SUMIT GROUP 40 Years CREATING VALUE. BUILDING TRUST.

SUMIT ABODE PRIVATE LIMITED

CIN : U70102MH2009PTC197993

AUDITED FINANCIALS FOR THE YEAR ENDED 31 MARCH 2026

Registered Office: B-Wing, Office No-1101, Express Zone,
W. E. Highway, Malad-East Mumbai,
MH 400097 INDIA

PARMAR & CO.

CHARTERED ACCOUNTANTS

2/21, Kishore Bldg, 521, Kalbadevi Road, Opp. Edward Cinema, Mumbai - 02.

TEL: 022 35940788 / 9987873792 E-mail: prpca2004@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To,

The Members of

M/s. Sumit Abode Private Limited.

Malad East, Mumbai.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s Sumit Abode Private Limited** ("the Company"), which comprises the Balance Sheet as at 31st March, 2026, Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flow for the year ended on that date, and notes to the Financial Statements including a summary of the significant accounting policies, and other explanatory information. (hereinafter referred to as "the financial statement").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial

Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to report in this regard.

Management's responsibility for the Financial Statements

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

Those 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Financial Statements 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.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements

1. As required by 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 "h" below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The Balance Sheet and the Statement of Profit and Loss including other comprehensive income, Statement of changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the books of accounts;

(d) In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable;

(e) In terms of Notification no. G.S.R. 463 (E) dt. 05-06-2015 issued by Ministry of Corporate Affairs, the Provision of Section 164(2) of the Companies Act, 2013 in respect of disqualification of directors are not applicable to the Company, being a Government Company;

(f) With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Financial Statements

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

i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

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

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

iv. a)The Management has represented that to the best of its knowledge and belief, no funds have been advance or loaned or invested (either from the borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries"), with the understanding , whether recorded in writing or

otherwise that the intermediary shall, whether directly or indirectly or invest in other person or entities identified in any manner whatsoever by or on behalf of the company ("ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries ;

b) The management has represented that, to the best knowledge and belief, no funds have been received by the company from any person or entity, 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 or entities identified in any manner whatsoever by or on behalf of the funding party ("ultimate Beneficiaries") or provide any guarantee, securities or the like on behalf of the ultimate Beneficiaries; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub –clause (a) and (b) contain any material misstatement.

(h) Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

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

For PARMAR & Co.
Chartered Accountants
FRN: 127926W

Place: Mumbai.
Date: 28/05/2026

PARMAR & CO. ★ MUMBAI FRN: 127926W ★ CHARTERED ACCOUNTANTS

R. S. Parmar
Partner
M.N.: 033961
UDIN: 26033961GDWVNO1831

ANNEXURE –A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of M/s. Sumit Abode Private limited of even date)

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls with reference to Financial Statements of **SUMIT ABODE PRIVATE LIMITED** (the "Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Opinion

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

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by

the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to Financial Statements.

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Place: Mumbai.
Date: 28/05/2026



For PARMAR & Co.
Chartered Accountants
FRN: 127926W

R. S. Parmar
Partner
M.N.: 033961
UDIN: 26033961GDWVNO1831

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of M/s. Sumit Abode Private limited. of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i) The company does not any fixed asset hence reporting under clause 3(i)(a) to 3(i)(e) of the Order is not applicable.

ii) (a) The Company does not verify its inventory at reasonable intervals.

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii) (b) of the Order is not applicable.

iii) The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firm, Limited Liability Partnerships or any other parties which were outstanding at any point during the year, and hence reporting under clause (iii) (a), (b), (c), (d), (e), and (f) of the Order is not applicable.

iv) According to the information and explanations given to us and on the basis of our examination of records, the company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013.

v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii) (a) The Company has generally been regular in depositing undisputed Statutory dues, including Provident Fund, Employee State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service tax, Value added Tax, Cess and other material Statutory dues applicable to it with the appropriate authorities.

(b). There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

viii) There were no transactions relating to previously unrecorded income that have been Surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix) There were no term loans taken during the year hence reporting under clause 3(ix)(a) to 3(ix)(f) of the Order is not applicable.

x) (a). The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b). During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the Order is not applicable.

