

CASA GRANDE PROPCARE PRIVATE LIMITED

Balance Sheet as at 31st March, 2025

(₹. In Lakhs)

Particulars	Note No	As at 31st March, 2025	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>			
Shareholders' funds			
Share capital	2	845.00	745.00
Reserves and surplus	3	1,266.85	1,126.35
Total Equity		2,111.85	1,871.35
<u>LIABILITIES</u>			
Non-current liabilities			
Long-term borrowings	4	112.83	172.19
Long term provisions	5	107.12	67.16
Current account Balances with LLPs'	12	-	0.99
Total Non-current liabilities		219.95	240.34
Current liabilities			
Short-term borrowings	6	4,258.46	4,021.93
Trade payables			
- dues to micro / small enterprises	7	96.62	-
- dues to others	7	820.35	642.49
Other current liabilities	8	3,244.38	2,283.63
Short-term provisions	9	5.64	14.33
Total Current liabilities		8,425.45	6,962.38
Total liabilities		8,645.40	7,202.72
Total Equity & Liabilities		10,757.25	9,074.07
<u>ASSETS</u>			
Non-current assets			
Property, Plant & Equipment and Intangible assets			
Property, Plant & Equipment	10	1,148.60	961.94
Intangible assets	10	10.61	0.34
Non-current investments	11	-	0.99
Deferred tax assets (net)	13	56.89	42.24
Long-term loans and advances	14	689.08	863.30
Total Non-current Assets		1,905.18	1,868.81
Current assets			
Inventories	15	130.72	107.33
Trade receivables	16	7,057.68	6,213.35
Cash and Cash Equivalents	17	68.05	106.47
Bank Balances other than Cash and Cash Equivalents	17	5.78	15.18
Short-term loans and advances	18	89.91	67.00
Other current assets	19	1,499.93	695.93
Total Current Assets		8,852.07	7,205.26
Total Assets		10,757.25	9,074.07
Summary of significant accounting policies and other explanatory information	1-36		

As per our report of even date attached

For **Vaithisvaran & Co LLP**,

Chartered Accountants

FRN 004494S / S200037

Naveen.K
Partner

Membership No. 272051

UDIN:

Place : Chennai

Date : 26th Sep 2025



For and on behalf of the Board of Directors of

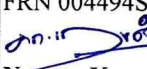



Casa Grande Propcare Private Limited

Parthiban
Director

DIN: 08270233

Siva Sankar Reddy Nagella
Director

DIN: 09505935

CASA GRANDE PROPCARE PRIVATE LIMITED			
Statement of Profit and Loss for Year ended 31st March, 2025			
(₹. In Lakhs)			
Particulars	Note No	As at 31st March, 2025	As at 31st March, 2024
Income			
Revenue from operations	20	32,170.09	22,344.00
Other income	21	38.61	3.60
Total Income (A)		32,208.70	22,347.60
Expenses			
Purchases	23	838.72	704.48
Change in inventories	24	(23.39)	(12.03)
Employee benefits expenses	22	28,445.50	18,923.72
Property management expenses	23	1,596.61	1,680.78
Other expenses	25	472.04	326.10
Finance costs	26	408.84	296.06
Depreciation and amortization expenses	10	120.37	90.95
Total Expenses (B)		31,858.70	22,010.07
Profit/(loss) before exceptional and extraordinary items and tax		350.00	337.53
Exceptional items			
Profit/(loss) before extraordinary items and tax		350.00	337.53
Extraordinary items			
Profit before tax (A- B)		350.00	337.53
Tax expenses			
Current tax		8.87	56.34
Deferred tax		(14.65)	(8.04)
Mat Credit adjustment		215.28	(56.34)
Profit after tax		140.50	345.57
Earnings per equity share (Face value of share ₹.10/-)			
Basic (₹) (refer note 30)		1.77	4.64
Diluted (₹) (refer note 30)		1.77	4.64
Summary of significant accounting policies and other explanatory information	1-36		
As per our report of even date attached			
For Vaithisvaran & Co LLP, Chartered Accountants FRN 004494S/S200037		For and on behalf of the Board of Directors of Casa Grande Propcare Private Limited	
 Naveen.K Partner Membership No.272051 UDIN:		 Parthiban Director DIN: 08270233	
		 Siva Sankar Reddy Nagella Director DIN: 09505935	
Place : Chennai			
Date : 26th Sep 2025			

CASA GRANDE PROPCARE PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March, 2025

(₹. In Lakhs)

Particulars	31st Mar 2025	31st Mar 2024
Cash flow from operating activities		
Net profit / (loss) before taxation, and extraordinary item	350.00	337.53
Add :-		
Finance costs	408.84	296.06
Provision for gratuity	21.72	18.35
Provision for leave encashment	9.54	8.08
Depreciation and amortization expenses	120.37	90.95
Less :-		
Interest income	(35.24)	(3.60)
Profit from sale of assets	(3.37)	-
Operating profit before working capital changes	871.87	747.38
Increase (decrease) in trade payables	274.48	250.37
Increase (decrease) in other current liabilities	959.38	854.78
(Increase) decrease in inventory	(23.39)	(12.03)
(Increase) decrease in trade receivables	(844.33)	(1,616.20)
(Increase) decrease in short term loans and advances	(22.91)	64.59
(Increase) decrease in long term loans and advances	6.15	(31.32)
(Increase) decrease in other current assets	(804.00)	(554.36)
Cash generated from operations	417.25	(296.80)
Income tax paid	(55.81)	(362.67)
Net cash from operating activities - A	361.44	(659.47)
Cash flow from investing activities		
Purchase / advance for fixed assets	(320.44)	(234.73)
Sale of assets	6.50	-
Interest received	35.24	3.60
(Increase) decrease in fixed deposits	9.40	(1.09)
(Increase) decrease balance in LLPs	-	0.99
Net cash from investing activities - B	(269.30)	(231.23)
Cash flow from financing activities		
Issue of share capital	100.00	-
Receipts of long term borrowings	-	-
Repayment of long term borrowings	(59.36)	(39.38)
Increase (decrease) in short term borrowings	237.90	1,076.36
Interest paid	(408.84)	(296.06)
Net cash from financing activities - C	(130.30)	740.92
Net increase (decrease) in cash and cash equivalents (A+B+C)	(38.17)	(149.78)
Cash and cash equivalents at the beginning of the period	106.47	256.25
Cash and cash equivalents at the end of the period	68.05	106.47
Reconciliation of closing cash and cash equivalents		
Cash on hand	0.43	0.11
Balances with banks		
-In current accounts	0.02	50.24
-In fixed deposits maturity less than 3 months	67.60	56.12
Closing balance of cash and cash equivalents as per Balance Sheet	68.05	106.47

