INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SUMIT MATUNGA BUILDERS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **SUMIT MATUNGA BUILDERS PRIVATE LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("IndAS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the Profit 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 standalone financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone 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 standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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

SSRV & ASSOCIATES VISHNUKANT KARRA M.R.No. 407...

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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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Undersection143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.

SSRV & ASSOCIATES
VISHNUKANT KABRA
MEMB No. 403437
CHARTERED ACCOUNTANTS

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 standalone 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, based on our audit we report that:

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

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

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.

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

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

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

      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.

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

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

      ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company and its subsidiary companies incorporated in India.

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 S S R V & Associates
Chartered Accountants
Firm Reg. No.: 135901W



Vishnu Kant Kabra
Partner
Mem. No.: 403437
Place.: Mumbai
Date.: 28th May, 2026
UDIN.: 26403437TWLTPN4506

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 SUMIT MATUNGA BUILDERS PRIVATE LIMITED of even date)

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

We have audited the internal financial controls over financial reporting of **SUMIT MATUNGA BUILDERS PRIVATE LIMITED** (the "Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the account in records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company 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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal financial 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 ICAI.

For S S R V & Associates
Chartered Accountants
Firm Reg. No.: 135901W



Vishnu Kant Kabra
Partner
Mem. No.: 403437
Place.: Mumbai
Date.: 28th May, 2026
UDIN.: 26403437TWLTPN4506

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 SUMIT MATUNGA BUILDERS PRIVATE LIMITED of even date)

i. In respect of the Company's tangible & intangible assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of tangible & intangible assets.

(b) The Company has a program of verification to cover all the items of tangible & intangible assets in a phased manner which in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain tangible & intangible assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us, we report that company do not hold immovable properties hence this clause is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or intangible assets or both during the year.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and Rules made thereunder.

ii. (a) The Company is a Construction company. Accordingly, the Management has conducted Physical Verification of Inventory at reasonable interval during the year and no material discrepancies between physical inventory and book records were notice on physical verification and the valuation of closing stock has been certified by the management and we have relied on the same. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned construction finance in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of accounts of the Company.

iii. The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

iv. According to the information and explanation given to us, the company has no loans, investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

v. The company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2026 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

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VISHNUKUMAR KABRA
MEMB No. 403437

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, Goods and services tax, and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

ix.

a) According to the information and explanations given to us and based on examination of the records of the Company, the Company has not defaulted in repayment of loans or borrowing or in the payment of interest thereon to any financial institution or bank The Company did not have any loans or borrowings from government during the year.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.

d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).

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



(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian accounting standards.

xiv. a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) According to the information & explanation given to us, no internal audit done as its not applicable.

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

xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

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

(d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

xvii. According to the information and explanation given to us, the company has not incurred any cash losses in financial year and immediately preceding financial year.

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

xix. In our opinion and according to information and explanation given to us, the company can meet the liability which are exist as at the balance sheet date when such liabilities are due in the future.

SSRV & ASSOCIATES
VISHWAJUKUMAR KABRA
M.No. 403437
CHARTERED ACCOUNTANTS

xx. According to the Information and explanation given to us, the company has not under obligation of corporate social responsibility, so there is no amount which remain unspent and need to transfer under special accounts in accordance with section 135 of the companies Act, 2013. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For S S R V & Associates
Chartered Accountants
Firm Reg. No.: 135901W

Vishnu Kant Kabra
Partner
Mem. No.: 403437
Place.: Mumbai
Date.: 28th May, 2026
UDIN.: 26403437TWLTPN4506

SUMIT GROUP 40 Years CREATING VALUE. BUILDING TRUST.

SUMIT MATUNGA BUILDERS PRIVATE LIMITED

AUDITED FINANCIALS FOR THE YEAR ENDED 31 MARCH 2026

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

Sumit Matunga Builders Private Limited
CIN : U45400MH2011PTC213366
Balance sheet at March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
	Assets			
1	**Non-current assets**			
	a. Property, plant and equipment	6	0.03	0.05
	b. Investments	7	60.00	-
	c. Deferred tax Assets (net)	8	2.40	3.80
			62.43	**3.86**
2	**Current assets**			
	a. Financial Assets			
	i. Trade receivables	9	52.25	243.73
	ii. Cash and cash equivalents	10	2.78	139.92
	iii. Bank balances other than (ii) above	10	919.42	607.31
	iv. Other financial assets	11	812.59	5.67
	c. Other current assets	12	33.29	45.26
	Total current assets		**1,820.33**	**1,041.89**
	Total assets		**1,882.76**	**1,045.75**
	Equity and liabilities			
	Equity			
	a. Equity share capital	13	1.00	1.00
	b. Other equity	14	968.67	978.21
	Total Equity		**969.67**	**979.21**
	Liabilities			
1	**Current liabilities**			
	a. Financial liabilities			
	i. Borrowings	15	857.50	-
	ii. Trade payables	16	-	1.09
	iii. Other financial liabilities	17	54.28	48.83
	b. Provisions	18	0.35	0.20
	c. Current tax liabilities (net)	19	-	16.34
	d. Other current liabilities	20	0.96	0.08
	Total current liabilities		**913.09**	**66.54**
	Total liabilities		**913.09**	**66.54**
	Total Equity and Liabilities		**1,882.76**	**1,045.75**

