54           | 6,900          | 131,100                            | 45.65%       | 8,041                    | 9,573                   |
| 15-Jan-2021                   | Bar Cutting Machine             | 138,000            | 117,583                     | 20,417               | 5.00                      |                   | 3.21                      | 1.79           | 6,900          | 131,100                            | 45.42%       | 9,273                    | 11,144                  |
| 4-Sep-2020                    | High Frequency Vibrator         | 190,000            | 167,296                     | 22,704               | 5.00                      |                   | 3.57                      | 1.43           | 9,500          | 180,500                            | 45.68%       | 10,372                   | 12,332                  |
| 31-Dec-2020                   | High Frequency Vibrator         | 114,407            | 97,870                      | 16,537               | 5.00                      |                   | 3.25                      | 1.75           | 5,720          | 108,687                            | 45.47%       | 7,519                    | 9,018                   |
| 18-Dec-2020                   | Horizontal REBAR Erection Crane | 56,780             | 35,411                      | 21,369               | 10.00                     |                   | 3.28                      | 6.72           | 2,839          | 53,941                             | 25.96%       | 5,548                    | 15,821                  |
| 19-Aug-2020                   | HP Toner 256x Bk Li Cart.       | 4,000              | 3,534                       | 466                  | 5.00                      |                   | 3.62                      | 1.38           | 200            | 3,800                              | 45.70%       | 213                      | 253                     |
| 12-Aug-2020                   | Induction Cook Top - KVV Site   | 2,119              | 1,875                       | 244                  | 5.00                      |                   | 3.64                      | 1.36           | 106            | 2,013                              | 45.66%       | 111                      | 132                     |
| 17-Feb-2021                   | Machinery and Tools Kits - KVV  | 41,771             | 25,293                      | 16,477               | 10.00                     |                   | 3.12                      | 6.88           | 2,089          | 39,682                             | 25.93%       | 4,372                    | 17,206                  |
| 5-Aug-2020                    | Matrix Vision Pro 412           | 14,500             | 12,852                      | 1,648                | 5.00                      |                   | 3.65                      | 1.35           | 725            | 13,775                             | 45.68%       | 753                      | 895                     |
| 12-Aug-2020                   | Microwave - KVV Site            | 5,920              | 5,240                       | 680                  | 5.00                      |                   | 3.64                      | 1.36           | 296            | 5,624                              | 45.66%       | 311                      | 370                     |
| 4-Feb-2021                    | Printer Canon MF 244DW          | 16,356             | 13,860                      | 2,496                | 5.00                      |                   | 3.15                      | 1.85           | 818            | 15,538                             | 45.35%       | 1,132                    | 1,364                   |
| 27-Aug-2020                   | Printer HP Laserjet 108A        | 7,373              | 6,503                       | 870                  | 5.00                      |                   | 3.59                      | 1.41           | 369            | 7,004                              | 45.67%       | 397                      | 473                     |
| 21-Nov-2020                   | Printer HP Laserjet 126 NW      | 13,475             | 11,645                      | 1,830                | 5.00                      |                   | 3.36                      | 1.64           | 674            | 12,801                             | 45.59%       | 834                      | 996                     |
| 12-Aug-2020                   | Refrigerator - KVV Site         | 7,203              | 6,275                       | 928                  | 5.00                      |                   | 3.64                      | 1.36           | 360            | 6,843                              | 45.71%       | 379                      | 450                     |
| 30-Sep-2020                   | RO Plant - KVV Site             | 165,000            | 106,706                     | 58,294               | 10.00                     |                   | 3.50                      | 6.50           | 8,250          | 156,750                            | 25.98%       | 15,147                   | 43,147                  |
| 25-Nov-2020                   | Tower Host                      | 385,000            | 332,418                     | 52,582               | 5.00                      |                   | 3.35                      | 1.65           | 19,250         | 365,750                            | 45.57%       | 23,962                   | 28,621                  |
| 31-Mar-2021                   | Tower Host                      | 400,000            | 333,711                     | 66,289               | 5.00                      |                   | 3.00                      | 2.00           | 20,000         | 380,000                            | 45.12%       | 29,968                   | 36,381                  |
| 10-Sep-2020                   | Vertel Team Talky - KVV Site    | 6,356              | 5,588                       | 768                  | 5.00                      |                   | 3.56                      | 1.44           | 318            | 6,038                              | 45.69%       | 351                      | 417                     |
| 16-May-2020                   | Office Pedestal Fan             | 5,640              | 5,083                       | 557                  | 5.00                      |                   | 3.88                      | 1.12           | 282            | 5,358                              | 45.47%       | 253                      | 342                     |
| 16-May-2020                   | Office Wall Fan                 | 6,349              | 5,903                       | 446                  | 5.00                      |                   | 3.88                      | 1.12           | 327            | 6,022                              | 45.48%       | 294                      | 352                     |
| 3-Jan-2015                    | Mobile                          | 4,141              | 3,883                       | 258                  | 10.00                     |                   | 9.25                      | 0.75           | 207            | 3,934                              | 25.35%       | 51                       | 207                     |
| 8-Jan-2015                    | Mobile                          | 15,499             | 14,529                      | 970                  | 10.00                     |                   | 9.23                      | 0.77           | 775            | 14,724                             | 25.37%       | 195                      | 775                     |
| 12-Feb-2013                   | Computer/Mouse                  | 1,524              | 1,426                       | 98                   | 10.00                     |                   | 9.14                      | 0.86           | 76             | 1,448                              | 25.52%       | 22                       | 76                      |
| 1-Aug-2014                    | Computer                        | 28,875             | 27,302                      | 1,573                | 10.00                     |                   | 9.67                      | 0.33           | 1,444          | 27,431                             | 22.92%       | 129                      | 1,444                   |
| 1-Jul-2014                    | Laptop                          | 31,200             | 29,503                      | 1,697                | 10.00                     |                   | 9.68                      | 0.32           | 1,560          | 29,640                             | 22.92%       | 137                      | 1,560                   |
| 1-Jul-2014                    | Laptop                          | 31,200             | 29,487                      | 1,713                | 10.00                     |                   | 9.64                      | 0.36           | 1,560          | 29,640                             | 23.10%       | 153                      | 1,560                   |
| 1-Aug-2014                    | UPS                             | 2,150              | 2,032                       | 118                  | 10.00                     |                   | 9.66                      | 0.34           | 108            | 2,042                              | 23.11%       | 10                       | 108                     |
| 28-Aug-2014                   | UPS                             | 2,150              | 2,030                       | 120                  | 10.00                     |                   | 9.60                      | 0.40           | 108            | 2,042                              | 23.02%       | 12                       | 108                     |