As per our report of even date attached

For **Vaithisvaran & Co LLP,**

Chartered Accountants

FRN 004494S/ S200037

Naveen.K

Partner

Membership No.272051

Place : Chennai

Date : 26th Sep 2025



For and on behalf of the Board of Directors of

Casa Grande Propcare Private Limited

(Signature)

Parthiban

Director

DIN: 08270233

(Signature)

Siva Sankar Reddy Nagella

Director

DIN: 09505935

CASA GRANDE PROPCARE PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the Year ended 31st March, 2025

1. Significant accounting policies

a. Basis of preparation of Financial Statements

The financial statements of Casa Grande Propcare Private Limited 'the company' have been prepared and presented in accordance with Generally Accepted Accounting principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises accounting standards notified by the Central Government of India under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014., other pronouncements of Institute of Chartered Accountants of India (ICAI), and the provisions of companies Act, 2013 to the extent applicable to the company.

b. Use of estimates

The preparation of Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenue and expenses for the year. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

The spread of COVID-19 has impacted global economic activity as has been witnessed in several countries. There have been severe disruptions in businesses in India during the Lockdown period. The situation is evolving and the assessment of impact due to COVID-19 is a continuous process, given the uncertainties.

Management has conducted the possible impact of known events arising from COVID-19 pandemic in the preparation of these financial statements and has analysed events post Balance Sheet date and believes that there will not be any material effect on the carrying values of the assets and liabilities of the Company on the reporting date and there is no change in its ability to continue as a Going Concern.

c. Inventory

- i. Inventories are valued at the lower of cost and net realisable value.
- ii. Stores and spares are valued at cost.

d. Depreciation

Depreciation is provided on Written Down Value method at the useful life specified in Schedule II of the Companies Act, 2013 or based on the useful life of the assets as estimated by the management. Depreciation on additions is charged on pro-rata basis from the date of installation with the applicable rate of depreciation.

Particulars	Useful life in years
Furniture & Fittings	10
Office Equipments	5
Plant & machinery	15
Vehicles	8 and 10
Computers	3 and 6

- (i) Leasehold improvements are amortized over the period of lease period on straight line method
- (ii) Useful life of vehicles is measured at 8 years for four wheelers and 10 years for Two wheelers
- (iii) Useful life of computers is measured at 6 years for servers and its component and 3 years for computers

e. Revenue recognition

Revenue is recognized to the extent it is probable that the economic benefits will flow to the company and revenue can be reliably measured. Revenue from the end of the last billing date to the balance sheet date is recognized as unbilled revenue

Security and Maintenance services

The security and maintenance services income is recognised on accrual basis as per the terms and conditions of relevant agreement.

Management Consultancy

Income from project management services is recognized as per the terms of the agreement on the basis of services rendered.



CASA GRANDE PROPCARE PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the Year ended 31st March, 2025

f. Property, Plant & Equipment and capital work-in-progress

Property, Plant & Equipment are carried at the cost of acquisition or construction less accumulated depreciation. The cost of fixed assets includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

Expenditure during the construction period directly attributable to the projects under implementation including borrowing costs on loans borrowed for the implementation of the project are included under capital work-in-progress, pending allocation to the assets. Advances paid towards acquisition of fixed assets included under long term loans and advances.

g. Foreign currency transactions and balances

Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign currency transactions settled during the year are recognised in the profit and loss account.

Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are reinstated at the year-end exchange rate. The resultant exchange differences are recognised in the profit and loss account.

h. Investments

Long-term investments are stated at cost to the Company in accordance with Accounting Standard 13 on 'Accounting for Investments'. The Company provides for diminution in the value of Long-term investments other than those temporary in nature.

Current investments are valued at lower of cost and fair value. Any reduction to carrying amount and any reversals of such reductions are charged or credited to the Statement of Profit and Loss.

i. Employee benefits

Short-term employee benefits

The company has recognised, the undiscounted amount of short term employee benefits expected to be paid in exchange for service, as an expense in the profit & loss account during the period in which the employee renders the services.

Post-employment benefit plans

Defined contribution plan

Contributions payable to recognised provident fund, which are defined contribution schemes, are charged to the profit and loss account.

Defined benefit plan

The cost of providing benefits is determined using the project unit cost method, with actuarial valuations being carried out at each balance sheet date. Actuary gains or losses are recognized in full in the profit & loss account for the period in which they occur.

j. Borrowing costs

Borrowing costs which are directly attributable to acquisition or construction of the qualifying assets as per the Accounting Standard 16 'Borrowing Cost' issued by ICAI, are capitalised up to the date, the asset is ready for use/ put to use. All other borrowing costs are charged to the revenue.

k. Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership are classified as operating leases. Operating lease payments are recognised as an expense in the profit and loss account.

l. Earnings per share

The basic earnings per share ("EPS") is computed by dividing the net profit (loss) after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit (loss) after tax for the year and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.



CASA GRANDE PROPCARE PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the Year ended 31st March, 2025

m. Accounting for taxes on income

Income tax expense is accounted in accordance with Accounting Standard – 22 “Accounting for taxes on income” which includes current tax and deferred tax.

Current tax

The current charge for the income taxes is calculated in accordance with the relevant tax regulations applicable to the company.

Deferred tax

Deferred taxes reflect the impact of current year timing differences between the taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets are recognised only to the extent that there is reasonable/ virtual certainty that sufficient future taxable income will be available.

n. Impairment of assets

The company assess at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, then the carrying amount is reduced to its recoverable amount. The reduction is treated as impairment loss and is recognised in the profit & loss account. If at the balance sheet date there is a indication that if a previously assessed impaired loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

o. Provisions, contingent liabilities and contingent assets

The company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a realisable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed.