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

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

(c).We have taken into consideration the whistle blower complaints received (No complaints received) by the Company during the year (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.

xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv) The Company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act, 2013.

xv) In our opinion, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi) (a). In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.

(b). In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii) The Company has incurred cash losses during the financial year covered by our audit and the immediately preceding financial year. The cash losses for the financial year and immediately preceding financial year are Rs.2,81,006 and Rs.33,85,659 respectively.

xviii) There has been no resignation of the statutory auditors of the Company during the year.

xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial

statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) (a).The Company does not have any ongoing CSR project during the year and hence reporting under clause 3(xx) (a) of the Order is not applicable.

(b). The company has no unspent amount which needs to be transferred to the fund specified in Schedule VII of Companies Act 2013. Hence reporting under clause 3(xx) (b) of the Order is not applicable.

Place: Mumbai.
Date: 28/05/2026

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

For PARMAR & Co.
Chartered Accountants
FRN: 127926W

R. S. Parmar
Partner
M.N.: 033961
UDIN: 26033961GDWVNO1831

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
Office no. 1101, Express Zone, Wing B, W.E. Highway, Malad (east), Mumbai- 400097

Balance sheet at March 31, 2026

(Rs. In Hundreds)

Particulars	Note. No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
Current Assets			
a. Inventories	2	8,00,405.39	7,55,003.63
b. Financial Assets			
i. Trade receivables	3	-	2,332.83
ii. Cash and Cash Equivalents	4	10,453.28	7,801.59
iii. Bank balances other than (ii) above		-	-
iv. Other financial assets	5	1,19,327.29	1,19,263.45
Other current assets	6	3,403.05	1,182.80
Total current assets		9,33,589.01	8,85,584.31
Total assets		9,33,589.01	8,85,584.31
Equity and liabilities			
Equity			
a. Equity share capital	7	1,000.00	1,000.00
b. Other equity	8	(39,065.10)	(36,255.08)
Total Equity		(38,065.10)	(35,255.08)
Liabilities			
Non-current liabilities			
a. Financial liabilities			
I. Borrowings	9	2,35,000.00	2,35,000.00
Total non current liabilities		2,35,000.00	2,35,000.00
Current liabilities			
a. Financial liabilities			
i. Borrowings	9	1,55,115.50	1,38,066.54
ii. Trade payable	10	5,26,019.50	5,25,000.00
iii. Other financial liabilities	11	31,702.99	6,039.30
b. Provisions	12	533.20	1,511.80
c. Other current liabilities	13	23,282.93	15,221.75
Total current liabilities		7,36,654.12	6,85,839.39
Total liabilities		9,71,654.12	9,20,839.39
Total Equity and Liabilities		9,33,589.01	8,85,584.31

NOTES TO ACCOUNTS
Significant Accounting Policies and Notes to Financial Statements

FOR PARMAR & COMPANY
Chartered Accountants
Firm Registration No. 0127926W

CA Ramesh Parmar
Partner
M. No.:033961
UDIN: 26033961GDWVNO1831
PLACE: MUMBAI
DATED: 28/05/2025

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

For and on behalf of the Board

Mitaram Jangid
Director
DIN: 00043757

Bhushan Nemlekar
Director
DIN: 00043824

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED

CIN: U70102MH2009PTC197993

Office no. 1101, Express Zone, Wing B, W.E. Highway, Malad (east), Mumbai- 400097

Statement of profit and loss for the year ended March 31, 2026

(Rs. In Hundreds)