For Agrante Realty Ltd.

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|             |                                     |           |           |         |       |  |      |       |        |           |        |         |         |
|-------------|-------------------------------------|-----------|-----------|---------|-------|--|------|-------|--------|-----------|--------|---------|---------|
| 5-Mar-2020  | Computer                            | 28,983    | 26,457    | 2,526   | 5.00  |  | 4.07 | 0.93  | 1,449  | 27,534    | 45.13% | 1,077   | 1,449   |
| 4-Mar-2020  | HP A3 Multifunction M436N A3 Size   | 31,000    | 28,296    | 2,704   | 5.00  |  | 4.08 | 0.92  | 1,550  | 29,450    | 45.28% | 1,134   | 1,550   |
| 6-Mar-2020  | 4 Wheel Trolley                     | 74,000    | 67,522    | 6,478   | 5.00  |  | 4.07 | 0.93  | 3,700  | 70,300    | 45.28% | 2,778   | 3,700   |
| 26-Feb-2020 | Bar Bending Machine - BBM32         | 220,339   | 201,325   | 19,014  | 5.00  |  | 4.10 | 0.90  | 11,017 | 209,322   | 45.32% | 7,997   | 11,017  |
| 26-Feb-2020 | Bar Cutting Machine - BCM32         | 220,339   | 201,325   | 19,014  | 5.00  |  | 4.10 | 0.90  | 11,017 | 209,322   | 45.32% | 7,997   | 11,017  |
| 29-Feb-2020 | Compactor Machine - KVV Site        | 38,000    | 34,705    | 3,295   | 5.00  |  | 4.09 | 0.91  | 1,900  | 36,100    | 45.31% | 1,395   | 1,900   |
| 26-Feb-2020 | Digital Generator (DG) - 62.5 KVA   | 406,780   | 371,678   | 35,102  | 5.00  |  | 4.10 | 0.90  | 20,339 | 386,441   | 45.32% | 14,763  | 20,339  |
| 26-Dec-2019 | Total Station - (Level Machine)     | 265,500   | 244,755   | 20,745  | 5.00  |  | 4.27 | 0.73  | 13,275 | 252,225   | 45.56% | 7,470   | 13,275  |
| 6-Mar-2020  | Tower Hoist                         | 1,126,000 | 1,027,443 | 98,557  | 5.00  |  | 4.07 | 0.93  | 56,300 | 1,069,700 | 45.28% | 42,257  | 56,300  |
| 26-Feb-2020 | Welding Machine 400 Amp - KVV Site  | 24,000    | 21,919    | 2,081   | 5.00  |  | 4.09 | 0.91  | 1,200  | 22,800    | 45.31% | 881     | 1,200   |
| 6-Jan-2022  | Air Conditioner - KVV Site          | 360,615   | 264,253   | 96,363  | 5.00  |  | 2.23 | 2.77  | 18,031 | 342,584   | 45.43% | 43,778  | 52,585  |
| 16-Aug-2021 | Argon Gas Cylinder -KVV Site        | 14,500    | 5,876     | 8,624   | 15.00 |  | 2.62 | 12.38 | 725    | 13,775    | 18.13% | 1,564   | 7,060   |
| 28-Jan-2022 | Bio Matric Anten. Machine -KVV Site | 18,644    | 8,866     | 9,779   | 10.00 |  | 2.17 | 7.83  | 932    | 17,712    | 25.94% | 2,537   | 7,242   |
| 16-Aug-2021 | CCTV Camera                         | 22,190    | 17,466    | 4,724   | 5.00  |  | 2.62 | 2.38  | 1,110  | 21,080    | 45.65% | 2,156   | 2,567   |
| 7-Sep-2021  | CCTV Camera                         | 32,800    | 25,556    | 7,244   | 5.00  |  | 2.56 | 2.44  | 1,640  | 31,160    | 45.66% | 3,307   | 3,936   |
| 29-Oct-2021 | CCTV Camera                         | 27,021    | 20,528    | 6,493   | 5.00  |  | 2.42 | 2.58  | 1,351  | 25,670    | 45.61% | 2,961   | 3,532   |
| 20-Dec-2021 | CCTV Camera                         | 252,490   | 186,725   | 65,765  | 5.00  |  | 2.28 | 2.72  | 12,625 | 239,865   | 45.48% | 29,911  | 35,853  |
| 1-Feb-2022  | CCTV Camera                         | 10,313    | 4,887     | 5,426   | 10.00 |  | 2.16 | 7.84  | 516    | 9,797     | 25.93% | 1,407   | 4,019   |
| 16-Aug-2021 | Concrete Pump Pipeline - KVV Site   | 254,911   | 137,704   | 117,207 | 10.00 |  | 2.62 | 7.38  | 12,746 | 242,165   | 25.98% | 30,450  | 86,737  |
| 22-Jul-2021 | Cooler -KVV Site                    | 20,000    | 15,922    | 4,078   | 5.00  |  | 2.69 | 2.31  | 1,000  | 19,000    | 45.63% | 1,861   | 2,217   |
| 30-Jul-2021 | Digital Generator (DG) - KVV Site   | 669,492   | 366,056   | 303,436 | 10.00 |  | 2.67 | 7.33  | 33,475 | 636,017   | 25.98% | 78,821  | 212,880 |