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

Note 2 : Share capital

(In Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Authorised				
Equity shares of ₹.10 each	100.00	1,000.00	100.00	1,000.00
Issued				
Equity shares of ₹.10 each	84.50	845.00	74.50	745.00
Subscribed and Paid up				
Equity shares of ₹.10 each	84.50	845.00	74.50	745.00
	84.50	845.00	74.50	745.00

2.1 Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Equity shares				
At the beginning of the period	74.50	745.00	74.50	745.00
Issued during the period	10.00	100.00		
Bought back during the period	-	-		
At the end of the period	84.50	845.00	74.50	745.00

2.2 Details of Shares held by the Holding Company and particulars of shareholders holding more than 5% of the shares

(In Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity shares of ₹.10 each				
Casagrاند Luxor Private Limited, the holding company (including shares held by its nominees)	84.50	100%	74.50	100%

2.3 Details of Shares held by Promoters

(In Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	% of Change	No. of Shares	% of change
Equity shares of ₹.10 each				
Casagrاند Luxor Private Limited, the holding company (including shares held by its nominees)	84.50	100.00%	74.50	100%



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

2.4 Rights, preferences and restrictions attached to shares

Equity Shares: The company has one class of equity shares having a par value of ₹.10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board 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 amount, in proportion to their shareholding.

2.5 The company does not have any outstanding shares issued under options.

2.6 The company does not have any bonus share issued, share issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date (31.03.2025).

Note 3 : Reserves & surplus

(₹. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Reserves & Surplus		
Surplus in Statement of Profit and Loss		
Balance at the commencement of the year	1,126.35	780.78
Add :- Net profit for the current year	140.50	345.57
Total	1,266.85	1,126.35

Note 4 : Long term borrowings

(₹. In Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Non Current	Current	Non Current	Current
Secured				
Rupee term loans				
From banks	109.09	251.86	172.19	195.74
Vehicle Loan				
From banks	3.74	3.98		
	112.83	255.83	172.19	195.74
Less: Amount disclosed under the head "Current borrowings" (Note 6)	-	(255.83)	-	(195.74)
	112.83	-	172.19	-



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

Secured loans

S. NO.	BANK	NATURE OF LOAN	AMOUNT SANCTIONED	AMOUNT O/S AS ON 31.3.25	AMOUNT O/S AS ON 31.3.24	Rs. In lacs
						REPAYMENT TERMS & INTEREST RATE
1	HDFC BANK LTD	TERM LOAN	103.00	-	25.75	36 Monthly instalments from 1.1.22 to 31.12.24 Interest rate of 8.5% per annum
2	HDFC BANK LTD	TERM LOAN	248.00	62.01	111.61	58 Monthly instalments from 9.9.21 to 30.6.26 Interest rate Linked to 6 Months MCLR
3	HDFC BANK LTD	TERM LOAN	35.10	8.90	16.02	58 Monthly instalments from 9.9.21 to 30.6.26 Interest rate Linked to 6 Months MCLR
4	HDFC BANK LTD	TERM LOAN	250.00	68.63	160.15	36 Monthly instalments from 31.12.22 to 31.12.25 Interest rate Linked to 3 Months REPO
5	HDFC BANK LTD	TERM LOAN	250.00	156.23	54.40	36 Monthly instalments from 08.09.23 to 07.09.26 Interest rate Linked to 6 Months MCLR
6	HDFC BANK LTD	TERM LOAN	250.00	65.17	-	36 Monthly instalments from 21.02.25 to 20.02.28 Interest rate Linked to 3 Months REPO
7	HDFC BANK LTD	VEHICLE LOAN	8.72	7.72	-	24 Monthly instalments from 05.01.25 to 05.12.26 Interest rate @9.87% p.a.
TOTAL			1,144.82	368.66	367.93	

4.2 All term loans Secured by Exclusive charge of Current assets, Movable fixed assets both present and future, Personal Guarantee of Mr.Arun MN, Shortfall undertaking from Mr.Arun, Equitable Mortgage of immovable Properties of ECR 14 A1202 & ECR 14 commercial building (SBUA 12728 Sq.ft., UDS 4000 Sq.ft.) owned by Mr.Arun MN, Land measuring about 17550 Sq ft situated at survey no 2/697, Uthandi Village, Sholinganallur Taluk, Kancheepuram District.

Particulars	₹. In Lakhs)	
	As at 31st March, 2025	As at 31st March, 2024
Note 5 : Long term provisions		
Provision for gratuity	77.97	58.25
Provision for leave encashment	29.15	8.91
Total	107.12	67.16



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

Note 6 : Short term borrowings		
Secured		
Current maturities of Long term debt		
-Rupee term loans		
From banks	251.86	195.74
-Vehicle Loan		
From banks	3.98	-
From banks		
Bank overdraft	2,677.00	2,600.44
Secured by Exculsive charge of Current asset, Movable fixed assets both present and future, Personal Guarantee of Mr.Arun MN, Shortfall undertaking from Mr.Arun, Equitable Mortgage of immovable Properties of ECR 14 A1202 & ECR 14 commercial building (SBUA 12728 Sq.ft., UDS 4000 Sq.ft.) owned by Mr.Arun MN, Land measuring about 17550 Sq ft situated at survey no 2/697, Uthandi Village, Sholinganallur Taluk, Kancheepuram District.		
Un Secured		
From banks		
Credit Card	35.37	-
From related parties	1,290.26	1,225.75
Total	4,258.46	4,021.93
Note 7 : Trade payables		
Trade payables		
- dues to micro / small enterprises	96.62	-
- Others	820.35	642.49
Total	916.97	642.49

7.1 Trade payables ageing schedule

(₹. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
(i) Due to MSME		
(a)Undisputed balances	96.62	-
(b)disputed balances	-	-
(ii) Due to others		
(a)Undisputed balances		
- Less than 1 year	776.04	609.69
- 1-2 years	34.50	23.57
- 2-3 years	9.81	9.23
- More than 3 years	-	-
(b)disputed balances		

(₹. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Note 8 : Other current liabilities		
Interest accrued but not due	23.50	22.13
Security deposit	40.00	40.00
Taxes payable	586.08	387.10
Employee related payables	2,591.15	1,818.21
Outstanding expenses	3.65	16.19
Total	3,244.38	2,283.63
Note 9 : Short term provisions		
Provision for gratuity	3.11	1.11
Provision for leave encashment	2.53	13.22
Total	5.64	14.33