See accompanying notes to the financial statements

For S S R V and Associates
Chartered Accountants
Firm Registration No.: 135901W

CA Vishnu kant Kabra
Partner
Membership No.: 403437
Place: Mumbai
Dated:28th May,2026
UDIN:26403437TWLTPN4506

For and on behalf of the Board

Mitaram R. Jangid
Director
DIN : 00043757

Bhushan S. Nemlekar
Director
DIN : 00043824

Sumit Matunga Builders Private Limited
CIN : U45400MH2011PTC213366
Statement of profit and loss for the year ended March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I	Revenue from operations	21	-	3,071.84
II	Other Income	22	72.37	35.15
III	**Total Income (I + II)**		**72.37**	**3,106.99**
IV	**Expenses**			
	Purchases		-	217.40
	Changes in inventories	23	-	602.44
	Employee benefits expense	24	45.37	153.19
	Constructions & Development Expenses	25	11.97	1,881.76
	Finance Costs	26	14.34	23.19
	Depreciation and amortisation expense	6	0.02	3.49
	Other expenses	27	2.88	31.77
	Total expenses (IV)		**74.59**	**2,913.24**
V	**Profit/(Loss) before tax (III - IV)**		**(2.22)**	**193.75**
VI	Tax expenses			
	Current tax	28	5.92	66.75
	Deferred tax	28	1.41	(7.63)
			7.33	**59.12**
VII	**Profit/(Loss) for the year (V - VI)**		**(9.54)**	**134.62**
VIII	**Other comprehensive income**		-	-
IX	**Total comprehensive Profit for the year (VII + VIII)**		**(9.54)**	**134.62**
	Earnings per equity share	30		
	(1) Basic (in ₹)		(95.43)	1,346.23
	(2) Diluted (in ₹)		(95.43)	1,346.23

See accompanying notes to the financial statements

For S S R V and Associates
Chartered Accountants
Firm Registration No.: 135901W

CA Vishnu kant Kabra
Partner
Membership No.: 403437
Place: Mumbai
Dated:28th May,2026
UDIN:26403437TWLTPN4506

For and on behalf of the Board

Mitaram R. Jangid
Director
DIN : 00043757

Bhushan S. Nemlekar
Director
DIN : 00043824

Sumit Matunga Builders Private Limited
Statement of changes in equity for the year ended March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

a. Equity share capital

(i) Balance at March 31, 2026

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated 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
1.00	-	1.00	-	1.00

(ii) Balance at March 31, 2025

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated 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
1.00	-	1.00	-	1.00

b. Other equity

(i) Balance at March 31, 2026

Particulars	Reserves & surplus	Total
	Retained earnings	
Balance at the April 1, 2025	978.21	978.21
Changes in accounting policy or prior period errors	-	-
Restated balance at the April 1, 2025	**978.21**	**978.21**
Profit/(Loss) for the year	(9.54)	(9.54)
Other comprehensive income	-	-
Balance at the March 31, 2026	**968.67**	**968.67**

(ii) Balance at March 31, 2025

Particulars	Reserves & surplus	Total
	Retained earnings	
Balance at the April 1, 2024	843.59	843.59
Changes in accounting policy or prior period errors	-	-
Restated balance at the April 1, 2024	**843.59**	**843.59**
Profit/(Loss) for the year	134.62	134.62
Other comprehensive income	-	-
Balance at the March 31, 2025	**978.21**	**978.21**

For S S R V and Associates
Chartered Accountants
Firm Registration No.: 135901W

CA Vishnu kant Kabra
Partner
Membership No.: 403437
Place: Mumbai
Dated:28th May,2026
UDIN:26403437TWLTPN4506

For and on behalf of the Board

Mitaram R. Jangid
Director
DIN : 00043757

Bhushan S. Nemlekar
Director
DIN : 00043824

1. Background Information

Sumit Matunga Builders Private Limited (The Company) was incorporated at Mumbai on February 20, 2011 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, Mumbai. The Registered Office of the Company is B-Wing, Office No-1101, Opp. Reliance office, Express Zone, W.E. Highway, Malad (east) Mumbai 400097.

The Company is primarily engaged in the business of real estate/real estate development and incidental services. And it is subsidiary of Sumit Woods Limited.

The standalone financial statements of the Company as on March 31,2026 were approved and authorised for issue by the Board of Directors on May 28, 2026.

2. Statement of Compliance with Ind AS

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has adopted Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

3. Basis of Preparation of Financial Statements

The financial statements have been prepared on accrual basis under the historical cost convention except for certain financial instruments measured at fair value at the end of each reporting period as explained in accounting policies below.

The financial statements are presented in Indian Rupees (INR) and all values are rounded to the nearest lacs, unless otherwise indicated.

Current and Non-Current Classification:

An asset/liability is classified as current when it satisfies any of the following criteria.

i. It is expected to be realized/ settled, or is intended for sale or consumption, in the companies normal operating cycle or
ii. It is held primarily for the purpose of being traded or
iii. It is expected to be realized/ due to be settled within 12 months after the reporting date or
iv. It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date or
v. The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

All other assets and liabilities are classified as non- current.

4. Use of estimates

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires management of the Company to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures including disclosures of contingent assets and contingent liabilities as at the date of financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in future periods which are affected.

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Key sources of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of: fair valuation of unquoted equity investments, impairment of financial instruments, impairment of property, plant & equipment, useful lives of property, plant & equipment, provisions and contingent liabilities and long term retirement benefits.