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I	Revenue from operations		-	-
II	Other Income	14	26,291.98	23,085.65
III	**Total Income (I + II)**		**26,291.98**	**23,085.65**
IV	**Expenses**			
	Purchase stock-in-trade		-	-
	Changes in inventories	15	(45,401.76)	-
	Employee benefits expense	16	27,262.93	36,501.16
	Constructions & Development Expenses		-	-
	Financial costs	17	13,684.82	10,703.17
	Depreciation and amortisation expense		-	-
	Other expenses	18	33,556.04	9,737.91
	Total Expenses (IV)		**29,102.03**	**56,942.24**
V	Profit/(Loss) before tax (III - IV)		**(2,810.06)**	**(33,856.59)**
VI	Tax expense:			
	Current Tax		-	-
	Deferred tax		-	-
			-	-
VII	**Profit/(Loss) for the year (V - VI)**		**(2,810.06)**	**(33,856.59)**
VIII	**Other comprehensive income**		-	-
IX	**Total comprehensive (loss)/income for the year (VII + VIII)**		**(2,810.06)**	**(33,856.59)**
	Earning per equity share:			
	Basic and Diluted (in ₹)		(28.10)	(338.57)
	Face value per share		10.00	10.00

See accompanying notes to the financial statements

FOR PARMAR & COMPANY
Chartered Accountants
Firm Registration No. 0127926W

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

CA Ramesh Parmar
Partner
M. No.:033961
UDIN: 26033961GDWVNO1831
PLACE: MUMBAI
DATED: 28/05/2026

For and on behalf of the Board

Mitaram Jangid
Director
DIN: 00043757

Bhushan Nemlekar
Director
DIN: 00043824

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
ffice no. 1101, Express Zone, Wing B, W.E. Highway, Malad (east), Mumbai- 400097
Statement of Cash flow for the year ended March 31, 2026

			For the year ended March 31, 2026	For the year ended March 31, 2025
1	**Cash flow from operating activities**			
	Profit / (Loss) Before tax		(2,810.06)	(33,856.59)
	Interest income		(16.35)	-
	Finance cost		13,684.82	10,703.17
	Sundry bal W/off		(4.16)	-
	Operating profit before working capital changes		10,854.25	(23,153.42)
	Adjustments for changes in :			
	(Increase)/Decrease in Trade receivables		2,332.83	(2,332.83)
	(Increase)/Decrease in Other financial asset & other Current assets		(2,284.09)	1,499.88
	(Increase)/Decrease in Inventories		(45,401.76)	(7,150.00)
	(Decrease)/Increase in Trade Payables		1,019.50	-
	(Decrease)/Increase in Other Current Liabilities & Provisions		32,750.48	6,689.01
	Cash generated from operations		**(728.79)**	**(24,447.36)**
	Income tax (paid)/Income tax Refund			-
		[A]	**(728.79)**	**(24,447.36)**
2	**Cash flow from investing activities**			
	Interest income		16.35	
		[B]	**16.35**	**-**
3	**Cash flow from financing activities**			
	Proceeds from/Repayments of borrowings [Net]		17,048.95	40,202.66
	Finance cost		(13,684.82)	(10,703.17)
		[C]	**3,364.13**	**29,499.49**
	Net cash Inflow / (outflow) [A+B+C]		**2,651.69**	**5,052.13**
	Openings cash and cash equivalents		7,801.59	2,749.46
	Closing cash and cash equivalents		**10,453.28**	**7,801.59**

See accompanying notes to the financial statements

FOR PARMAR & COMPANY
Chartered Accountants
Firm Registration No. 0127926W

CA Ramesh Parmar
Partner
M. No.:033961
UDIN: 26033961GDWVNO1831
PLACE: MUMBAI
DATED: 28/05/2026

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

For and on behalf of the Board

Mitaram Jangid
Director
DIN: 00043757

Bhushan Nemlekar
Director
DIN: 00043624

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note - 1

Significant accounting policies

The financial statements are prepared under the historical cost convention, on accrual basis of accounting, in accordance with the accounting principles generaly accepted in India and comply with the standards on accounting issued by the Institute of Chartered Accountants of India and referred to in Section 133 of the Companies Act, 2013. The significant accounting policies are as follows:

(a) Revenue recognition

Revenue from Renting and interest is booked on accrual basis

(b) Taxation

Provision for current income tax is made in accordance with the Income Tax Act, 1961.

Deferred tax is recognised, subject to the consideration of prudence, on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, based on tax rates that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets on unabsorbed tax losses and tax depreciation are recognised only when there is virtual certainty of their realisation.

