Acknowledgement Number:199826521181025 **Date of filing : 18-Oct-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AAHCH3729B		
Name	HRPL HOMES AND INFRASTRUCTURES PRIVATE LIMITED		
Address	Old No 41, New No 9/2,, 12Th Avenue, Ashok Nagar,, Ashoknagar S.O (Chennai), Ashok Nagar, Chennai , Chennai , 29-Tamil Nadu, 91-INDIA, 600083		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	199826521181025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	3,75,240
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	94,440
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	94,440
	Taxes Paid	7	1,75,000
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 80,560
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by SRIVATHSANKAM SRINIVASA PRASADBABU in the capacity of Director having PAN AAXPP6593Q from IP address 60.243.79.234 on 18-Oct-2025 16:52:33 at CHENNAI (Place) DSC Sl.No & Issuer 3439886 & 1692439554747CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated

Barcode/QR Code

AAHCH3729B0619982652118102532b1d82004be41a4fd5fe349d1a51856bafe2046

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

HRPL Homes & Infrastructures Private Limited
PAN : AAHCH3729B
Status : Private Limited Company
Date of Incorporation - 28-May-2024
FY 2024-25 / AY 2025-26
Statement of Total Income

Particulars	Rs.	Rs.
Net Profit / (Loss) as per Profit & Loss account	3,672.94	
Add: Disallowance u/s 36(1)(va)	79.48	
		3,752.42
		3,752.42
		(or)
Gross Total Income		**3,752.40**
Tax on above @ 22%	825.53	
Add : Surcharge @ 10%	82.55	
	908.08	
Add : Education cess @ 4%	36.32	
		944.40
Less :		
i) Tax deducted at source	(1,750.00)	(1,750.00)
		(805.60)
Add :		
i) Interest u/s 234A	-	
ii) Interest u/s 234B	-	
iii) Interest u/s 234C	-	-
		(805.60)
Less: Self Assessment Tax Paid		-
Tax / (Refund due)		**(805.60)**

SVTVP & ASSOCIATES LLP
FRN : 019007S / S000033
CHENNAI
CHARTERED ACCOUNTANTS

HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
(Address: New Door No 11, Old DoorNo42, 12th Avenue, Ashoknagar, Chennai 600083)
Balance Sheet as at 31-March-2025

(Rs in '00)

Particulars	Note	31-March-2025	31-March-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	2	10,000.00	-
(b) Reserves and Surplus	3	2,728.54	-
Total		12,728.54	-
(2) Current liabilities			
(a) Short-term Borrowings	4	32,764.13	-
(b) Trade Payables	5		
- Due to Micro and Small Enterprises		-	-
- Due to Others		118.80	-
(c) Other Current Liabilities	6	1,483.32	-
(d) Short-term Provisions	7	1,025.21	-
Total		35,391.46	-
Total Equity and Liabilities		**48,120.00**	**-**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment		86.18	-
Total		86.18	-
(2) Current assets			
(a) Inventories	8	21,097.53	-
(b) Cash and cash equivalents	9	3,059.95	-
(c) Short-term Loans and Advances	10	21,584.59	-
(d) Other Current Assets	11	2,291.75	-
Total		48,033.82	-
Total Assets		**48,120.00**	**-**

See accompanying notes to the financial statements

As per our report of even date
For S V T V P & Associates LLP
Chartered Accountants
Firm's Registration No. 019007S/S000033

S. Venkatesh

S Venkatesh
Partner
Membership No. 237253
UDIN: 25237253BMISIX5322
Place: Chennai
Date: 02/09/20225

S V T V P & ASSOCIATES LLP
FRN : 019007S / S000033
CHENNAI
CHARTERED ACCOUNTANTS

For and on behalf of the Board of
HRPL Homes & Infrastructures Private Limited

S S Prasadbabu
Director
00243114

S Ramakrishnan
Director
00242992

Place: Chennai
Date: 02-September-2025

HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
(Address: New Door No 11, Old DoorNo42, 12th Avenue, Ashoknagar, Chennai 600083)
Statement of Profit and loss for the year ended 31-March-2025

(Rs in '00)