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

Note 10 : Property, Plant & Equipment

(₹. In Lakhs)

Particulars	Tangible assets							Intangible assets
	Land	Plant & machinery	Office equipment	Computers	Furniture & fixtures	Vehicles	Total	Software
Gross block								
As at 31st March, 2023	513.29	496.02	35.64	48.74	49.45	40.12	1,189.41	6.49
Additions		210.19	9.11	15.43			234.73	
Disposals								
As at 1st April, 2024	513.29	706.22	44.75	64.17	49.45	40.12	1,424.14	6.49
Additions	-	258.39	9.12	32.33	-	6.81	306.65	13.79
Disposals	-	-	-	-	-	3.13	3.13	
As at 31st March, 2025	513.29	964.61	53.87	96.50	49.45	43.80	1,727.66	20.28
Depreciation								
As at 31st March, 2023	-	224.12	27.80	40.36	41.03	31.91	371.38	6.03
For the year	-	71.34	5.09	9.61	2.11	2.67	90.83	0.12
Disposals								
As at 1st April, 2024	-	295.47	32.90	49.97	43.15	34.58	462.21	6.15
For the year		88.41	6.54	18.49	1.56	1.85	116.85	3.52
Disposals	-	-	-	-	-	-	-	
As at 31st March, 2025	-	383.87	39.44	68.46	44.71	36.43	579.06	9.67
Net block								
As at 1st April, 2024	513.29	410.75	11.85	14.20	6.30	5.54	961.94	0.34
As at 31st March, 2025	513.29	580.74	14.43	28.04	4.75	7.36	1,148.60	10.61

Depreciation on Plant and Machinery has been considered as per IV(i)(a) of Part C of Schedule II of The Companies Act 2013
All the title deeds for immovable properties are in the name of the company.



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

(₹. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Note 11 : Investments		
Unquoted equity instruments trade		
Investment in the capital of partnership firm		
99 % share in the profits of partnership firm		
Sky Magna LLP	-	0.99
Total	-	0.99
Note 12 : Current account Balances with LLPs'		
SKY Magna LLP	-	-
Less : Current account Balances with LLPs grouped under Non Current Liabilities	-	(0.99)
Total	-	0.99
Note 13 : Deferred tax asset (net)		
Deferred tax asset		
Gratuity	20.41	16.51
Disallowance as per section 43B and 40a(ia)	8.23	6.16
Preliminary expenses	-	-
Depreciation	28.25	19.56
Total	56.89	42.24
Note 14 : Long term loans & advances		
Unsecured considered good		
Security and other deposits	48.24	60.52
Rental advances	33.88	27.76
Advance tax and Tax deducted Source (net of provision for tax)	606.96	559.75
MAT credit entitlement	-	215.28
Total	689.08	863.30
Note 15 : Inventories		
(At lower of cost and net realisable value unless otherwise stated)		
House keeping material	130.72	107.33
Total	130.72	107.33
Note 16 : Trade Receivables		
Unsecured considered good		
Trade receivable outstanding for a period		
exceeding six months from due date	332.49	360.12
Other trade receivables not exceeding six months	6,752.61	5,880.65
Less: Provision for doubtful debtors	(27.42)	(27.42)
Total	7,057.68	6,213.35
Trade Receivables are managed by the Company through a system of periodically assessing the financial reliability of customers, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivables. The company does not expect any credit risk or impairment in Trade Receivables respect of amounts		



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

16.1 Trade receivables ageing schedule

(₹. In Lakhs)		
Particulars	As at 31st March, 2025	As at 31st March, 2024
(i) Undisputed Trade Receivables		
- Considered Good		
- Less than 6 months	6,622.68	5,880.65
- 6 months to 1 year	415.37	295.00
- 1-2 years	19.63	7.63
- 2-3 years	-	23.67
- More than 3 years	-	6.40
- Considered Doubtful		
- Less than 6 months	-	-
- 6 months to 1 year	-	-
- 1-2 years	-	-
- 2-3 years	-	-
- More than 3 years	27.42	27.42
(i) Disputed Trade Receivables		
- Considered Good	-	-
- Considered Doubtful	-	-

(₹. In Lakhs)		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Note 17 : Cash and bank balances		
Cash and Cash Equivalents		
Cash on hand	0.43	0.11
Balances with banks		
-In current accounts	0.02	50.24
-In fixed deposits maturity less than 3 months	67.60	56.12
Total	68.05	106.47
Bank balances other than above		
-In fixed deposits maturity more than 3 months	5.78	15.18
Total	5.78	15.18
Note 18 : Short term loans and advances		
Imprest advance	4.60	3.12
Advances to suppliers	42.81	24.75
Advances to employees	0.65	6.29
Prepaid expenditure	41.85	32.84
Total	89.91	67.00
Note 19 : Other current assets		
Unbilled Revenue	1,499.93	695.93
Total	1,499.93	695.93



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

(₹. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Note 20 : Revenue from operations		
Revenue from security and maintenance services	30,690.69	20,558.07
Revenue from project management services	1,053.40	1,430.56
Commission income	15.99	14.19
Sale of food and beverage	3.07	20.87
Sale of house keeping materials	406.94	320.31
Total	32,170.09	22,344.00
Note 21 : Other income		
Interest income	35.24	3.60
Other income	3.37	-
Total	38.61	3.60
Note 22 : Employee benefit expenses		
Salaries, wages and Bonus	25,327.52	16,824.95
Contribution to provident and other funds	3,066.91	2,028.56
Gratuity	23.28	18.79
Compensated absences	9.54	8.09
Staff welfare expenses	18.24	43.33
Total	28,445.50	18,923.72
Note 23 : Property Management expenses		
Property maintenance expenses	943.51	613.50
Project Management expenses	649.89	1,064.90
Purchases	838.72	704.48
Commission expenses	3.22	2.38
Total	2,435.34	2,385.26
Note 24 : Increase / decrease in inventories		
Inventories at the beginning of the year		
House keeping material	107.33	95.30
Sub total (A)	107.33	95.30
Inventories at the end of the year		
House keeping material	130.72	107.33
Sub total (B)	130.72	107.33
(Increase) / Decrease (A-B)	(23.39)	(12.03)