5. Significant Accounting policies

5.1 Financial Instruments

Classification

Financial assets, other than equity instruments, are subsequently measured at amortised cost, fair value through other comprehensive income (FVOCI) or fair value through profit or loss (FVTPL) on the basis of both:

(a) The entity's business model for managing the financial assets, and

(b) The contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not carried at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

- **Amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.
- **Fair value through other comprehensive income (FVOCI):** Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/ (losses). Interest income from these financial assets is included in other income using the effective interest rate method.

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- **Fair value through profit or loss:** Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other gains/(losses) in the period in which it arises. Interest income from these financial assets is included in other income.

Impairment of financial assets

The Company assesses on a forward-looking basis the expected credit losses associated with its assets carried at amortised cost. For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Derecognition of financial assets

A financial asset Is derecognised only when

- The Company has transferred the rights to receive cash flows from the financial asset or
- The Company retains the contractual rights to receive the cash flows of the financial asset but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised.

Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Financial Liabilities

All Financial liabilities are measured at amortised cost using effective interest method or fair value through profit and loss. However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at FVTPL

Financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument

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A financial liability other than a financial liability held for trading or contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability is managed, and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in Statement of Profit and Loss. The net gain or loss recognised in Statement of Profit and Loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

Gains or losses on financial guaranteed contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in Statement of Profit and Loss.

Financial liabilities subsequently measured at amortised cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in Statement of Profit and Loss.

5.2 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

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For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short term deposits, as defined above, as they are considered an integral part of the Company's cash management.

5.3 Property Plant and Equipment

Recognition and initial measurement

Property, plant and equipment are valued at cost of acquisition or construction less accumulated depreciation and impairment loss. The Company capitalises all costs relating to the acquisition, installation and construction of property, plant and equipment. Subsequent costs are included in the asset's carrying amount or recognised as separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognized instatement of profit or loss as incurred.

Subsequent measurement (depreciation and useful lives):

Depreciation is provided on the assets on their original costs up to their net residual value estimated at 5% of the original cost, pro-rata to the period of use on the written down value method, over their estimated useful life. Assets individually costing up to Rs 5,000 are fully depreciated in the year of purchase.

The residual values, useful lives and method of depreciation are reviewed at the end of each financial year.

De-recognition:

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in the statement of profit and loss, when the asset is de-recognized.

5.4 Intangible Assets

Recognition and initial measurement

Intangible assets are stated at their cost of acquisition. The cost comprises purchase price, borrowing cost, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Subsequent measurement (amortisation):

The cost of capitalized software is amortized over a period of 6 years from the date of its acquisition.

5.5 Revenue Recognition

Revenue from real estate development/ sale, maintenance services and project management services

Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products (residential or commercial completed units) or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services.

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The Company satisfies the performance obligation and recognises revenue over time, if one of the following criteria is met:

1. The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or
2. The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or
3. The Company's performance does not create an asset with an alternative use to the Company and an entity has an enforceable right to payment for performance completed to date.

For performance obligations where any one of the above conditions are not met, revenue is recognised at the point in time at which the performance obligation is satisfied.

In case, revenue is recognised over the time, it is being recognised from the financial year in which the agreement to sell or any other binding documents containing salient terms of agreement to sell is executed. In respect of 'over the period of time', the revenue is recognised based on the percentage-of-completion method ('POC method') of accounting with cost of construction incurred (input method) for the respective projects determining the degree of completion of the performance obligation.

The revenue recognition requires forecasts to be made of total budgeted costs with the outcomes of underlying construction contracts, which further require assessments and judgments to be made on changes in work scopes and other payments to the extent they are probable and they are capable of being reliably measured. In case, where the contract cost is estimated to exceed total revenues from the contract, the loss is recognised immediately in the Statement of Profit and Loss.

Rent

Rental Income is recognised on a time proportion basis as per the contractual obligations agreed with the respective tenant.

Interest

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Dividend

Dividend income from investments is recognised when the Company's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

5.6 Cost of Revenue

Cost of Real estate projects Cost of project, includes cost of land (including cost of development rights/ land under agreements to purchase), liasoning costs, estimated internal development costs, external development charges, borrowing costs, overheads, administrative expenses, construction costs and development/ construction materials, which

is charged to the statement of profit and loss based on the revenue recognised as explained in policy under revenue recognition, in consonance with the concept of matching costs and revenue. Final adjustment is made on completion of the specific project.

5.7 Borrowing cost

Borrowing costs directly attributable to the acquisition and/or construction of a qualifying asset are capitalized during the period of time that is necessary to complete and prepare the asset for its intended use or sale. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the statement of profit and loss as incurred.

5.8 Inventories:

Inventories comprise of Land and development rights, Construction materials, Work-in-progress, completed unsold flats/units. These are valued at lower of the cost and net realisable value.

Land and development rights	Land and development rights (including development cost) are valued at lower of cost and net realisable value. Costs include land acquisition cost and initial development cost.
Construction materials	Construction materials are valued at cost if the completed unsold flats/units in which they will be incorporated are expected to be sold at or above cost, else lower of cost and net realisable value. Cost is determined on a weighted average basis.
Work-in-progress (Land/ Real Estate under development)	Work-in-progress is valued at cost if the completed unsold flats/units are expected to be sold at or above cost otherwise at lower of cost and net realisable value. Cost includes direct expenditure relating to construction activity (including land cost) and indirect expenditure (including borrowing costs) during the construction period to the extent the expenditure is related to construction or is incidental thereto.
Completed unsold flats/units	Lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less estimated costs of completion (wherever applicable) and estimated costs necessary to make the sale.