| 8-Jun-2021  | Elevators -KVV Site                 | 1,227,750 | 695,789   | 531,961 | 10.00 |  | 2.81 | 7.19  | 61,388 | 1,166,362 | 25.95% | 138,065 | 393,896 |
| 23-Nov-2021 | High Frequency Vibrator             | 223,200   | 167,423   | 55,777  | 5.00  |  | 2.35 | 2.65  | 11,160 | 212,040   | 45.55% | 25,409  | 30,368  |
| 24-Aug-2021 | Machinery and Tools Kits - KVV Site | 39,505    | 30,983    | 8,522   | 5.00  |  | 2.60 | 2.40  | 1,975  | 37,530    | 45.66% | 3,891   | 4,631   |
| 25-Feb-2022 | Machinery and Tools Kits - KVV Site | 161,254   | 114,889   | 46,365  | 5.00  |  | 2.10 | 2.90  | 8,063  | 153,191   | 45.25% | 20,979  | 25,386  |
| 23-Feb-2022 | Printer HP Laserjet Pro M 128FN     | 17,797    | 12,694    | 5,103   | 5.00  |  | 2.10 | 2.90  | 890    | 16,907    | 45.25% | 2,309   | 2,792   |
| 26-Aug-2021 | Tower Hoist                         | 1,773,424 | 951,157   | 694,194 | 10.00 |  | 2.60 | 7.40  | 88,671 | 1,684,753 | 24.27% | 168,473 | 525,721 |
| 28-Jan-2022 | Tower Hoist                         | 16,114    | 7,661     | 8,452   | 10.00 |  | 2.17 | 7.83  | 806    | 15,308    | 25.94% | 2,192   | 6,260   |
| 22-Sep-2021 | Welding Machine - KVV Site          | 88,175    | 68,211    | 19,962  | 5.00  |  | 2.52 | 2.48  | 4,409  | 83,766    | 45.65% | 9,113   | 10,849  |
| 29-Oct-2021 | Computer                            | 87,881    | 79,835    | 8,046   | 3.00  |  | 2.42 | 0.58  | 4,394  | 83,487    | 64.88% | 3,652   | 4,394   |
| 28-Jan-2022 | Computer                            | 55,932    | 49,419    | 6,514   | 3.00  |  | 2.17 | 0.83  | 2,797  | 53,135    | 64.00% | 3,717   | 2,797   |
| 14-Jul-2021 | Furniture                           | 536,578   | 296,688   | 239,890 | 10.00 |  | 2.72 | 7.28  | 26,829 | 509,749   | 25.97% | 62,302  | 177,567 |
| 21-Jul-2021 | Office Pedestal Fan                 | 7,966     | 4,385     | 3,581   | 10.00 |  | 2.70 | 7.30  | 398    | 7,568     | 25.99% | 930     | 2,651   |
| 19-Aug-2021 | Software                            | 60,800    | 47,793    | 13,007  | 5.00  |  | 2.62 | 2.38  | 3,040  | 57,760    | 45.66% | 5,939   | 7,068   |
| 11-Feb-2022 | Software                            | 13,500    | 9,696     | 3,804   | 5.00  |  | 2.13 | 2.87  | 675    | 12,825    | 45.30% | 1,723   | 2,081   |
| 21-Jul-2021 | Vacuum Cleaner Philips              | 6,271     | 4,993     | 1,278   | 5.00  |  | 2.70 | 2.30  | 314    | 5,957     | 45.61% | 583     | 695     |
| 19-Jun-2021 | Water Dispenser                     | 11,356    | 6,387     | 4,969   | 10.00 |  | 2.78 | 7.22  | 568    | 10,788    | 25.96% | 1,290   | 3,679   |
| 29-Apr-2022 | CCTV Camera -KVV Site               | 5,130     | 1,628     | 3,502   | 15.00 |  | 1.92 | 13.08 | 257    | 4,873     | 18.11% | 634     | 2,868   |
| 13-Apr-2022 | Cooler -KVV Site                    | 10,800    | 7,452     | 3,348   | 5.00  |  | 1.97 | 3.03  | 540    | 10,260    | 45.20% | 1,513   | 1,834   |
| 20-May-2022 | Cooler -KVV Site                    | 22,000    | 14,660    | 7,340   | 5.00  |  | 1.87 | 3.13  | 1,100  | 20,900    | 45.43% | 3,334   | 4,006   |
| 16-Nov-2022 | Anti Smog Gun                       | 174,640   | 41,235    | 133,405 | 15.00 |  | 1.37 | 13.63 | 8,732  | 165,908   | 18.13% | 24,190  | 109,216 |
| 16-Nov-2022 | Machinery and Tools Kits - KVV Site | 45,603    | 12,324    | 33,280  | 15.00 |  | 1.60 | 13.40 | 2,280  | 43,323    | 18.13% | 6,035   | 27,244  |
| 6-Jul-2023  | Machinery and Tools Kits - KVV Site | 5,694     | 1,226     | 4,468   | 15.00 |  | 1.23 | 13.77 | 285    | 5,409     | 18.12% | 810     | 3,658   |
| 28-Nov-2022 | HP Laserjet Mgd MFP M72625DN        | 98,294    | 52,866    | 45,428  | 5.00  |  | 1.34 | 3.66  | 4,915  | 93,379    | 45.53% | 20,684  | 24,745  |
| 7-Mar-2023  | HP Laserjet Mgd MFP M72625DN        | 5,000     | 2,340     | 2,660   | 5.00  |  | 1.07 | 3.93  | 250    | 4,750     | 45.20% | 1,202   | 1,458   |