(c) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions which affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Differences between actual results and estimates are recognised in the period in which the results are known / materialise.

(d) Earnings per share (EPS)

The Company reports Basic and Diluted Earnings Per Share (EPS) in accordance with Accounting Standard 20 on Earnings Per Share. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year.

(e) Provisions and contingencies

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

The Company creates stage based provision against probable losses for unforeseen and contingent events on account of technology acquisition used for development of products.

(f) Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset capitalised as part of the cost of that asset. The amount of borrowing costs eligible for capitalisation determined in accordance with Accouting Standard 16.

In Current year, no substantial expenditure for constructions incurred hence borrowing cost not capitalised during the year.

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

2 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Inventories (at lower of cost and net realisable value)		
Building Materials	-	-
Land Stock	-	-
Project WIP	8,00,405.39	7,55,003.63
Stock of units in completed real estate projects	-	-
Total	8,00,405.39	7,55,003.63

3 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Unsecured, considered good		
Related Parties		
Subsidiary	-	-
Associate & Joint Venture	-	-
Others	-	2,332.83
Less: Expected credit loss allowance	-	-
Total	-	2,332.83

3.1 The average credit period Generally ranged from 30 -60 days.

3.2 The ageing schedule of Trade Receivables is as follows:

As at March 31, 2026

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years	Total
Undisputed						
Considered good	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-
Disputed						-
Considered good	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-

As at March 31, 2025

Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years	Total
Undisputed						
Considered good	1,899.77		467.63	-		2,332.83
Credit impaired	-	-	-	-	-	-
Disputed						-
Considered good	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-

The ageing has been given based on gross trade receivables without considering expected credit loss allowance.

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026
(Rs. In Hundreds)

Cash and bank balance

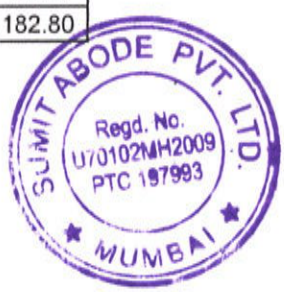
Particulars	As at March 31, 2026	As at March 31, 2025
A. Cash and cash equivalents		
Balances with banks		
- In current account	3,431.96	2,741.91
Cash on hand	7,021.32	5,059.70
Total	10,453.28	7,801.61

Other financial asset

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Other receivables	1,19,327.29	1,19,263.45
Total	1,19,327.29	1,19,263.45

Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Advances to Staff	1,571.74	1,161.63
TDS Receivable Robert Philipes Surendra Singh Sandhu		
TDS Receivable -ManPower		
GST Input Credit	-	-
Contract assets	1,494.36	-
Prepaid Expenses	336.95	21.17
Total	3,403.05	1,182.80



SUMIT ABODE PRIVATE LIMITED

CIN: U70102MH2009PTC197993

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

7 Equity share capital

Particulars	As at March 31, 2026	As at March 31, 2025
AUTHORIZED CAPITAL 50,000 Equity Shares of Rs.10/-each (Previous year 50,000 Equity Shares)	5,000.00	5,000.00
	5,000.00	5,000.00
ISSUED , SUBSCRIBED & PAID UP CAPITAL 10,000 Equity Shares of Rs.10/-each (Previous year 10,000 Equity Shares)	1,000.00	1,000.00
Total	**1,000.00**	**1,000.00**

7.1 The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity share 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.

7.2 The company has not issued any bonus shares or any shares for consideration other than cash, nor the company has bought shares during the period of five year immediately preceeding the pervious year.