5.9 Impairment of non - financial assets

The carrying amounts of the Company's property, plant & equipment and intangible assets are reviewed at each reporting period to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amounts are estimated in order to determine the extent of impairment loss, if any. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. The impairment

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loss, if any, is recognised in the statement of profit and loss in the period in which impairment takes place.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, however subject to the increased carrying amount not exceeding the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior accounting periods. A reversal of an impairment loss is recognised immediately in profit or loss.

5.10 Employee benefits

5.10.1 Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

5.10.2 Post-employment obligations

The Company operates the following post-employment schemes:

(a) defined contribution plan such as provident fund.

Defined contribution plan

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

5.11 Accounting for provisions, contingent liabilities and contingent assets

Provisions are recognised in the balance sheet when the Company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the balance sheet date. Where the time value of money is material, provisions are measured on a discounted basis. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

Constructive obligation is an obligation that derives from an entity's actions where

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- by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities, and
- as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities

Contingent liabilities are not recognised in the financial statements. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

5.12 Income tax

Income tax expense comprises both current and deferred tax.

Current Income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date where the Company operates and generates taxable income.

Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Minimum Alternate Tax:

Company has opted for paying Income Tax u/s 115BAA of the Income Tax Act, 1961. The MAT provisions under Section 115JB shall not be applicable to the company that has exercised the option referred to under section 115BAA of the Income Tax Act, 1961.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets and liabilities are not recognised for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- temporary differences related to investments in subsidiaries, associates and joint arrangements to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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

5.13 Dividends on ordinary shares

The Company recognises a liability to make cash or non-cash distributions to equity holders of the parent when the distribution is authorised and the distribution is no longer at the discretion of the Company. As per the corporate laws in India, a distribution is authorised when it is approved by the shareholders. A corresponding amount is recognised directly in equity.

Non-cash distributions are measured at the fair value of the assets to be distributed with fair value remeasurement recognised directly in equity. Upon distribution of non-cash assets, any difference between the carrying amount of the liability and the carrying amount of the assets distributed is recognised in the statement of profit and loss.

5.14 Segment reporting

The Company is primarily engaged in the business of building and development of property and land including group companies. As such the Company's financial statements are largely reflective of the real estate business and there is no separate reportable segment.

Pursuant to Ind AS 108 - Operating Segments, no segment disclosure has been made in these financial statements, as the Company has only one geographical segment and no other separate reportable business segment.

5.15 Onerous contracts

Provisions for onerous contracts are recognised when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognises any impairment loss on the assets associated with that contract.

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Notes forming part of the financial statements
All amounts are ₹ in Lakhs unless otherwise stated

6 Property, plant and equipment

Description of assets	Construction Equipment	Furniture & Fixture	Office Equipment	Total
Deemed Cost				
As at March 31, 2024	20.84	0.23	0.65	21.73
Additions	2.72	-	-	2.72
Disposals/ reclassifications	(23.56)	(0.23)	(0.38)	(24.17)
As at March 31, 2025	-	-	0.28	0.28
Additions	-	-	-	-
Disposals/ reclassifications	-	-	-	-
As at March 31, 2026	-	-	0.28	0.28
Depreciation				
As at March 31, 2024	7.93	0.12	0.44	8.50
Depreciation expense for the period	3.38	0.02	0.08	3.49
Eliminated on disposal of assets/ reclassifications	(11.32)	(0.15)	(0.30)	(11.76)
As at March 31, 2025	-	-	0.22	0.22
Depreciation expense for the period	-	-	0.02	0.02
Eliminated on disposal of assets/ reclassifications	-	-	-	-
As at March 31, 2026	-	-	0.25	0.25
As at March 31, 2026	-	-	0.03	0.03
As at March 31, 2025	-	-	0.05	0.05

6.1 There are no impairment losses recognised during the year.

6.2 No borrowing cost was capitalised during the current year and previous year.

6.3 No property,plant & equipment have been pledged to secure borrowings of the Company.

6.4 The Company does not hold any property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the Company.

6.5 The Company has not revalued its property, plant and equipment as on each reporting period and therefore Schedule III disclosure requirements with respect to fair value details is not applicable.

6.6 There are no capital work-in-progress during each reporting period and therefore Schedule III disclosure requirements with respect to fair value details is not applicable.

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7 Investments

	As at March 31, 2026		As at March 31, 2025	
	Holding (%)	Amount	Holding (%)	Amount
Unquoted Investments (all fully paid)				
Investments in Limited Liability Partnership firm				
JSN Realtors LLP	60%			
Fixed Capital		60.00		-
Investments in Partnership firm		60.00		-
Total investments		60.00		-
Aggregate book value of quoted investments		-		-
Aggregate market value of quoted investments		-		-
Aggregate carrying value of unquoted investments		60.00		-
Aggregate amount of impairment in value of investments		-		-
in subsidiaries				

8 Deferred tax liabilities (net)

8.1 Movement in deferred tax balances

Particulars	As at March 31, 2026			
	Opening balance	Recognised in profit and Loss	Recognised in OCI	Closing balance
Deferred tax (liabilities)/assets in relation to:				
Property, plant and equipment and other intangible assets	3.80	(1.41)	-	2.40
Borrowings	-	-	-	-
Net tax asset/(liabilities)	3.80	(1.41)	-	2.40