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

Particulars	(₹. In Lakhs)	
	As at 31st March, 2025	As at 31st March, 2024
Note 25 : Other expenses		
Rent	78.54	62.86
Bank charges	3.95	7.32
Travelling and Conveyance Expenses	99.04	96.88
Communication expenses	40.25	21.63
Power and fuel	15.57	10.17
Rates and taxes	2.33	0.05
Payments to auditor		
For statutory audit	3.50	3.00
Printing and stationery	11.41	6.24
Insurance charges	47.54	50.55
Repairs & maintenance		
Vehicle	-	-
Office	51.81	20.79
Others	-	1.59
Professional fees	104.03	31.43
Discount Allowed	-	0.21
Bad Debts	-	-
Selling and distribution expenses		
Sales promotion expenses	13.46	5.71
Miscellaneous expense	0.60	7.77
Loss/(Profit) from Sky Magna LLP	-	(0.10)
Total	472.04	326.10
Note 26 : Finance costs		
Interest and financial charges		
On borrowings	336.88	254.81
On others	71.97	41.25
Total	408.84	296.06



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

27 Contingent liability and commitments

(₹. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Contingent Liability		
a) Income Tax	-	-
b) Bank Guarantee-issued	59.07	123.06

Note:- Bank Guarantees are issued by HDFC Bank favouring Clients and are secured with a margin money of 20% on Guarantee issued.

28 Segment information

As the company has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.

29 Retirement benefit to employees

a. Defined contribution plan:

Eligible employees receive benefits under the provident fund which is a defined contribution plan. These contributions are made to the funds administered and managed by the Government of India, The company recognised Rs.2428.01 Lacs (Previous year Rs.1624.97 Lacs) for provident fund contribution in the statement of profit and loss account.

b. Defined benefit plans - gratuity (non-funded)

The company provides for gratuity, a defined benefit retirement plan (Gratuity Plan) covering all eligible employees. The Gratuity Plan provides a lump sum payment to the vested employees on retirement, death, incapacitation or termination of employment. Vesting occurs on completion of five years of service. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation as on the balance sheet date.

i. Assumption

Particulars	2024-25	2023-24
Discount rate	6.90%	7.20%
Salary escalation rate	4.00%	4.00%
Attrition rate	6.00%	6.00%

ii. Change in present value of obligation

(₹. In Lakhs)

Particulars	2024-25	2023-24
Present value of obligations as at beginning of the year	59.36	41.01
Interest cost	4.27	3.07
Current service cost	12.80	9.43
Past service cost - (vested benefits)	0.00	0.00
Benefits paid	-1.56	-0.44
Actuarial (gain)/loss on obligations	6.21	6.29
Present value of obligations at the end of year	81.08	59.36



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

iii. Amount to be recognized in Balance Sheet	(₹. In Lakhs)	
Particulars	2024-25	2023-24
Present value of obligations as at the end of the year	81.08	59.36
Fair value of plan asset as the end of the year	0.00	0.00
Funded status	0.00	0.00
Net asset/(liability) recognized in balance sheet	-81.08	-59.36

iv. Expenses recognized in Profit and Loss Account	(₹. In Lakhs)	
Particulars	2024-25	2023-24
Current service cost	12.80	9.43
Interest cost	4.27	3.07
Past service cost - (vested benefits)	0.00	0.00
Expected return on plan assets		
Net actuarial (gain)/loss recognised in the year	6.21	6.29
Expenses recognised in statement of Profit and Loss	23.28	18.79

c. Defined benefit plans - compensated absences (non-funded)

The employees of the Company are entitled to compensated absence. The employees can carry forward a portion of the unutilized accrued compensated absence and utilize it in future periods up to a maximum of 17 days or receive cash compensation at retirement / termination of employment against the unutilized accrued compensated absence and the excess compensated absence over and above 17 days during the year will be encashed at the end of the year. The Company records an obligation for compensated absences in the period in which the employee renders the services that increase the entitlement. The Company measures the expected cost of compensated absence as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the balance sheet date based on the Actuarial Valuation. The Company has provided towards compensated absence ₹ 31.68 lacs. (Previous year ₹ 22.13 lacs.).

30 Earnings Per Share (EPS)

The computation of EPS is set out below

Particulars	(₹. In Lakhs)	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Earnings		
Net profit (Loss) for the year ₹.	140.50	345.57
Equity Shares		
Number of shares at the beginning of the year	74.50	74.50
Add :- shares issued during the year	10.00	0.00
Total Number of shares outstanding at the end of the year	84.50	74.50
Weighted average number of shares outstanding during the year - Basic	79.50	74.50
Add :- Weighted average number of shares that have dilutive effect on EPS	0.00	0.00
Weighted average number of shares outstanding during the year – Diluted	79.50	74.50
Earning per share of par value ₹.10 – Basic	1.77	4.64
Earning per share of par value ₹.10 – Diluted	1.77	4.64

31 The identification of Micro, Small and Medium Enterprises Suppliers as defined under “The Micro Small and Medium Enterprises Development Act 2006” is based on information available with the management. As certified by the management, amounts overdue as on 31st March, 2025 to Micro, Small and Medium Enterprises on account of principal is Nil, interest is ₹.Nil and the same has been relied upon by the statutory auditors.