7.3 Details of shares held by each shareholder holding more than 5% shares

	As at March 31, 2026	
	Number of shares held	% holding of equity shares
Bijal Shah	1,800	18.00%
Dharmendra Roliya	1,800	18.00%
Sumit Woods Limited	6,400	64.00%

	As at March 31, 2025	
	Number of shares held	% holding of equity shares
Bijal Shah	1,800	18.00%
Dharmendra Roliya	1,800	18.00%
Mitaram R. Jangid	3,200	32.00%
Bhushan S. Nemlekar	1,600	16.00%
Subodh R. Nemlekar	1,600	16.00%

7.4 A reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

	As at March 31, 2026		As at March 31, 2025	
Equity Shares	No.	Rs.	No.	Rs.
At the beginning of the Year	1,00,000	1,000.00	10,000	1,000.00
Issued during the year	-	-	-	-
Outstanding at the end of the Year	**1,00,000**	**1,000.00**	**10,000**	**1,000.00**

7.5 Shareholding of promoters

As at March 31, 2026

Name of promoter	No. of shares	% of total shares	% change during the year
Bijal Shah	1,800	18.00%	-
Dharmendra Roliya	1,800	18.00%	-
Sumit Woods Limited	6,400	64.00%	100.00

As at March 31, 2025

Name of promoter	No. of shares	% of total shares	% change during the year
Bijal Shah	1,800	18.00%	-
Dharmendra Roliya	1,800	18.00%	-
Mitaram R. Jangid	3,200	32.00%	-
Bhushan S. Nemlekar	1,600	16.00%	-
Subodh R. Nemlekar	1,600	16.00%	-

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED

CIN: U70102MH2009PTC197993

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

8 Other equity

	As at March 31, 2026	As at March 31, 2025
Reserves and surplus		
Securities premium reserve	-	-
Retained earnings	(39,065.10)	(36,255.08)
Money received against share warrants	-	-
Total	(39,065.10)	(36,255.08)

8.1 Retained earnings

Particulars	As at March 31, 2026	As at March 31, 2025
Surplus/Deficit in Profit & Loss Account		
Balance brought forward from previous year	(36,255.05)	(2,398.49)
Add: Profit / (Loss) for the period	(2,810.06)	(33,856.59)
Total	(39,065.10)	(36,255.08)

9 Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Unsecured borrowings		
- Loans and advances from Others parties	2,35,000.00	2,35,000.00
	2,35,000.00	2,35,000.00
Current		
Unsecured borrowings		
- Loans and advances from Others parties	-	1,15,697
- Loans and advances from related parties	1,55,115.50	22,370.00
Total	1,55,115.50	1,38,066.54

10 Trades Payable

Particulars	As at March 31, 2026	As at March 31, 2025
Due to micro and small enterprises	-	-
Due to other than MSME's	5,26,019.50	5,25,000.00
Total	5,26,019.50	5,25,000.00

10.1 The ageing schedule of Trade Payables is as follows:

Disclosures required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006, (MSMED Act)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	-	-

As at March 31, 2026

Particulars	Not Due	Outstanding for following periods from due date			Total
		< 1 year	1-2 years	2-3 years	
Undisputed					
MSME	-	-	-		-
Others	-	-	-		-
Disputed					
MSME	-	-	-		-
Others	-	1,019.50	-		5,26,019.50

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

11 Other financial liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Employee expenses payable	2,258.44	2,895.02
Security Deposit from tenants	501.60	501.60
Building repair fund	2,801.68	2,642.68
Other expenses payable	26,141.27	-
Total	**31,702.99**	**6,039.30**

12 Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
For Expense Payable	533.20	1,511.80
Total	**533.20**	**1,511.80**

13 Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Liabilities		
- GST payable	877.60	703.37
- Others	651.28	658.00
Assessment Tax Payable	21,754.05	13,860.37
Total	**23,282.93**	**15,221.74**



SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

14 Other Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income		
- On income tax refund	16.35	
Other non-operating income		
- Rent Income (Including property tax recovered)	8,158.68	8,155.55
- Manpower Supply Income	18,116.95	14,922.60
- Miscellaneous Income	-	7.50
Total	26,291.98	23,085.65

15 Change in Inventories

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	7,55,003.63	7,47,853.63
Purchases	45,401.76	7,150.00
	8,00,405.39	7,55,003.63
Closing Stock	8,00,405.39	7,55,003.63
Total	(45,401.76)	-

16 Employee benefits expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries	26,054.75	34,595.43
Contribution to provident fund & other funds	1,208.18	1,788.49
Staff welfare Expense	-	117.24
Total	27,262.93	36,501.16