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|                                   |                                     |            |            |           |       |       |       |         |            |        |           |           |
|-----------------------------------|-------------------------------------|------------|------------|-----------|-------|-------|-------|---------|------------|--------|-----------|-----------|
| 10-Oct-2022                       | Laptop Intel                        | 74,500     | 42,578     | 31,922    | 5.00  | 1.47  | 3.53  | 3,725   | 70,775     | 45.62% | 14,564    | 17,358    |
| 17-Nov-2022                       | Mobile                              | 32,000     | 17,455     | 14,545    | 5.00  | 1.37  | 3.63  | 1,600   | 30,400     | 45.56% | 6,626     | 7,919     |
| 30-Jul-2022                       | Telephone                           | 1,398      | 866        | 532       | 5.00  | 1.67  | 3.33  | 70      | 1,328      | 45.63% | 243       | 289       |
| 29-Nov-2022                       | Thermal Fogging Machine             | 24,898     | 5,747      | 19,151    | 15.00 | 1.34  | 13.66 | 1,245   | 23,653     | 18.13% | 3,472     | 15,679    |
| 9-Jun-2023                        | Machinery and Tools Kits - KVV Site | 28,111     | 4,127      | 23,984    | 15.00 | 0.81  | 14.19 | 1,406   | 26,705     | 18.12% | 4,346     | 19,636    |
| 4-Oct-2023                        | Machinery and Tools Kits - KVV Site | 6,870      | 610        | 6,260     | 15.00 | 0.49  | 14.51 | 344     | 6,526      | 18.12% | 1,135     | 5,126     |
| 12-Jun-2023                       | Mosquito Eliminator                 | 8,260      | 2,989      | 5,271     | 5.00  | 0.80  | 4.20  | 413     | 7,847      | 45.49% | 2,398     | 2,974     |
| <b>(D) Furniture and Fixtures</b> |                                     |            |            |           |       |       |       |         |            |        |           |           |
| 27-Mar-2013                       | Furniture & Fixtures                | 62,920     | 55,850     | 7,070     | 10.00 | 10.94 | 8.07  | 3,146   | 59,774     | 9.55%  | 675       | 6,395     |
| 27-Mar-2013                       | Furniture & Fixtures                | 133,114    | 118,150    | 14,964    | 10.00 | 10.94 | 8.07  | 6,656   | 126,458    | 9.55%  | 1,430     | 13,534    |
| 30-Jul-2013                       | Furniture & Fixtures                | 244,249    | 216,740    | 27,509    | 10.00 | 10.93 | 8.08  | 12,212  | 232,037    | 9.56%  | 2,630     | 24,879    |
| 31-Mar-2014                       | Furniture & Fixtures                | 50,000     | 43,638     | 6,362     | 10.00 | 10.01 | 9.00  | 2,500   | 47,500     | 9.86%  | 627       | 5,235     |
| 25-Feb-2015                       | Coat Hanger Stand                   | 20,250     | 17,432     | 2,818     | 10.00 | 9.10  | 9.00  | 1,013   | 19,237     | 10.75% | 303       | 2,515     |
| 24-Sep-2020                       | Furniture                           | 293,300    | 184,561    | 108,739   | 10.00 | 3.52  | 9.00  | 14,665  | 278,635    | 19.96% | 21,701    | 87,038    |
| 5-Mar-2024                        | Furniture A/c                       | 186,998    | 6,004      | 180,994   | 5.00  | 0.07  | 9.00  | 9,350   | 177,648    | 28.05% | 50,773    | 130,221   |
| <b>(E) VEHICLES</b>               |                                     |            |            |           |       |       |       |         |            |        |           |           |
| 11-Nov-2014                       | Motor Cycle Honda ACTIVA            | 54,734     | 47,393     | 7,341     | 10.00 | 9.39  | 9.00  | 2,737   | 51,997     | 10.38% | 762       | 6,579     |
| 30-Sep-2014                       | Innova car                          | 1,220,941  | 1,059,653  | 161,288   | 10.00 | 9.51  | 9.00  | 61,047  | 1,159,894  | 10.23% | 16,504    | 144,794   |
| <b>Total Assets</b>               |                                     |            |            |           |       |       |       |         |            |        |           |           |
|                                   |                                     | 18,937,857 | 11,902,331 | 3,820,355 |       |       |       | 771,908 | 14,665,938 |        | 1,087,638 | 2,732,716 |