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

32 Related party transactions

i. Names of related parties and nature of relationship

Description of relationship		As at 31st March, 2025	As at 31st March, 2024
a.	Holding company	Casagrand Luxor Private Limited	Casagrand Luxor Private Limited
b.	Subsidiary		Sky Magna LLP
c.	Fellow subsidiary	Domyhome interior design & solutions private limited (formerly known as casa interior studio private limited w.e.f. 30-05-2024)	Domyhome interior design & solutions private limited (formerly known as casa interior studio private limited w.e.f. 30-05-2024)
d.	Key management personnel	Mr.Arun MN Mr.Siva Sankar Reddy Mr.Parthiban N	Mr.Arun MN Mr.Siva Sankar Reddy Mr.Parthiban N
e.	Entities in which holding company has significant influence/control directly/indirectly	Casa Grande Civil Engineering Private Limited Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited) Casa Grande Grace Private Limited Casagrand Staylogy Private Limited Casa Grande Homes Private Limited Casagrand Horizons Private Limited Gazy Mag Private Limited Casagrand Magick Rufy Private Limited Casagrand Smart Value Homes Private Limited Casa Grande Milestone Private Limited Casa Grande Zest Private Limited Casa Grande Axiom Private Limited Casa Grande Garden City Builders Private Limited Casagrand Vistaaz Private Limited Casa Grande Coimbatore LLP Casa Grande Enterprises LLP Grace Gated Community LLP Danub Homes Private Limited Dawning Developers LLP Casa Grande Realtors LLP AAK Realty Service LLP Casagrand Aesthetic Private Limited Casagrand Bizpark Private Limited Casagrand Spaceintell Private Limited Upstay Builder Private Limited Casagrand Zingo Private Limited Casagrand Exotia Private Limited Casagrand Hyderwise Private Limited	Casa Grande Civil Engineering Private Limited Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited) Casa Grande Grace Private Limited Casagrand Staylogy Private Limited Casa Grande Homes Private Limited Casagrand Horizons Private Limited Gazy Mag Private Limited Casagrand Magick Rufy Private Limited Casa Grande Smart Value Homes Private Limited Casa Grande Milestone Private Limited Casa Grande Zest Private Limited Casa Grande Axiom Private Limited Casa Grande Garden City Builders Private Limited Casa Grande Vistaaz Private Limited Casa Grande Coimbatore LLP Casa Grande Enterprises LLP Grace Gated Community LLP Danub Homes Private Limited Dawning Developers LLP Casa Grande Realtors LLP AAK Realty Service LLP Casagrand Aesthetic Private Limited Casagrand Bizpark Private Limited Casagrand Spaceintell Private Limited Upstay Builder Private Limited Casagrand Zingo Private Limited Casagrand Exotia Private Limited Casagrand Hyderwise Private Limited



Description of relationship	As at 31st March, 2025	As at 31st March, 2024
e. Entities in which holding company has significant influence/control directly/indirectly	Casagrand Everta Private Limited Casagrand Vivacity Private Limited Casagrand Vivaace Private Limited Casagrand Stage7 Private Limited Casagrand Fresh Private Limited Casagrand Magnum Private Limited Casagrand Anchor Private Limited Casagrand Perch Builder Private Limited Casagrand Beacon Private Limited Casagrand Lotus Private Limited Casagrand Blue Horizon Private Limited Exotia Builder Private Limited Flock Builder Private Limited Casagrand Fittedhomes Private Limited Casagrand Alphine Private Limited Casagrand Millenia Private Limited Casagrand Astute Private Limited Casagrand Contracts Private Limited (from 17-07-2023) Casagrand Covaan Private Limited (from 08-08-2023) Casagrand Urbano Private Limited (from 30-08-2023) Casagrand Avalon Private Limited (from 31-08-2023) Casagrand Gallantee Real Estate LLC Casa Grande Shelter Private Limited (from 11-12-2023) Casa Grande Realtors Private Limited (from 13-12-2023) Casa Grande Vallam Private Limited (from 13-12-2023) Headway Ace Induspark Private Limited (from 04-05-2023) CGD Industrial Parks Private Limited (from 03-10-2023) Headway Premier Induspark Private Limited (from 04-12-2023) Vision Premier Induspark Private Limited (from 04-12-2023) Beacon Premier Induspark Private Limited (from 04-12-2023) Irris Whiteboard Private Limited (from 13-02-2024)	Casagrand Everta Private Limited Casagrand Vivacity Private Limited Casagrand Vivaace Private Limited Casagrand Stage7 Private Limited Casagrand Fresh Private Limited Casagrand Magnum Private Limited Casagrand Anchor Private Limited Casagrand Perch Builder Private Limited Casagrand Beacon Private Limited Casagrand Lotus Private Limited Casagrand Blue Horizon Private Limited Exotia Builder Private Limited Flock Builder Private Limited Casagrand Fittedhomes Private Limited Casagrand Alphine Private Limited Casagrand Millenia Private Limited Casagrand Astute Private Limited Casagrand Contracts Private Limited (from 17-07-2023) Casagrand Covaan Private Limited (from 08-08-2023) Casagrand Urbano Private Limited (from 30-08-2023) Casagrand Avalon Private Limited (from 31-08-2023) Casagrand Gallantee Real Estate LLC Casa Grande Shelter Private Limited (from 11-12-2023) Casa Grande Realtors Private Limited (from 13-12-2023) Casa Grande Vallam Private Limited (from 13-12-2023) Headway Ace Induspark Private Limited (from 04-05-2023) CGD Industrial Parks Private Limited (from 03-10-2023) Headway Premier Induspark Private Limited (from 04-12-2023) Vision Premier Induspark Private Limited (from 04-12-2023) Beacon Premier Induspark Private Limited (from 04-12-2023) Irris Whiteboard Private Limited (from 13-02-2024)
	Arun MN Estate and Family Welfare Trust Casagrand Regale Private Limited Casagrand Foundation (w.e.f. 27/02/2025) Beacon Ace Induspark Private Limited (w.e.f. 5/7/2024) Headway logistix induspark private limited (w.e.f. 5/7/2024) Vision logistix induspark private limited (w.e.f. 2/7/2024) Beacon Logistix Induspark Private Limited (w.e.f. 18/11/2024) Vision ace induspark private limited (w.e.f. 07/02/2025) CGD Spaceone Private Limited (w.e.f. 7/11/2024)	
f. Entities under common control	Arun Hope Foundation Blitzkrieg Technology Private Limited Casagrand Bright Kids Private Limited Zest Home Search LLP IRIS Development LLP Arun Family Trusteeship LLP Casagrand Supreme Home LLP Nobilitas Home Search LLP Blue Sea Homes Search LLP Casagrand Luxor Private Limited Chengalpattu Logistics Parks Private Limited Chengalpattu Warehousing Parks Private Limited Solace Gated Community LLP Venerate Homes LLP Sea View Home Search LLP AAK Realty Services LLP Gallante Promoter LLP Propel Holdings LLP Casagrand Arun Mn Academy Foundation Spacio Premier Global Park Private Limited Casagrand Starpark Private Limited	Arun Hope Foundation Blitzkrieg Technology Private Limited Casagrand Bright Kids Private Limited Zest Home Search LLP IRIS Development LLP Arun Family Trusteeship LLP Casagrand Supreme Home LLP Nobilitas Home Search LLP Blue Sea Homes Search LLP Casagrand Luxor Private Limited Chengalpattu Logistics Parks Private Limited Chengalpattu Warehousing Parks Private Limited Solace Gated Community LLP Venerate Homes LLP Sea View Home Search LLP AAK Realty Services LLP Gallante Promoter LLP Propel Holdings LLP Casagrand Arun Mn Academy Foundation Spacio Premier Global Park Private Limited Casagrand Starpark Private Limited