Particulars	As at March 31, 2025			
	Opening balance	Recognised in profit and Loss	Recognised in OCI	Closing balance
Deferred tax (liabilities)/assets in relation to:				
Property, plant and equipment and other intangible assets	0.48	3.32	-	3.80
Borrowings	(4.30)	4.30	-	-
Net tax asset/(liabilities)	(3.82)	7.63	-	3.80

9 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Unsecured, considered good	52.25	243.73
Less: Expected credit loss allowance	-	-
Total	52.25	243.73

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

9.2 The ageing schedule of Trade Receivables is as follows:

As at March 31, 2026

Particulars	Not due	Less than 6 months	1-2 years	2-3 years	> 3 years	Total
Undisputed						
Considered good	-	-	52.25	-		52.25
Credit impaired	-	-	-	-	-	-
Disputed						
Considered good	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-

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

As at March 31, 2025

Particulars	Not due	Less than 6 months	1-2 years	2-3 years	> 3 years	Total
Undisputed						
Considered good	-	5.88	184.97	52.89	-	243.73
Credit impaired	-	-	-	-	-	-
Disputed						
Considered good	-	-	-	-		
Credit impaired	-	-	-	-		

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

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All amounts are ₹ in Lakhs unless otherwise stated

10 Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Balances with banks		
- In current account	2.74	139.92
Cash on hand	0.04	-
Total	2.78	139.92
B. Bank balance other than cash and cash equivalent		
In term deposit accounts		
- With remaining maturity of less than 12 months but more than 3 months	919.42	607.31
Total	919.42	607.31

11 Other financial asset

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current		
Fixed deposits with banks	-	-
	-	-
Current		
Advances		
- to staff	-	0.10
- to Related Parties	801.41	-
Other receivables	11.18	5.57
Total	812.59	5.67

12 Other current assets

Particulars	As at March 31, 2026	As at March 31, 2025
Receivable from Customers - GST	24.29	24.29
Tds Receivable	7.30	15.86
Prepaid expenses	0.11	1.54
Balances with Government authorities	1.59	3.57
Total	33.29	45.26

13 Equity share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised share capital		
50,000 Equity shares of ₹ 10/- each	5.00	5.00
Issued and subscribed capital comprises:		
10,000 Equity Shares of ₹ 10/- each	1.00	1.00
Total	1.00	1.00

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13.1 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.

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

Particulars	As at March 31, 2026	
	Number of shares held	% holding of equity shares
Fully paid equity shares		
Sumit Woods Limited	8,000	80.00%
Ashish Hendre	2,000	20.00%
	As at March 31, 2025	
	Number of shares held	% holding of equity shares
Fully paid equity shares		
Sumit Woods Limited	8,000	80.00%
Ashish Hendre	2,000	20.00%

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

Equity Shares	Units	Units
As at April 1, 2024	10,000	10,000
Issued during the period	-	
As at March 31, 2025	10,000	10,000
Issued during the period	-	
As at March 31, 2026	10,000	10,000

13.4 Shareholding of promoters

As at March 31, 2026

Name of promoter	No. of shares	% of total shares	% change during the year
Sumit Woods Limited	8,000	80%	-
Ashish Hendre	2,000	20%	-

As at March 31, 2025

Name of promoter	No. of shares	% of total shares	% change during the year
Sumit Woods Limited	8,000	80%	-
Ashish Hendre	2,000	20%	-

SSRV & ASSOCIATES VISHWAJEET KABRA MEMB No. 403437 KABRA CHARTERED ACCOUNTANTS

Sumit Matunga Builders Pvt. Ltd. CIN : U45400MH 2011PTC 213366

Sumit Matunga Builders Private Limited
Notes forming part of the financial statements
All amounts are ₹ in Lakhs unless otherwise stated

14 Other equity

Particulars	As at March 31, 2026	As at March 31, 2025
Reserves and surplus		
Retained earnings	968.67	978.21
Total	968.67	978.21

14.1 Retained earnings

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of year	978.21	843.59
Profit/(Loss) attributable to owners of the Company	(9.54)	134.62
Balance at end of year	968.67	978.21

Retained earnings represents the amount that can be distributed by the Company as dividends considering the requirements of the Companies Act, 2013.

15 Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Secured Borrowings		
-Overdraft from Bank	857.50	-
	857.50	-

15.1 The details of security, repayment terms and interest are as follows:
The terms of repayment of term loans and other loans are stated below:
As at March 31, 2026

Particulars	Amount outstanding	Terms of repayment	Rate of interest
I. ICICI Bank b) Overdraft Facility Secured against Current account and Fixed deposit with ICICI bank of Sumit Matunga Builders Private Limited situated at D/1101, Express Zone , Opp Reliance Office, Malad (East). Mumbai	857.50		The applicable rate is 7.60%

15.2 There are no breach of contractual terms of the borrowing during the year ended March 31, 2026 and March 31, 2025.

15.3 Reconciliation of liabilities arising from financing activities
The table below details changes in the Company's liabilities arising from financing activities, including both cash and non–cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Company's statement of cash flows as cash flows from financing activities.