31-Mar-24

(0)

## FOR ASSETS PURCHASED AFTER 01.04.2024

| Date of Purchase / Put to use | Particular                          | Original Cost (Rs) | Life as per Co. Act, 2013 | Salvaged value | Depreciable amount over whole life | Rate of Dep. | Used during the year | Dep for the Year 2024-25 | WDV as on 31st Mar 2025 |
|-------------------------------|-------------------------------------|--------------------|---------------------------|----------------|------------------------------------|--------------|----------------------|--------------------------|-------------------------|
| <b>(A) Office Equipments</b>  |                                     |                    |                           |                |                                    |              |                      |                          |                         |
| 19-Feb-2025                   | Furniture at Site - 106             | 5,898              | 15.00                     | 295            | 5,603                              | 18.10%       | 40                   | 117                      | 5,781                   |
| 31-Mar-2025                   | Machinery and Tools Kits - KVV Site | 17,903             | 15.00                     | 895            | 17,008                             | 18.10%       | 0                    | -                        | 17,903                  |
| 31-May-2024                   | Office Pedestal Fan                 | 9,288              | 10.00                     | 464            | 8,824                              | 25.89%       | 304                  | 2,003                    | 7,285                   |
| <b>Total Assets</b>           |                                     | <b>33,090</b>      |                           | <b>1,654</b>   | <b>31,436</b>                      |              |                      | <b>2,120</b>             | <b>30,970</b>           |

31-Mar-2025

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### INDEPENDENT AUDITORS' REPORT

To,

The Members of **AGRANTE REALTY LIMITED**

**Report on the audit of the financial statements**

#### Opinion

We have audited the accompanying financial statements of **AGRANTE REALTY LIMITED** ("the Company"), which comprise the balance sheet as at March 31<sup>st</sup>, 2024, and the Statement of Profit and Loss for the period 01<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024, 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 **Companies Act, 2013** ('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<sup>st</sup>, 2024, and its profit for the period 01<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024.

#### Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act and the rules thereunder, 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.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended 31.03.2024. 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.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as the Company is an unlisted company.

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility 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.

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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 responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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**

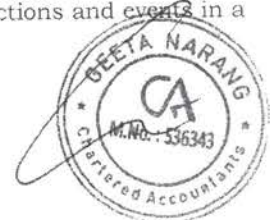
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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
- 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.

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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. The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

### **2. As required by Section 143(3) of the Act, we report that:**

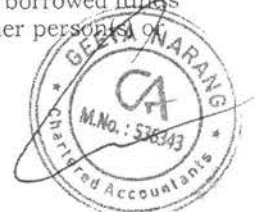
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- (c) The balance sheet, 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 March 31<sup>st</sup>, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31<sup>st</sup>, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 3 (f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- (g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company; and
- (h) 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, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

### **3. 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; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
- d. (i) 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 persons

For Agrante Realty Ltd.

Authorized Signatory



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) 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

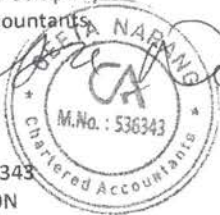
(iii) Based on such audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Dividend declared or paid during the year, if any by the company is in compliance with section 123 of the Companies Act, 2013.

f. Based on our examination which included test checks. The company has used accounting software for maintaining its books of accounts 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 during the course of our audit we did not come across any instance of audit trail feature being tempered with.

For Geeta And Company  
Chartered Accountants

  
Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 01/09/2024  
Place: Delhi  
UDIN: 25536343BMHERV9736



For Agrante Realty Ltd.

  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Balance Sheet as at March 31, 2024

(Rupees in Lacs)