ii. Transactions with the related parties		(₹. In Lakhs)	
Transaction	Name of the related party	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Income			
	Casagrand Premier Builder Limited	247.14	106.74
	Casa Grande Civil Engineering Pvt Ltd	212.86	121.76
	Casa Grande Coimbatore LLP	62.17	26.33
	Casa Grande Vallam LLP	0.00	37.20
	Casa Grande Realtors LLP	1.12	9.34
	Casa Grande Homes Pvt Ltd	14.59	10.13
	Casagrand Magick Rufy Private Limited	67.68	50.03
	Casagrand Millenia Pvt Ltd	27.44	6.39
	Casagrand Everta Pvt Ltd	16.62	5.21
	Gazy Meg Pvt Ltd	50.95	22.71
	IRIS Development LLP	19.31	12.68
	Casa Grande Garden City Builders Pvt Ltd	327.37	157.75
	Casagrand Lotus Private Limited	23.85	2.24
	Casa Grande Smart Value Homes Pvt Ltd	101.05	36.63
	Upstay Builder Private Limited	1.26	8.62
	Casa Grande Axiom Pvt Ltd	11.80	16.86
	Casagrand Magnum Private Limited	0.00	10.56
	Danub homes private limited	57.71	39.63
	Dawning Developers LLP	1.07	26.08
	Casa Grande Milestone Pvt Ltd	24.56	19.72
Security services	Casagrand Arun MN Academy Foundation	21.73	2.33
	Casagrand Brightkids Pvt Ltd	0.00	-
	AAK Realty Service LLP	33.56	23.68
	Casa Grand Anchor Private Ltd	49.41	3.49
	Casa Grand Regale Pvt Ltd	5.60	3.49
	Casa Grande Zest Private Limited	66.68	31.98
	Casagrand Realtors Private Limited	11.61	-
	Casagrand Horizons Private Limited	10.39	6.46
	Casagrand Fresh Private Limited	95.68	14.45
	Casa Grande Vallam Private Limited	29.12	5.31
	Casagrand Zingo Private Limited	28.43	20.49
	Casagrand Bizpark Private Ltd	92.29	38.47
	Casagrand Vivacity Private Ltd	6.11	3.12
	Casagrand Stage7 Private Limited	9.86	2.68
	Casagrand Hyderwise Private Limited	75.42	32.27
	Casagrand Vivaace Private Ltd - Sholinganallur 30 Acres	34.63	4.58
	Casa Grande Grace Pvt Ltd	95.79	72.51
	Casagrand Covaana Private Limited	1.41	
	Casagrand Crescendo Apartment Owners Association	27.90	
	Casagrand Royale Ownersâ€™ Welfare Association	16.12	
	Exotia Builder Private Limited	2.28	



Transaction	Name of the related party	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Project management services	Casagrand Premier Builder Limited	427.40	385.67
	Casa Grande Civil Engineering Pvt Ltd	67.54	172.11
	Casa Grande Shellter LLP	0.00	0.04
	Casa Grande Coimbatore LLP	20.87	10.80
	Casa Grande Vallam LLP	0.00	52.56
	Casa Grande Realtors LLP	1.83	8.76
	Grace Gated Community LLP	0.00	-
	Casa Grande Homes Pvt Ltd	11.81	9.31
	Casa Grande Garden City Builders Pvt Ltd	168.95	201.31
	Casagrand Lotus Private Limited	45.15	1.27
	Casa Grande Smart Value Homes Pvt Ltd	17.91	72.42
	Gazy Meg Pvt Ltd	28.50	23.66
	Danub Homes Private Limited	56.84	-
	Casagrand Milleniaa Pvt Ltd	0.30	11.02
	Casagrand Magick Ruffy Private Limited	3.14	14.63
	Dawning Developers LLP	1.22	35.63
	Casa Grande Axiom Pvt Ltd	9.17	22.22
	Casa Grande Milestone Pvt Ltd	20.20	53.87
	Uma K Ramanathan	0.00	-
	AAK Realty Service LLP	4.45	18.41
	Casa Grande Zest Private Limited	70.72	8.30
	Casagrand Arun MN Academy Foundation	0.40	0.83
	Casagrand Horizons Private Limited	16.21	44.72
	Casa Grand Anchor Private Ltd	71.94	76.45
	Casagrand Hyderwise Private Limited	49.17	12.49
	Casa Grand Regale Pvt Ltd	0.00	2.59
	Casagrand Spaceintell Private Limited	17.60	2.86
	Casagrand Staylogy Private Limited	13.03	12.49
	Casagrand Vivaace Private Ltd	119.59	-
	Casagrand Bizpark Private Ltd	228.53	126.63
	Casagrand Zingo Private Limited	11.89	16.55
	Casagrand Stage7 Private Limited	34.79	0.06
	Casagrand Fresh Private Limited	90.18	4.70
Casagrand Magnum Private Limited	0.00	1.54	
Casa Grande Vallam Private Limited	31.30	10.83	
IRIS Development LLP	19.32	0.92	
Casa Grande Grace Pvt Ltd	23.94	65.61	
Exotia Builder Private Limited	0.68	-	
Casagrand Royale Ownersâ€™ Welfare Association	6.24	-	
Casagrand Perch Builder Pvt Ltd	0.50	-	
Casagrand Covaanâ€™ Private Limited	0.12	-	
Casagrand Contracts Pvt Ltd	24.66	-	
Casagrand Crescendo Apartment Owners Association	10.66	-	
Expenses			
Loss/(Profit)	Sky Magna LLP	-	(0.10)
Other transactions			