Particulars	loans- from banks & NBFC	Loans and advances from related parties
As at April 1, 2024	540.19	2,091.66
Financing cash flows	(540.19)	(2,091.66)
Non-cash changes	-	-
Interest accruals but not paid	-	-
Accredition of transaction cost		
As at March 31, 2025	-	-
As at April 1, 2025	-	-
Financing cash flows	857.50	-
Non-cash changes	-	-
Interest accruals but not paid	-	-
Accredition of transaction cost	-	-
As at March 31, 2026	857.50	-

SSRV & ASSOCIATES VIBHAVARI KABRA MEMB No. 493437 CHARTERED ACCOUNTANTS

Sumit Matunga Builders Pvt. Ltd. CIN : U45400MH 2011PTC 213066

Sumit Matunga Builders Pvt. Ltd.
CIN : U45400MH 2011PTC 213366

SGRV & ASSOCIATES
VISHNUKANT KABRA
MEMB No

Sumit Matunga Builders Private Limited
Notes forming part of the financial statements
All amounts are ₹ in Lakhs unless otherwise stated

16 Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables		
Due to micro and small enterprises	-	0.32
Due to other than micro and small enterprises	-	0.78
Total	-	1.09

The average credit period on purchases is 90 days. No interest is charged by the trade payables.

16.1 Disclosures required under section 22 of the Micro, Small and Medium Enterprises

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	-	0.32
(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	-	-

16.2 The ageing schedule of Trade payable is as follows:

As at March 31, 2025

Particulars	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	> 3 years	
Undisputed						
MSME	-	0.32	-	-	-	0.32
Others	-	0.78	-	-	-	0.78
Disputed						
MSME	-	-	-	-	-	-
Others	-	-	-	-	-	-

SSRV & ASSOCIATES
VISHNUKANT KABRA
MEMB No

Sumit Matunga Builders Pvt. Ltd.
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Sumit Matunga Builders Private Limited
Notes forming part of the financial statements
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17 Other financial liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Employee expenses payable	2.83	1.32
Other expenses payable	51.45	47.51
Total	54.28	48.83

18 Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
For Expense Payable	0.35	0.20
Total	0.35	0.20

19 Current tax liabilities (net)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for tax (net)	-	16.34
Total	-	16.34

20 Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Liabilities	0.96	0.08
Total	0.96	0.08

21 Revenue from operations

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of Units in Projects	-	2,947.20
Other operating revenues	-	124.64
	-	3,071.84

21.1 There was no impairment losses recognised on any contract asset and trade receivables.

21.2 Contract balances

The following table provides information about receivables from contracts with customers:

	As at March 31, 2026	As at March 31, 2025
Trade receivables	52.25	243.73
Contract liabilities	-	-

Contract liabilities include amount received from the customer as per the installments stipulated in the buyer agreement to deliver properties once the properties are complete and control is transferred to customers. The balances of these accounts, as disclosed below

	As at March 31, 2026	As at March 31, 2025
Movement in Contract liability		
Contract liabilities at the beginning of the period	-	429.69
Amount received/adjusted against contract liability during the year	-	4,036.57
Performance obligations satisfied during the year	-	(4,466.26)
Contract liabilities at the end of the period	-	-

The Company receives payments from customers based upon contractual billing schedules. Accounts receivable are recorded when the right to consideration becomes unconditional.

SSRV & ASSOCIATES
VISHNUKANT KABRA
MEMB No. 413437
MUMBAI CHARTERED ACCOUNTANTS

Sumit Matunga Builders Pvt. Ltd.
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Sumit Matunga Builders Private Limited
Notes forming part of the financial statements
All amounts are ₹ in Lakhs unless otherwise stated

22 Other income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Interest Income		
Interest income earned on financial assets that are not designated as at fair value through profit or loss:		
- Bank deposits (at amortised cost)	59.81	8.80
- Other financial assets carried at amortised cost	12.56	20.50
	72.37	29.30
(b). Other non-operating income (net of expenses directly attributable to such income)		
Sundry Balance written off	-	5.77
Miscellaneous Income	-	0.08
	-	5.85
(a + b)	72.37	35.15

23 Changes in inventories

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Opening stock:		
Work-in-Progress	-	562.00
Raw Materials	-	40.44
B. Closing stock:		
Work-in-Progress	-	-
Raw Materials	-	-
(A - B)	-	602.44

24 Employee benefits expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and Wages	20.33	40.08
Remuneration to Directors	24.00	110.00
Contribution to provident and other funds*	0.51	1.28
Staff Welfare Expenses	0.53	1.83
	45.37	153.19

25 Constructions & Development Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Site labour & other contract costs	1.75	853.19
Costs of permissions and other land conversion costs	1.90	396.60
Costs of design and technical assistance	4.86	260.31
Construction or development overheads	3.35	293.06
Selling & Distribution Expenses	-	41.69
Administrative Expenses relating to project	0.10	36.92
	11.97	1,881.76

26 Finance Costs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on loans from banks and financial institutions	9.06	3.91
Interest on unsecured loan	-	2.05
Unwinding of transaction cost	-	17.23
Other finance costs	5.28	
Total	14.34	23.19

SSRV & ASSOCIATES CHARTERED ACCOUNTANTS VISHNUKANT KABRA MEMB No. 403437

Sumit Matunga Builders Pvt. Ltd. CIN: U45400MH 213566

Sumit Matunga Builders Private Limited
Notes forming part of the financial statements
All amounts are ₹ in Lakhs unless otherwise stated