Particulars	Note	31-March-2025	31-March-2024
Revenue from Operations	12	17,500.00	-
Other Income	13	37.39	-
Total Income		17,537.39	-
Expenses			
Change in Inventories of work in progress and finished goods	14	(21,097.53)	-
Employee Benefit Expenses	15	7,773.61	-
Other Expenses	16	27,188.37	-
Total expenses		13,864.45	-
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		3,672.94	-
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		3,672.94	-
Extraordinary Item		-	-
Profit/(Loss) before Tax		3,672.94	-
Tax Expenses	17		
- Current Tax		944.40	-
Profit/(Loss) after Tax		**2,728.54**	-
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	18	2.73	-
-Diluted (In Rs)	18	2.73	-

See accompanying notes to the financial statements

As per our report of even date
For S V T V P & Associates LLP
Chartered Accountants
Firm's Registration No. 019007S/S000033

S. Venkatesh

S Venkatesh
Partner
Membership No. 237253
UDIN: 25237253BMISIX5322
Place: Chennai
Date: 02/09/20225

S V T V P & ASSOCIATES LLP
FRN : 019007S / S000033
CHENNAI
CHARTERED ACCOUNTANTS

For and on behalf of the Board of
HRPL Homes & Infrastructures Private Limited

S S Prasadbabu
Director
00243114

S Ramakrishnan
Director
00242992

Place: Chennai
Date: 02-September-2025

HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
(Address: New Door No 11, Old DoorNo42, 12th Avenue, Ashoknagar, Chennai 600083)
Cash Flow Statement for the year ended 31-March-2025

	Particulars	Year ended 31-03-2025		Year ended 31-03-2024	
A.	**Cash flow from operating activities**				
	Profit/(loss) before tax and extraordinary items		3,672.94		-
	Less: Interest Income	(37.39)		-	
			(37.39)		-
	Operating Profit before Working Capital Changes		**3,635.55**		-
	Adjustments for:				
	Trade Payables	118.80		-	
	Other Current Liabilities	1,483.32		-	
	Short-term Provisions	1,025.21			
	Inventories	(21,097.53)		-	
	Short-term Loans & Advances	(21,584.59)		-	
	Other Current Assets	(2,291.75)			
			(42,346.54)		-
	Net Cash from Operations		**(38,710.99)**		-
	Income Taxes		(944.40)		-
	Net cash from/(used in) operating activities (A)		**(39,655.39)**		-
B.	**Cash flow from investing activities**				
	Purchase / (Sale) of Fixed Assets	(86.18)		-	
	Interest income	37.39		-	
	Net cash from/(used in) investing activities (B)		**(48.79)**		-
C.	**Cash flow from financing activities**				
	Short Term Borrowings	32,764.13		-	
	Capital Investment	10,000.00			
	Net cash from/(used in) financing activities (C)		**42,764.13**		-
D.	**Net increase/(decrease) in cash and cash equivalents (A) + (B) + (C)**		3,059.95		-
	Cash and cash equivalents at the beginning of the year		-		-
	Cash and cash equivalents at the end of the year		3,059.95		-

Note:
The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3). "Cash Flow St

See accompanying notes to the financial statements

As per our report of even date
For S V T V P & Associates LLP
Chartered Accountants
Firm's Registration No. 019007S/S000033

S. Venkatesh

S Venkatesh
Partner
Membership No. 237253
UDIN: 25237253BMISIX5322
Place: Chennai
Date: 02/09/20225

S V T V P & ASSOCIATES LLP
FRN : 019007S / S000033
CHENNAI
CHARTERED ACCOUNTANTS

For and on behalf of the Board of
HRPL Homes & Infrastructures Private Limited

S Ramakrishnan
Director
00242992

SS Prasad Babu
Director
00243114

Place: Chennai
Date: 02-September-2025

HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
Notes forming part of the Financial Statements

1 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.
Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5,000 or less which are not capitalised except when they are part of a larger capital investment programme.

c Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM/WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.
The useful life of the Assets has been taken as below;

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	3 Years

d Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

e Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

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CHARTERED ACCOUNTANTS

f Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

Classification	Valuation Policy
Finished Goods	At lower of cost or net realizable value.
Raw Material	At lower of cost or net realizable value.
WIP	At Cost
Consumables	At Cost

g Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

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k **Taxation**

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.
Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.
The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

l **Earnings Per Shares**

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

m **Provisions, Contingent liabilities and Contingent assets**

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

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CHENNAI
CHARTERED ACCOUNTANTS

HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
Notes forming part of the Financial Statements

2 Share Capital

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 150000 (Previous Year -) Equity Shares	15,000.00	-
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 100000 (Previous Year -) Equity Shares paid up	10,000.00	-
Total	**10,000.00**	**-**