17 Finance Cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on Other loans	13,684.82	10,703.17
Total	13,684.82	10,703.17

18 Other expenses

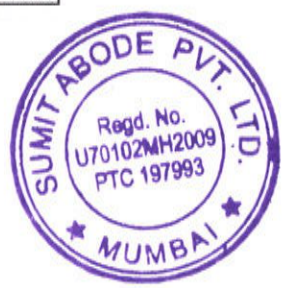
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Construction Expenses		
Construction & Development Oveheads	22,030.26	
Assessment Tax (Old Haunman Building)	9,003.18	2,219.00
Electricity Charges (Old Haunman Building)		1,276.35
Ground Rent		48.13
Selling and Marketing Expense	676.50	
Other Expenses		
Audit Fees	400.00	300.00
Bank Charges	12.97	122.81
Brokerage expense	-	50.00
Conveyance	30.63	12.79
Donation	870.00	210.00
Courier & Postage Expenses	35.60	20.28
Ineligible GST	-	956.20
Staff Insurance Charges	379.59	485.57
Sundry balances written off	(4.16)	-
Interest on Late Payment of PF	4.12	-
Interest on TDS	44.35	2.21
Office Maintenance	-	3,000.00
Professional Fees - Survey	-	50.00
Property Card of Old Hanuman Blg	-	1.00
Ravindra Jaywai Kamble (Sweeper) Current	-	260.00
Rupraj K Khanal (Water Pmup Operator)Current)	-	520.00
Xerox. Printing & Stationery Exp- Old Hanuman	-	5.82
Misc Expenses	7.00	27.73



TDS Paid Expensesout	-	31.02
Xerox, Printing & Stationery Exp	25.00	50.00
Housekping Material	-	7.20
Late Fees	-	10.00
Round Off	0.01	- 0.01
EMPLOYEE CONTRIBUTION	-	1.81
PTEC Professional tax	25.00	25.00
ROC Fees	16.00	45.00
Total	**33,556.04**	**9,737.91**

18.1 **Auditors' remuneration**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Audit Fees (excluding Taxes)	400.00	300.00



SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993

(Rs. In Hundreds)

19 Related party transactions

A. Key management personnel

Mitaram Jangid	Director
Bhushan Nemlekar	Director

B. Related enterprises with whom transactions have taken place during the year

Sumit Woods Limited	Holding Company
Sumit Developers	Partnership firm in which director is partner

C. Transactions with related parties

Particulars	March 31, 2026	March 31, 2025
Receiving services		
Sumit Woods Limited	706.89	3,000.00
Sale of goods or services		
Sumit Woods Ltd	18,116.95	14,922.60
Interest on loan Taken		
Sumit Woods Limited	13,684.82	10,703.17
Loans or Advances Taken/ (Repaid)		
Sumit Woods Limited (Project Advances)	53,243.89	25,569.81
Mitaram Jangid	(15,560.00)	5,000.00
Bhushan Nemlekar	6,810.00	-
Loan & Advances Given / (Received back)		
Sumit Developers		(300)

D. Details of related party closing balances

Particulars	March 31, 2026	March 31, 2025
Trade Receivable		
Sumit Woods Limited	-	1,737.91
Interest Payable on loan Taken		
Sumit Woods Limited	26,141.27	13,824.96
Loans or Advances Payable		
Sumit Woods Limited (Project Advances)	1,55,115.50	1,01,871.58
Mitaram Jangid	-	15,560.00
Bhushan Nemlekar	-	6,810.00

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

20 Additional Regulatory Information

20.1 The Company does not own benami properties. Further, there are no proceedings which have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

20.2 The Company has not borrowed any specific purpose loan from banks & financial Institution.

20.3 During the year ended March 31, 2026 and March 31, 2025, the Company has not traded or invested in Crypto currency or Virtual Currency.