27 Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Audit fees	0.15	0.35
Conveyance	0.05	0.32
Courier, Postage, Telegram Charges	-	0.02
Donations	-	7.60
Legal Fees & Charges	0.01	-
ROC charges	0.22	0.12
Professional Fees	0.15	-
Rates and Taxes	0.21	1.90
Xerox , Printing & Stationery	0.28	0.91
Maintenance Charges	1.26	7.56
Sundry Balances Written Off	-	-
Other Misc epxenses	0.55	12.99
Total	**2.88**	**31.77**

27.1 Payments to auditors

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
a) For audit	0.15	0.35
Total	**0.15**	**0.35**

28 Current tax and deferred tax

28.1 Income tax recognised in profit and loss

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current tax:		
In respect of current year	-	66.75
In respect of prior years	5.92	-
	5.92	66.75
Deferred tax:		
In respect of current year origination and reversal of temporary differences	1.41	(7.63)
	1.41	(7.63)
Total	7.33	59.12

SSRV & ASSOCIATES
VISHNUKUMAR KABRA
MEMB No. 403437
KUMAR & CHARTERED ACCOUNTANTS

Sumit Matunga Builders Pvt. Ltd.
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28.2 Reconciliation of income tax expense and the accounting profit multiplied by Company's domestic tax rate:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit/(Loss) before tax	(2.22)	193.75
Income tax expense calculated at 22% plus surcharge 10% & cess 4% i.e. 25.168%	-	48.76
Effects of expenses that are not deductible in determining taxable profits	-	20.89
Effect of previously unrecognised and unused tax losses		
Effect of income that is exempt from taxation	-	-
Effect of expenses deductible in determining taxable profits	-	(2.91)
Others		
Earlier Years Taxes	5.92	(7.63)
Different tax recognised during the period	1.41	-
Income tax expense recognised in profit or loss	**7.33**	**59.12**

Note:

In pursuance of Section 115BAA of the Income Tax Acr, 1961 announced by the Government of India through Taxation Laws (Amendment) Ordinance, 2019, the Company has an irrevocable option of shifting to lower tax rate and simultaneously forgo certain tax incentives including loss of accumulated MAT credit. The Company has exercised this option to avail lower tax rate benefit.

The tax rate used for March 31, 2026 and March 31, 2025, in reconciliations above is the corporate tax rate of 22% & 22% respectively (plus surcharge and cess as applicable) on taxable profits under Income Tax Act, 1961. Effective tax rate for current year is 25.168%

28.3 The Company does not have any transaction that were not recorded in the books of accounts and were surrendered or disclosed in the income tax assessments under the Income Tax Act, 1961

29 Contingent Liabilities (to the extent not provided for):

There are no contingent liability as on March 31, 2026 and March 31, 2025.

30 Earning per share

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit/(loss) attributable to Equity shareholders	(9.54)	134.62
Weighted average number of Ordinary shares for computing - Basic and Diluted earnings per share	10,000	10,000
Nominal value per share (Rs.)	10	10
Basic and Diluted (Rupees)	**(95.43)**	**1,346.23**

There have been no transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of the completion of these financial statements which would require the restatement of EPS.

31 Segment information

In line with the provisions of Ind AS 108 - Operating segments and basis the review of operations being done by the board and the management, the operations of the Company fall under colonization and real estate business, which is considered to be the only reportable segment.

31.1 Information about revenue from external customers in various geographical areas

The Company is operating in India which is considered as a single geographical segment.

31.2 Information about major customers

Company derives its major revenues from construction and development of real estate projects and its customers are wide spread.

32 Employee benefit plans

The Company makes Provident Fund contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognised Rs. 1.28 Lakhs (Previous Year ended 31 March, 2024: Rs. 1.58 Lakhs) for Provident Fund contributions & MLWF, in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

SSRV & ASSOCIATES VISHWANATH KASIRA MEMB No. 043437 M.MAHA CHARTERED ACCOUNTANTS

Sumit Matunga Builders Pvt. Ltd. CIN : U45400MH 2011PTC 213366

33 Financial instruments

33.1 Capital management

The Company manages its capital to ensure that it will be able to continue as going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance. The capital structure of the Company consists of net debt offset by cash and bank balances and total equity of the Company.

Gearing ratio

The gearing ratio at end of the reporting period was as follows.

Particulars	As at March 31, 2026	As at March 31, 2025
Debt	857.50	-
Cash and bank balances	922.20	747.23
Net debt	(64.70)	(747.23)
Total equity	969.67	979.21
Net debt to equity ratio	(0.07)	(0.76)

33.2 Categories of financial instruments:

Particulars	As at March 31, 2026	As at March 31, 2025
Financial assets		
Measured at amortised cost		
Trade receivables	52.25	243.73
Cash and cash equivalents	922.20	747.23
Other financial assets	812.59	5.67
Financial liabilities		
Measured at amortised cost		
Borrowings	857.50	-
Trade payables	-	1.09
Other financial liabilities	54.78	18.82

33.3 Financial risk management objectives

The company monitors and manages the financial risks to the operations of the Company. These risks include market risk, credit risk, interest risk and liquidity risk.

A. Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. The Company has adopted a policy of only dealing with creditworthy counterparties, as a means of mitigating the risk of financial loss from defaults. The Company uses its own trading records to rate its major customers. The Company's exposure to financial loss from defaults are continuously monitored.

Trade receivables consist of a large number of customers, spread across various geographical areas. Ongoing credit evaluation is performed on the financial condition of accounts receivable.