(i) Reconciliation of number of shares

Particulars	31-March-2025		31-March-2024	
Equity Shares	**No. of shares**	**(Rs in '00)**	**No. of shares**	**(Rs in '00)**
Opening Balance	-	-	-	-
Issued during the year	1,00,000	10,000.00	-	-
Deletion	-	-	-	-
Closing balance	**1,00,000**	**10,000.00**	**-**	**-**

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2025		31-March-2024	
Name of Shareholder	**No. of shares**	**In %**	**No. of shares**	**In %**
S.S.Prasad Babu	40,000	40.00%		
S.Ramakrishnan	40,000	40.00%		
P.V.Vidya	20,000	20.00%		

(iv) Shares held by Promoters at the end of the year 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
S.S.Prasad Babu	Equity	40,000	40.00%	
S.Ramakrishnan	Equity	40,000	40.00%	
P.V.Vidya	Equity	20,000	20.00%	

Shares held by Promoters at the end of the year 31-March-2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
S.S.Prasad Babu	Equity	40,000	40.00%	
S.Ramakrishnan	Equity	40,000	40.00%	
P.V.Vidya	Equity	20,000	20.00%	

3 Reserves and Surplus

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Statement of Profit and loss		
Balance at the beginning of the year	-	-
Add: Profit/(loss) during the year	2,728.54	-
Balance at the end of the year	2,728.54	-
Total	**2,728.54**	**-**

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4 Short term borrowings

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Unsecured Loans and advances from related parties	32,764.13	-
Total	**32,764.13**	**-**

5 Trade payables

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Due to Micro and Small Enterprises	-	-
Due to others	118.80	-
Total	**118.80**	**-**

5.1 Trade Payable ageing schedule as at 31-March-2025

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	118.80				118.80
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					**118.80**
MSME - Undue					
Others - Undue					
Total					**118.80**

5.2 Trade Payable ageing schedule as at 31-March-2024

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					-
MSME - Undue					
Others - Undue					
Total					**-**

6 Other current liabilities

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Statutory dues		
-ESI Payable	23.82	-
-GST Payable	1,350.00	-
-PT Payable	75.00	-
-TDS Payable	34.50	-
Total	**1,483.32**	**-**

7 Short term provisions

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Provision for income tax	1,025.21	-
Total	**1,025.21**	**-**

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FRN : 019007S / S000033
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CHARTERED ACCOUNTANTS

HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
Notes forming part of the Financial Statements

8 Inventories

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Work-in-progress	21,097.53	-
Total	**21,097.53**	**-**

9 Cash and cash equivalents

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Cash on hand	206.02	-
Balances with banks in current accounts	2,853.93	-
Total	**3,059.95**	**-**

10 Short term loans and advances

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Loans and advances to employees	200.00	-
Others		
-Land Advance	21,384.59	-
Total	**21,584.59**	**-**

11 Other current assets

(Rs in '00)

Particulars	31-March-2025	31-March-2024
TDS Receivables	1,891.75	-
Others	400.00	-
Total	**2,291.75**	**-**

12 Revenue from operations

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Sale of services	17,500.00	-
Total	**17,500.00**	**-**

13 Other Income

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Interest Income	37.39	-
Total	**37.39**	**-**

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HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
Notes forming part of the Financial Statements

14 Change in inventories of work in progress and finished goods

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Opening Inventories		
Work-in-progress	-	-
Less: Closing Inventories		
Work-in-progress	21,097.53	-
Total	**(21,097.53)**	**-**

15 Employee benefit expenses

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Salaries and wages	7,606.58	-
Staff welfare expenses	167.03	-
Total	**7,773.61**	**-**

16 Other expenses

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Advertisement	105.64	-
Consultancy fees	295.00	-
Professional fees	1,954.40	-
Travelling Expenses	1,454.11	-
Miscellaneous expenses	0.10	-
License and Taxes	16,153.61	-
Printing & Stationary	789.98	-
Statutory Payments	156.51	-
Bank Charges	124.42	-
Contract Labour expenses	3,499.60	-
Membership expenses	2,655.00	-
Total	**27,188.37**	**-**

17 Tax Expenses

(Rs in '00)

Particulars	31-March-2025	31-March-2024
Current Tax	944.40	-
Total	**944.40**	**-**

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HRPL Homes & Infrastructures Private Limited
(CIN: U41000TN2024PTC170563)
Notes forming part of the Financial Statements