iii. Balances outstanding at the end of the year			(₹. In Lakhs)	
Particulars	Name of the related party	As at 31st March, 2025	As at 31st March, 2024	
	Casa Grande Axiom Private Limited	1.20	15.44	
	Casa Grande Civil Engg Private Limited	216.35	188.22	
	Casa Grande Grace Private Limited	17.78	68.44	
	Casa Grande Grace Community LLP	0.00	-	
	Casa Grande Homes Private Limited	13.86	22.95	
	Casa Grande Enterprises LLP	0.00	2.32	
	Casagrande Laundry Boy Pvt Ltd	0.00	-	
	Casa Grande Pvt Ltd - Luxus	0.00	16.03	
	Dawning LLP	0.00	46.38	
	Casagrand Milleniaa Pvt Ltd	12.63	11.87	
	Casa Grande Realtors LLP	14.75	23.95	
	Casagrand Premier Builder Limited	-632.97	(518.23)	
	Casa Grande Garden City Builders Pvt Ltd	85.25	228.85	
	Gazy Meg Pvt Ltd	32.39	17.80	
	Casagrand Magick Ruffy Private Limited	19.95	39.34	
	Casa Grande Smart Value Homes Pvt Ltd	30.79	54.01	
	Casa Grande Coimbatore LLP	31.18	33.32	
	Casa Grande Vallam LLP	0.00	17.41	
	Casa Grande Shellter LLP	0.00	0.04	
	Danub Homes LLP	0.00	64.03	
	Danub Homes Private Limited	24.33	-	
	Casa Grande Milestone Pvt Ltd	10.92	18.60	
	Casagrand Aesthetic Pvt Ltd	0.00	0.19	
	AAK Realty Service LLP	19.59	26.09	
	Casa Grande Zest Private Limited	33.92	13.82	
	Casa Grand Regale Pvt Ltd	3.97	2.10	
	Casa Grand Anchor Private Ltd	80.59	94.33	
	Casagrand Horizons Private Limited	4.82	31.31	
	Casagrand Hyderwise Private Limited	79.62	43.35	
	CG- Everta	5.29	5.05	
	Casagrand Fresh Private Limited	157.53	18.76	
	Casagrand Dream Home Private Limited	0.00	-	
	Casagrand Magnum Private Limited	0.00	-18.10	
	Casagrand BrightKids Pvt Ltd	0.00	-	
	Casagrand Arun MN Academy Foundation	15.73	2.93	
	Upstay Builder Private Limited	0.00	1.36	
	Casagrand Staylogy Private Limited	5.21	8.52	
	IRIS Development LLP	17.31	-	
	Casagrand BrightKids Pvt Ltd	0.00	5.01	
	Casa Grande Pvt Ltd - Laundry	0.00	0.51	
	Casagrand Spaceintell Private Limited	5.97	1.39	
	Casagrand Bizpark Private Limited	89.69	-	
	Casagrand covaan private limited	1.81	-	
	Casagrand crescendo apartment owners association	0.48	-	
	Casagrand lotus private limited	14.31	-	
	Casagrand royale owners' welfare association	0.93	-	
	Casagrand stage7 private limited	143.09	-	
	Casagrand vivaace private limited	91.43	-	
	Casagrand vivacity private limited	3.85	-	
	Casagrand zingo private limited	95.92	-	
	Exotia builder private limited	3.49	-	
	Casagrand Contracts Pvt Ltd	4.15	-	
	Casagrande Vallam Private Limited	31.60	19.05	
Investments in LLP	Sky Magna LLP	-	0.99	
Security Deposit	Casa Grande Enterprises LLP	40.00	40.00	
Share Capital	Casagrand Luxor Private Limited	845.00	745.00	



CASA GRANDE PROPCARE PRIVATE LIMITED

Note No. 33 - Schedule III Requirements

Ratios as per the Schedule III requirements

S. No.	Particulars	FY 24-25	FY 23-24	% Change	Items Included in Numerator	Items Included in Denominator	Reason for more than 25% change
1	Current Ratio (No of times)	1.05	1.03	1.52%	Current Assets	Current Liabilities	-
2	Debt Equity Ratio (No of times)	2.07	2.24	-7.64%	Total Debt	Share Holders Equity	-
3	Return on Equity Ratio (No of times)	0.07	0.18	-61.80%	Net profit after tax	Average Share Holders Equity	Increase of Salary Expenses
4	Trade Receivable Turnover Ratio (No of times)	4.85	4.13	17.28%	Credit Sales	Average trade receivables	-
5	Inventory Turnover Ratio (No of times)	270.28	220.54	22.55%	Revenue from Operations	Average Inventory	-
6	Debt Service coverage Ratio (No of times)	1.43	2.18	-34.50%	Earnings available for debt service	Interest on borrowings+Repayment of borrowings	Increase bank borrowings
7	Trade Payable Turnover Ratio (No of times)	41.26	43.19	-4.48%	Revenue from Operations	Average Trade Payable	-
8	Net Capital turnover Ratio (No of times)	75.41	92.00	-18.03%	Revenue from Operations	Working Capital	-
9	Net Profit Ratio %	0.44%	1.55%	-71.76%	Net profit after tax	Revenue from Operations	Increase of Salary Expenses
10	Return on Capital employed	32.54%	30.00%	8.46%	Earnings before interest and taxes(EBIT)	Capital Employed (pre cash)	-

Note No. 34 – Other Statutory Information

- (I) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (II) The Company do not have any transactions with companies struck off.
- (III) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (IV) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (V) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (VI) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as
- (VII) income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)



CASA GRANDE PROPCARE PRIVATE LIMITED

Explanatory information for the period ended 31st March, 2025

Note:

35 In the opinion of the Board, the assets of the company other than fixed assets have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

36 Figures are rounded off to the nearest Rs. In lacs. Previous year figures have been regrouped where ever necessary.


For **Vaithisvaran & Co LLP**,
Chartered Accountants
FRN 004494S/ S200037


Naveen.K
Partner
Membership No.272051



For and on behalf of the Board of Directors of
Casa Grande Propcare Private Limited


Parthiban
Director
DIN: 08270233


Siva Sankar Reddy Nagella
Director
DIN: 09505935

Place : Chennai
Date : 26th Sep 2025