B. Liquidity risk

Liquidity risk refers to insufficiency of funds to meet the financial obligations. Liquidity Risk Management implies maintenance of sufficient cash to meet obligations when due.

The Company continuously monitoring forecast and actual cash flows, and by assessing the maturity profiles of financial assets and liabilities.

SSRV & ASSOCIATES ★ MUMBAI CHARTERED ACCOUNTANTS ★ VISHNUKANT KABRA MEMB No. 493437

Sumit Matunga Builders Pvt. Ltd. ★ CIN : U45400MH2011PTC213366

Maturities of financial liabilities

Table showing maturity profile of non-derivative financial liabilities:

Particulars	As at March 31, 2026	As at March 31, 2025
From 1 - 5 years		
Borrowings	857.50	-
Upto One year		
Borrowings	857.50	-
Trade payables	-	1.09
Other financial liabilities	54.28	48.83

The above table details the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The amount disclosed in the tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The contractual maturity is based on the earliest date on which the Company may be required to pay.

C. Market risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of currency risk and interest rate risk. In the normal course of business and in accordance with our policies, we manage these risks through a variety of strategies.

i). Currency risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company is domiciled in India and has its revenues and other major transactions in its functional currency i.e. INR. Accordingly the Company is not exposed to any currency risk.

ii). Interest rate risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Company has borrowed funds floating interest rate.

Particulars	As at March 31, 2026	As at March 31, 2025
Floating rate borrowing		
Term loans- from banks &NBFC	857.50	-
Total Borrowings	857.50	-

Interest rate sensitivity

A change of 1% in interest rates borrowing would have following impact on profit before tax

Particulars	As at March 31, 2026	As at March 31, 2025
1% increase in interest rate – Effect on profit before tax	(8.57)	-
1% decrease in interest rate – Effect on profit before tax	8.58	-

34 Fair Value Measurement

34.1 Fair value of financial assets and financial liabilities that are measured at amortised cost:

The management assessed that fair value of cash and cash equivalents, trade receivables, trade payables, and other financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

SSRV & ASSOCIATES CHARTERED ACCOUNTANTS VIRHNURUNNE KABRA MEMB No. 493437

Sumit Matunga Builders Pvt. Ltd. CIN: U45400MH 2011PTC 213366

35 Related parties transactions

35.1 Names of the related parties and related party relationships

Particulars	Relationship as at	
	March 31, 2026	March 31, 2025
Sumit Woods Limited	Holding Company	Holding Company
JSN Realtors LLP	Limited Liability Partnership firm	
Mitaram Jangid	Director	Director
Bhushan Nemlekar	Director	Director
Ashish Hendre	Director	Director
Kavita Nemlekar	Relative of Director	Relative of Director
Aparna Hendre	Relative of Director	Relative of Director
Rohan Tejura	Relative of Designated Partner in LLP in which Holding Co. interested	Relative of Designated Partner in LLP in which Holding Co. interested
Mitasu Realty LLP	Entity where Director is interested	Entity where Director is interested
Mitasu woods Pvt ltd	Entity where Director is interested	Entity where Director is interested
Mitasu Developers Pvt Ltd	Entity where Director is interested	Entity where Director is interested
Homesync Real Estate Advisory Pvt Ltd	Subsidiary of Holding company	Subsidiary of Holding company
Deepak Ramlal Jangid	Relative of Director	Relative of Director
Deepak & Company	Entity where relative of Director is interested	
Sumit Developers	Partnership firm where director is interested	Partnership firm where director is interested

35.2 Details of related party transactions

Particulars	As at March 31, 2026	As at March 31, 2025
Remunaration To Director		
Ashish Hendre	24.00	50.00
Bhushan Nemlekar	-	30.00
Mitaram Jangid	-	30.00
Goods Purchased/Services Received		
Mitasu Realty LLP	-	3.66
Aparna Hendre	-	6.50
Rohan Tejura	1.26	7.56
Mitasu woods Pvt ltd	-	9.90
Homesync Real Estate Advisory Pvt Ltd	-	15.76
Deepak & Company	-	18.27
Sumit Woods Limited	0.26	30.00
Sumit Developers	-	75.00
Loan received/ (repaid) (Net)		
Ashish Hendre	-	(18)
Loan given / (received back)		
Sumit Woods Limited	385.20	(2.05)
JSN Realtors LLP	416.21	-
Mitasu Develoeprs Pvt Ltd	-	12.00
Interest Paid		
Ashish Hendre	-	1.20
Sumit Woods Limited	-	0.85
Interest Received		
Sumit Woods Limited	3.67	12.59
Mitasu Develoeprs Pvt Ltd	-	0.90

SSRV & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS VISHNUKANT KABRA M.No. 043437

Sumit Matunga Builders Pvt. Ltd. CIN: U45400MH2011PTC213366

35.3 Details of related party closing balances

Particulars	As at March 31, 2026	As at March 31, 2025
Remunaration Payable		
Ashish Hendre	1.30	-
Trade Payable		
Rohan Tejura	-	0.62
Loan Given		
JSN Realtors LLP	416.21	-
Sumit Woods Limited	385.20	-

35.4 Compensation of key management personnel

The remuneration of directors and other members of key management personnel during the year was as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Short-term benefits	24.00	110.00
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Sitting fees	-	-

SSRV & ASSOCIATES CHARTERED ACCOUNTANTS

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