18 Earning per share

Particulars	31-March-2025	31-March-2024
Profit attributable to equity shareholders	2,72,854	-
Weighted average number of Equity Shares	1,00,000	-
Earnings per share basic (Rs)	2.73	-
Earnings per share diluted (Rs)	2.73	-
Face value per equity share (Rs)	10	-

19 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2025	31-March-2024	Change in %
(a) Current Ratio	Current Assets / Current Liabilities	1.36	-	
(b) Debt-Equity Ratio	Total Debts / Shareholder's Equity	2.57	-	
(c) Debt Service Coverage Ratio	Earning available for Debt Service / Debt Service	-	-	
(d) Return on Equity Ratio	Profit after Tax / Average Shareholder's Equity	42.87%	0.00%	
(e) Inventory turnover ratio	Total Turnover / Average Inventories	1.66	-	
(f) Trade receivables turnover ratio	Total Turnover / Average Trade Receivable	-	-	
(g) Trade payables turnover ratio	Total Purchases / Average Trade Payable	-	-	
(h) Net capital turnover ratio	Total Turnover / Closing Working Capital	1.38	-	
(i) Net profit ratio	Net Profit / Total Turnover	15.59%	0.00%	
(j) Return on Capital employed	Earning before interest and taxes / Capital Employed	8.07%	0.00%	
(k) Return on investment	Return on Investment / Total Investment	0.00%	0.00%	

20 In the opinion of Board of Directors, Current Assets, Loans & Advances have the value at which these are stated in the Balance Sheet if realized in the ordinary course of business and the provisions for all known liabilities is adequate and not in excess of or less than the amount reasonably necessary.

21 Balance of debtors and creditors are subject to confirmation from the parties.

As per our report of even date
For S V T V P & Associates LLP
Chartered Accountants
Firm's Registration No. 019007S/S000033

S. Venkatesh

S Venkatesh
Partner
Membership No. 237253
UDIN: 25237253BMISIX5322
Place: Chennai
Date: 02/09/20225

S V T V P & ASSOCIATES LLP
FRN : 019007S / S000033
CHENNAI
CHARTERED ACCOUNTANTS

For and on behalf of the Board of
HRPL Homes & Infrastructures Private Limited

S S Prasadbabu	**S Ramakrishnan**
Director	Director
00243114	00242992

Place: Chennai
Date: 02-September-2025

TO WHOMSOEVER IT MAY CONCERN

DECLARATION FOR NON-FILING OF INCOME TAX RETURNS

I, Ms. P. Vasanthi, daughter of late P. Padmanabha Iyer, aged about 71 years, residing at Old No.6, New No.11, Thiru Vi Ka Third Street, Royapettah High Road, Mylapore, Chennai – 600 004, do hereby solemnly affirm and declare as follows:

1. That I am a citizen of India and currently residing at the above-mentioned address.

2. That my total annual income is below the minimum taxable limit prescribed under the Income Tax Act, 1961.

3. Therefore, I am not liable to file Income Tax Returns for the said Financial Year.

4. I hereby declare that the information furnished above is true and correct to the best of my knowledge and belief.

5. I undertake to inform the concerned authorities if my income exceeds the taxable limit in future and comply with the provisions of the Income Tax Act accordingly.

V P. Vasanthi.

Signature of the Declarant
(P. Vasanthi)

Place: Chennai – 600 018
Date: March 20, 2026

Incom Tax

TO WHOMSOEVER IT MAY CONCERN

DECLARATION FOR NON-FILING OF INCOME TAX RETURNS

I, Ms. Sowmya, wife of Dr. K. Krishnakumar, aged about 57 years, residing at Old No.6, New No.11, Thiru Vi Ka Third Street, Royapettah High Road, Mylapore, Chennai – 600 004, do hereby solemnly affirm and declare as follows:

6. That I am a citizen of India and currently residing at the above-mentioned address.

7. That my total annual income is below the minimum taxable limit prescribed under the Income Tax Act, 1961.

8. Therefore, I am not liable to file Income Tax Returns for the said Financial Year.

9. I hereby declare that the information furnished above is true and correct to the best of my knowledge and belief.

10. I undertake to inform the concerned authorities if my income exceeds the taxable limit in future and comply with the provisions of the Income Tax Act accordingly.

S Sowmya

Signature of the Declarant
(Ms. Sowmya)

Place: Chennai – 600 018
Date: March 20, 2026