| Particulars   | Note No. | As at March 31, 2024 | As at March 31, 2023 |
|---|----------|----------------------|----------------------|
| <b>I. EQUITY AND LIABILITIES</b>  |          |                      |                      |
| <b>1 Shareholders' funds</b>  |          |                      |                      |
| (a) Share Capital   | 3        | 305.00               | 305.00               |
| (b) Reserves and Surplus  | 4        | 247.58               | 228.72               |
| (c) Money received against share warrants                                       |          | -                    | -                    |
|   |          | <b>552.58</b>        | <b>533.72</b>        |
| <b>2 Share application money pending allotment</b>                              |          |                      |                      |
| <b>3 Non Current liabilities</b>  |          |                      |                      |
| (a) Long Term Borrowings  | 5        | (1,350.90)           | (1,242.52)           |
| (b) Deferred Tax Liabilities (Net)  | 6        | (5.31)               | (5.31)               |
| (c) Other Long Term Liabilities   | 7        | -                    | -                    |
| (d) Long - Term Provisions  | 8        | -                    | -                    |
|   |          | <b>(1,356.20)</b>    | <b>(1,247.83)</b>    |
| <b>4 Current liabilities</b>  |          |                      |                      |
| (a) Short - Term Borrowings   | 9        | 131.20               | 134.27               |
| (b) Trade Payables:   | 10       |                      |                      |
| (i) Total outstanding dues of micro enterprises and small enterprises: and      |          | 5,024.09             | 5,051.60             |
| (ii) Total outstanding dues of creditors other than micro enterprises and small |          |                      | -                    |
| (c) Other Current Liabilities   | 11       | 261.09               | 180.26               |
| (d) Short-Term Provisions   | 12       | -                    | -                    |
|   |          | <b>5,416.38</b>      | <b>5,366.13</b>      |
| <b>Total</b>  |          | <b>4,612.75</b>      | <b>4,652.02</b>      |
| <b>II. ASSETS</b>   |          |                      |                      |
| <b>1 Non-current assets</b>   |          |                      |                      |
| (a) (i) Property, Plant and Equipment   | 13       | 38.20                | 52.22                |
| (ii) Intangible assets  |          |                      |                      |
| (iii) Capital Work in progress  |          |                      |                      |
| (iv) Intangible Assets under Development  |          |                      |                      |
| (b) Non-current investments   | 14       | 1,956.22             | 1,898                |
| (c) Deferred Tax Assets   |          | -                    | -                    |
| (d) Long term loans and Advances  | 15       | 1,461.42             | 1,415.29             |
| (e) Other Non Current Assets  | 16       | 5.48                 | 5.23                 |
|   |          | <b>3,461.33</b>      | <b>3,371.03</b>      |
| <b>2 Current assets</b>   |          |                      |                      |
| (a) Current Investments   | 17       | -                    | -                    |
| (b) Inventories   | 18       | 777.06               | 882.05               |
| (c) Trade receivables   | 19       | -                    | -                    |
| (d) Cash and cash equivalents   | 20       | 162.04               | 186.61               |
| (e) Short-term loans and advances   | 21       | -                    | -                    |
| (f) Other Current Assets  | 21       | 212.32               | 212.32               |
|   |          | <b>1,151.43</b>      | <b>1,280.99</b>      |
| <b>Total</b>  |          | <b>4,612.75</b>      | <b>4,652.02</b>      |
| Summary of significant accounting policies                                      | 2        |                      |                      |

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 01/09/2024  
Place: Delhi  
UDIN: 25536343BMHERV9736



FOR AGRANTE REALTY LIMITED

GURMEET SINGH KALSI  
Director  
DIN 01137469

RAJEEV SAXENA  
Director  
DIN 09725712

For Agrante Realty Ltd.

Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Statement of Profit and loss for the year ended March 31, 2024

( Rupees in Lacs)

| Particulars   | Note No. | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|---|----------|-------------------------|-------------------------|
| <b>INCOME:</b>  |          |                         |                         |
| I. Revenue from Operations  | 22       | 714.73                  | 1,184.33                |
| II. Other income  | 23       | 20.91                   | 45.40                   |
| <b>III. Total Revenue (I + II)</b>  |          | <b>735.65</b>           | <b>1,229.73</b>         |
| <b>IV. Expenses:</b>  |          |                         |                         |
| (a) Cost of materials consumed  |          |                         |                         |
| (b) Project Expenses  | 24       | 726.11                  | 1,796.16                |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 25       | (14.98)                 | -616.13                 |
| (d) Employee benefits expense   | 26       | -                       | -                       |
| (e) Finance costs   | 27       | -                       | -                       |
| (f) Depreciation and amortization expense   | 13       | -                       | -                       |
| (g) Other expenses  | 28       | 0.00                    | -                       |
| <b>Total Expenses</b>   |          | <b>711.13</b>           | <b>1,180.03</b>         |
| <b>V Profit before exceptional and extraordinary item and tax</b>                 |          | <b>24.52</b>            | <b>49.70</b>            |
| <b>VI Exceptional Items</b>   |          | -                       | -                       |
| <b>VII Profit before extraordinary items and tax (V - VI)</b>                     |          | <b>24.52</b>            | <b>49.70</b>            |
| <b>VIII Extraordinary Items</b>   |          | -                       | -                       |
| <b>IX Profit before tax (VII- VIII)</b>   |          | <b>24.52</b>            | <b>49.70</b>            |
| <b>X Tax expense:</b>   |          |                         |                         |
| (1) Current tax   |          | 5.66                    | 12.11                   |
| (2) Deferred Tax  |          | -                       | -                       |
| <b>Profit (Loss) for the period from continuing operations (VII- VIII)</b>        |          | <b>18.86</b>            | <b>37.59</b>            |
| <b>XII Profit/(loss) from discontinuing operations</b>                            |          | -                       | -                       |
| <b>XIII Tax expense of discontinuing operations</b>                               |          | -                       | -                       |
| <b>Profit/(loss) from Discontinuing operations (after tax)(XII- XIII)</b>         |          | -                       | -                       |
| <b>XV Profit/ (Loss) (XI + XIV)</b>   |          | <b>18.86</b>            | <b>37.59</b>            |
| <b>XVI Earnings per equity share having nominal value of Rs 10/- per share:</b>   |          |                         |                         |
| (1) Basic   |          | 0.00                    | 0.00                    |
| (2) Diluted   |          | 0.00                    | 0.00                    |
| Summary of significant accounting policies  | 2        |                         |                         |

For Geeta And Company  
Chartered Accountants

Geeta Narang  
Proprietor  
Mem No. 536343  
FRNo. 030750N  
Date: 01/09/2024  
Place: Delhi  
UDIN: 25536343BMHERV9736



FOR AGRANTE REALTY LIMITED

*G.S. Kalsi*  
**GURMEET SINGH KALSI**  
Director  
DIN 01137469

*Rajeev Saxena*  
**RAJEEV SAXENA**  
Director  
DIN 09725712

For Agrante Realty Ltd.