20.4 There were no Scheme of Arrangements entered by the Group during the current reporting period, which required approval from the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

20.5 During the year ended March 31, 2026 and March 31, 2025, the Company did not have any transaction with struck off companies as per section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

20.6 The Company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) 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
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

20.7 The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) 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
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

20.8 The Company has complied with the number of layers prescribed under of Section 2(87) of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

20.9 The Company does not hold any investment property as at the balance sheet date.

20.10 Status of Pending case.

Court	Party	Status
Maharashtra District Court	Mr. Robert Philips Surendra Singh Shadhu	Next Hearing Schdule on 12th August 2026

The probability of losing the case with Robert Philips Sandhu is remote so no provision as been made nor any contingent liability is recognised for the same as per AS 29.

21 Ratio Analysis and its elements

a) Current Ratio = Current Assets divided by Current Liabilities

	As at March 31, 2026	As at March 31, 2025
Current assets	9,33,589.01	8,85,584.31
Current liabilities	7,36,654.12	6,85,839.38
Ratio (in times)	1.27	1.29
% Change from previous year	**-1.85%**	

Reason for change more than 25% : Not Applicable

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009PTC197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

b) Debt Equity ratio = Total debt divided by Average Shareholder's Fund

	As at March 31, 2026	As at March 31, 2025
Total debt*	3,90,115.50	3,73,066.54
Total Shareholder's Fund**	(36,660.09)	(18,326.78)
Ratio (in times)	(10.64)	(20.36)
% Change from previous year	**-47.72%**	

*Total debt includes long term borrowing and Short term borrowings .

**Average Shareholder's Fund represents the average of opening and closing Total Shareholder's Fund.

Reason for change more than 25% : Not Applicable

c) Debt Service Coverage Ratio = Earnings available for debt services divided by total interest and principal repayments of interest bearing borrowings

	As at March 31, 2026	As at March 31, 2025
Net Profit/ (Loss) after tax (A)	(2,810.06)	(33,856.59)
Add: Non cash operating expenses and finance cost		
-Depreciation and amortisation (B)	-	-
-Finance cost (C)	13,684.82	10,703.17
Total Non-cash operating expenses and finance cost (Pre-tax) (D= B+C)	**13,684.82**	**10,703.17**
Total Non cash operating expenses and finance cost (Post-tax) (E = D* (1-Tax rate))	10,240.62	8,009.40
Earnings available for debt services (F = A+E)	**7,430.57**	**(25,847.19)**
Interest outflow on borrowing (G)	13,684.82	10,703.17
Principal repayments of Interest bearing borrowings (H)	388.65	5,276.24
Total Interest and principal repayments (I = G + H)	14,073.47	15,979.41
Ratio (in times) (J = F/ I)	0.53	-1.62
% Change from previous year	**-132.64%**	

Reason for change more than 25% : Debt service coverage ratio has changed due to increase in Finance cost and profit after tax.

d) Return on Equity Ratio = Net profit after tax divided by Average Shareholder's Fund

	As at March 31, 2026	As at March 31, 2025
Net profit/(loss) after tax	(2,810.06)	(33,856.59)
Total Shareholder's Fund*	(36,660.09)	(18,326.78)
Ratio (in %)	7.67%	184.74%
% Change from previous year	**(0.96)**	

*Average Shareholder's Fund represents the average of opening and closing Total Shareholder's Fund.

Reason for change more than 25% : Return on Equity Ratio Decreased due to Decrease in net loss.

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

e) Inventory Turnover Ratio = Revenue from Sale of Units divided by average inventory

	As at March 31, 2026	As at March 31, 2025
Revenue From Sale of Units	-	-
Average inventory*	7,77,705	7,51,429
Ratio (in times)	-	-
% Change from previous year	-	

*Average inventory represents the average of opening and closing inventory.

Reason for change more than 25% : Not Applicable

f) Trade Receivables turnover ratio = Revenue from Operations divided by average trade receivables

	As at March 31, 2026	As at March 31, 2025
Revenue from Operations	-	-
Average trade receivables*		
Ratio (in times)	-	-
% Change from previous year	-	

* Average trade receivables represents the average of opening and closing trade receivables.

Reason for change more than 25% : Not Applicable

g) Trade payables turnover ratio = Other Expenses divided by average trade payables

	As at March 31, 2026	As at March 31, 2025
Other Expenses	33,556.04	9,737.91
Average trade payables*	5,25,509.75	5,25,000.00
Ratio (in times)	0.06	0.02
% Change from previous year	2.44	

* Trade payables excludes employee benefits payables. Average trade payables represents the average of opening and closing trade payables.

Reason for change more than 25% : Not Applicable

h) Net Capital Turnover Ratio = Revenue from operations divided by Net Working capital

	As at March 31, 2026	As at March 31, 2025
Revenue from Operations (A)	-	-
Current Assets (B)	9,33,589.01	8,85,584.31
Current Liabilities (C)	7,36,654.12	6,85,839.38
Net Working Capital (D = B - C)	1,96,934.90	1,99,744.93
Ratio (in times)	-	-
% Change from previous year	-	

Reason for change more than 25% : Not Applicable

SUMIT ABODE PVT. LTD. Regd. No. U70102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED
CIN: U70102MH2009PTC197993
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

(Rs. In Hundreds)

i) Net profit ratio = Net profit after tax divided by Total Income

	As at March 31, 2026	As at March 31, 2025
Net profit / (loss) after tax	(2,810.06)	(33,856.59)
Total Income	26,291.98	23,085.65
Ratio (in %)	-10.69%	-146.66%
% Change from previous year	(0.93)	

Reason for change more than 25% : Net profit ratio decreased due to Net loss after tax as compare to

j) Return on Capital employed (pre -tax) = Earnings before interest and taxes (EBIT) divided by average Capital Employed

	As at March 31, 2026	As at March 31, 2025
Profit/(Losses) before tax (A)	(2,810.06)	(33,856.59)
Finance Costs (B)	13,684.82	10,703.17
EBIT (C) = (A)+(B)	**10,874.76**	**(23,153.42)**
Total Assets (D)	9,33,589.01	8,85,584.30
Current Liabilities (E)	7,36,654.12	6,85,839.38
Capital Employed (F)=(D)-(E)	**1,96,934.90**	**1,99,744.92**
Ratio (in %)	5.52%	-11.59%
% Change from previous year	(1.48)	

Reason for change more than 25% : Not Applicable

k) Return on Investment = Net profit after tax divided by Average Shareholder's Fund

The Company believes that Return on equity ratio as disclosed above is an approrpriate measure of 'return on investment ratio' as well.

	As at March 31, 2026	As at March 31, 2025
Net profit/(loss) after tax	(2,810.06)	(33,856.59)
Total Shareholder's Fund*	(36,660.09)	(18,326.78)
Ratio (in %)	7.67%	184.74%
% Change from previous year	(0.96)	

*Average Shareholder's Fund represents the average of opening and closing Total Shareholder's Fund.

Reason for change more than 25% : Return on Investment ratio Change due to Decreases In share Holders Fund.

22 The figures for the corresponding previous year have been regrouped/reclassified, wherever necessary to make them comparable with the current year classification.

PARMAR & CO. MUMBAI FRN: 127926W CHARTERED ACCOUNTANTS

SUMIT ABODE PVT. LTD. Regd. No. U/U102MH2009 PTC 197993 MUMBAI

SUMIT ABODE PRIVATE LIMITED

Detail Sheet for the Year Ended 31ST MARCH, 2026

(Rs. In Hundreds)

1	Loans & Advances from others	As at March 31, 2026	As at March 31, 2025
	Transmedia Software Pvt Ltd	1,00,500.00	1,00,500.00
	JASMIN ESTATE DEVELOPERS PVT. LTD	69,500.00	69,500.00
	Bijal Shah	65,000.00	65,000.00
	Total	**2,35,000.00**	**2,35,000.00**

2	Loan from Directors (unsecured)	As at March 31, 2026	As at March 31, 2025
	Mitaram Jangid	-	15,560.00
	Bhushan Nemlekar		6,810.00
	Total	-	**22,370.00**

3	Loans & Advances From Related Party	As at March 31, 2026	As at March 31, 2025
	Sumit Woods Limited	1,55,115.50	1,15,696.54
	Total	**1,55,115.50**	**1,15,696.54**