*[Signature]*  
Authorized Signatory

# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2024

### 3 Share Capital

( Rupees in Lacs)

| Particulars  | As at<br>March 31, 2024 |                | As at<br>March 31, 2023 |                |
|--|-------------------------|----------------|-------------------------|----------------|
|  | Number                  | Amount in Lacs | Number                  | Amount in Lacs |
| <b>Authorised</b><br>Equity shares of Rs. 10/- each  | 3,100,000.00            | 310.00         | 3,100,000.00            | 310.00         |
| <b>Issued, subscribed and fully paid up</b><br>Equity shares of Rs. 10/- each with voting rights | 3,050,000.00            | 305.00         | 3,050,000.00            | 305.00         |
| <b>Total</b>   | <b>3,050,000.00</b>     | <b>305.00</b>  | <b>3,050,000.00</b>     | <b>305.00</b>  |

#### a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

| Particulars                                     | As at<br>March 31, 2024 |                  | As at<br>March 31, 2023 |                  |
|---|-------------------------|------------------|-------------------------|------------------|
|   | Number                  | Amount in Rupees | Number                  | Amount in Rupees |
| <b>Equity Shares</b>                            |                         |                  |                         |                  |
| Shares outstanding at the beginning of the year | 3,050,000               | 30,500,000       | 3,050,000               | 30,500,000       |
| Add: Shares Issued during the year              | -                       | -                | -                       | -                |
| Less: Shares bought back during the year        | -                       | -                | -                       | -                |
| Shares outstanding at the end of the year       | 3,050,000               | 30,500,000       | 3,050,000               | 30,500,000       |

#### b. Terms / rights attached to equity shares

The company has only one class of equity shares having face value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. and has a right to receive dividend as recommended by the Board of Directors subject to the necessary approval from the shareholders.

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. The distribution will be in proportion to the number of equity shares held by the shareholders.

#### c. Details of shareholders holding more than 5 % shares in the company are as below

| Name of Shareholder             | As at              |                | As at              |                |
|---------------------------------|--------------------|----------------|--------------------|----------------|
|                                 | No. of Shares held | % of Holding   | No. of Shares held | % of Holding   |
| ARVINDER SINGH                  | 12499.00           | 0.41%          | 12499.00           | 0.41%          |
| GURNAM SINGH                    | 1.00               | 0.00%          | 1.00               | 0.00%          |
| YUVRAJ SINGH                    | 10000.00           | 0.33%          | 10000.00           | 0.33%          |
| SATBEER SINGH                   | 10000.00           | 0.33%          | 10000.00           | 0.33%          |
| RAVINDER KAUR                   | 12500.00           | 0.41%          | 12500.00           | 0.41%          |
| SUDEEP KAUR                     | 2500.00            | 0.08%          | 2500.00            | 0.08%          |
| GURPREET KAUR                   | 2500.00            | 0.08%          | 2500.00            | 0.08%          |
| SINGH INFRAZONE PRIVATE LIMITED | 3000000.00         | 98.36%         | 3000000.00         | 98.36%         |
|                                 | <b>3050000.00</b>  | <b>100.00%</b> | <b>3050000.00</b>  | <b>100.00%</b> |

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.

#### d SHARES HELD BY PROMOTORS

##### Current Reporting Period

| Sr No. | Promotor's Name | No of shares | % of total shares | % Change during the year |
|--------|-----------------|--------------|-------------------|--------------------------|
| 1      | ARVINDER SINGH  | 12499.00     | 0.41%             | -                        |
| 2      | GURNAM SINGH    | 1.00         | 0.00%             | -                        |
| 3      | YUVRAJ SINGH    | 10000.00     | 0.33%             | -                        |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2024

|   |                                 |            |        |   |
|---|---------------------------------|------------|--------|---|
| 4 | SATBEER SINGH                   | 10000.00   | 0.33%  | - |
| 5 | RAVINDER KAUR                   | 12500.00   | 0.41%  | - |
| 6 | SUDEEP KAUR                     | 2500.00    | 0.08%  | - |
| 7 | GURPREET KAUR                   | 2500.00    | 0.08%  | - |
|   |                                 | 3000000.00 |        |   |
| 8 | SINGH INFRAZONE PRIVATE LIMITED |            | 98.36% | - |
|   |                                 | 3050000.00 | 100%   |   |

### Previous reporting Period

| Sr. No. | Promotor's Name                 | No of shares | % of total shares | % Change during the year |
|---------|---------------------------------|--------------|-------------------|--------------------------|
| 1       | ARVINDER SINGH                  | 12499.00     | 0.41%             | -                        |
| 2       | GURNAM SINGH                    | 1.00         | 0.00%             | -                        |
| 3       | YUVRAJ SINGH                    | 10000.00     | 0.33%             | -                        |
| 4       | SATBEER SINGH                   | 10000.00     | 0.33%             | -                        |
| 5       | RAVINDER KAUR                   | 12500.00     | 0.41%             | -                        |
| 6       | SUDEEP KAUR                     | 2500.00      | 0.08%             | -                        |
| 7       | GURPREET KAUR                   | 2500.00      | 0.08%             | -                        |
|         |                                 | 3000000.00   |                   |                          |
| 8       | SINGH INFRAZONE PRIVATE LIMITED |              | 98.36%            | -                        |
|         |                                 | 3050000.00   | 100.00%           |                          |

### e) STATEMENTS OF CHANGES IN EQUITY

#### Current Reporting Period

| Balance at the beginning of the current reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the current reporting period | Changes in Equity Share Capital during the current year | Balance at the end of the current reporting period |
|--|---|--|---|--|
| 3,050,000.00   | -   | 3,050,000.00   | 3,050,000.00  | 6,100,000.00                                       |

#### Previous reporting Period

| Balance at the beginning of the previous reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the previous reporting period | Changes in Equity Share Capital during the previous year | Balance at the end of the previous reporting period |
|---|---|---|--|---|
| 3,050,000.00  | -   | 3,050,000.00  | 3,050,000.00   | 6,100,000.00  |

For Agrante Realty Ltd.

Authorized Signatory



# AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

## Notes to the financial statements for the year ended March 31, 2024

4 Reserves and surplus

( Rupees in Lacs)

| Particulars  | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|--|-------------------------|-------------------------|
| <b>a. Securities Premium Reserve</b>   |                         |                         |
| <b>Securities Premium Reserve</b>  |                         |                         |
| Balance at the beginning of the year   | -                       | -                       |
| Add: Premium on shares issued during the year                                  |                         |                         |
| Less: Utilising during the year for:   |                         |                         |
| Issuing bonus shares   |                         |                         |
| Writing off shares issue expenses  |                         |                         |
| Balance at the end of the year   | -                       | -                       |
| <b>b. Surplus in the statement of profit and loss</b>                          |                         |                         |
| Balance as per last financial statements                                       | 228.72                  | 191.13                  |
| Add : Profit for the year  | 18.86                   | 37.59                   |
| Less: Loss Due to Change in<br>Rate of Depreciation as per<br>Company Act 2013 |                         |                         |
| <b>Net surplus in the statement of profit and loss</b>                         | <b>247.58</b>           | <b>228.72</b>           |
| <b>Total reserves and surplus</b>  | <b>247.5762604</b>      | <b>228.72</b>           |

5 LONG TERM BORROWINGS

( Rupees in Lacs)

| Particulars                     | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|---------------------------------|-------------------------|-------------------------|
| <b>Secured Loans</b>            |                         |                         |
| Term Loan From Bank             | -                       | -                       |
| <b>Unsecured Loans</b>          |                         |                         |
| Inter Corporate Deposits        | (2,594.85)              | (2,457.87)              |
| Loan from Director              | 1,123.95                | 1,215.35                |
| Loans and advances from related | -                       | -                       |
| Loans from Others               | 120.00                  | -                       |
|                                 | <b>(1,350.90)</b>       | <b>(1,242.52)</b>       |

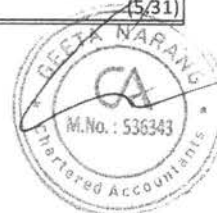
6 Deferred tax Liabilities

( Rupees in Lacs)

| Particulars                                      | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|--|-------------------------|-------------------------|
| <b>Deferred Tax Liability</b>                    |                         |                         |
| - Fixed assets: Impact of difference between tax | (5.31)                  | (5.31)                  |
| Deferred Tax Liability                           | (5.31)                  | (5.31)                  |
| <b>Net Deferred Tax Liabilities</b>              | <b>(5.31)</b>           | <b>(5.31)</b>           |

For Agrante Realty Ltd.

Authorized Signatory



## AGRANTE REALTY LIMITED

CIN: U70101DL2013PLC248731

Notes to the financial statements for the year ended March 31, 2024

### 7 OTHER LONG TERM LIABILITIES

( Rupees in Lacs)

| Particulars   | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|---------------|-------------------------|-------------------------|
| Trade Payable | -                       | -                       |
| Others        | -                       | -                       |
|               | -                       | -                       |

### 8 LONG TERM PROVISIONS

( Rupees in Lacs)

| Particulars                     | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|---------------------------------|-------------------------|-------------------------|
| Provision for employee benefits | -                       | -                       |
| Others                          | -                       | -                       |
|                                 | -                       | -                       |

### 9 SHORT TERM BORROWINGS

( Rupees in Lacs)

| Particulars   | As at<br>March 31, 2024 | As at<br>March 31, 2023 |
|---|-------------------------|-------------------------|
| SECURED LOANS   | -                       | -                       |
| OD A/C  | 131.20                  | 134.27                  |
| CASH CREDIT   | -                       | -                       |
| (Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of |                         |                         |
| Unsecured Loans   |                         |                         |
| Loans and advances from related parties- Short Term   | -                       | -                       |
| Loans from Others- Short Term   | -                       | -                       |
|   | 131.20                  | 134.27                  |

### 10 Trade Payables

Figures For the Current Reporting Period

( Rupees in Lacs)

| Particulars                       | Outstanding for following periods from due date of payment |              |           |                   |          |
|-----------------------------------|--|--------------|-----------|-------------------|----------|
|                                   | Less than 1<br>Year  | 1-2<br>Years | 2-3 Years | More than 3 Years | Total    |
| MSME                              | -  | -            | -         | -                 | -        |
| Others-Raw Material Trade Payable | -  | -            | -         | -                 | -        |
| Dispute dues-MSME                 | -  | -            | -         | -                 | -        |
| Dispute dues                      | -  | -            | -         | -                 | -        |
| Others-For Capital Goods          | -  | -            | -         | -                 | -        |
| <b>Total</b>                      | -  | -            | -         | -                 | 5,024.09 |

For Agrante Realty Ltd.

Authorized Signatory

