

INDEPENDENT AUDITOR'S REPORT

To the Partners of **CASA GRANDE ENTERPRISES LLP**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **CASA GRANDE ENTERPRISES LLP** ("the LLP"), which comprise the Balance Sheet as of March 31, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards issued by Institute of Chartered Accountants of India (ICAI), of the state of affairs of the LLP as at March 31, 2025 and its loss and its cash flows for the year ended on that date.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibility for the Financial Statement

Management is responsible for the preparation of the financial statement that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards issued by ICAI pursuant to the Limited Liability Partnership Act, 2008 read with Limited Liability Partnership Rules, 2009. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Limited Liability Partnership Act, 2008 read with Limited Liability Partnership Rules and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and

completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- (d) 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 LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our



conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the LLP to cease to continue as a going concern.

- (e) Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- (f) We communicate with management 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.

For CNGSN & Associates LLP
Chartered Accountants
F.R.No.04915S


C.N. Gangadaran
Membership No:011205
Place: Chennai
Date: 12-07-2025
UDIN: 25011205BMIJFW6496



Casa Grande Enterprises LLP
Balance Sheet as at 31 March, 2025
(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
EQUITY AND LIABILITIES			
Partners' funds			
Partners' capital	2	10.00	10.00
Partners' current account	3	5,110.26	5,091.22
		5,120.26	5,101.22
NON-CURRENT LIABILITIES			
Long-term borrowings	4	1,259.00	-
		1,259.00	-
CURRENT LIABILITIES			
Short-term borrowings	6	360.47	40.26
Trade payables	7		
- Dues to micro and small enterprises		4.04	-
- Dues to other than micro and small enterprises		1,374.00	-
Other current liabilities	8	674.83	1,946.66
Short-term provisions	5	-	1,142.40
		2,413.34	3,129.32
Total		8,792.60	8,230.54
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	9	22.96	3.03
Deferred tax assets	10	0.30	0.06
		23.26	3.09
CURRENT ASSETS			
Inventories	11	244.51	528.71
Trade receivables	12	7,499.65	5,082.93
Cash and cash equivalents	13	8.87	269.96
Short-term loans and advances	14	1,016.31	2,342.86
Other current assets	15	-	2.99
		8,769.34	8,227.45
Total		8,792.60	8,230.54
Summary of significant accounting policies	1		

The accompanying notes form an integral part of the financial statements
As per our report of even date attached.

For CNGSN & ASSOCIATES LLP
Chartered Accountants
Firm's Registration No.: 049155

**For and on behalf of the designated partners of
Casa Grande Enterprises LLP**
Firm's Registration No.: AAB-3828


C.N. Gangadharan
Partner


Arun MN
Authorized Representative of
Casagrand Premier Builder Limited


Dorothy Thomas
Designated Partner

Membership No: 011205

DIN: 00793551

DIN: 00729577

Place : Chennai

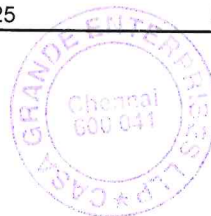
Place : Chennai

Place : Chennai

Date : 12.07.2025

Date : 12.07.2025

Date : 12.07.2025



Casa Grande Enterprises LLP
Statement of Profit and Loss for the year ended 31 March, 2025
(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

Particulars	Note	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME			
Other income	16	9,562.31	7,929.75
Total Income		9,562.31	7,929.75
EXPENSES			
Advertisement Expenses	17	9,319.56	7,733.61
Cost of raw materials, components and stores consumed		-	-
Property management expenses		-	-
Other direct expenses		-	-
Change in inventories		-	-
Employee benefits expenses		-	-
Other expenses	18	74.06	14.99
Finance costs	19	138.27	6.91
Depreciation and amortization expenses	9	6.95	0.05
Purchase of Traded goods		-	-
Total Expenses		9,538.84	7,755.56
Profit/(loss) before extraordinary items and tax			
Profit before exceptional and extra-ordinary items and tax		23.47	174.19
Profit on sale of investment in subsidiary		-	-
Profit before prior period item and tax		23.47	174.19
Prior period item		-	-
PROFIT BEFORE TAX		23.47	174.19
Tax expenses			
Current tax		29.84	64.96
Deferred tax liability / (asset)		(0.24)	-
PROFIT AFTER TAX		(6.13)	109.23
Summary of significant accounting policies	1		

The accompanying notes form an integral part of the financial statements
As per our report of even date attached.

For CNGSN & ASSOCIATES LLP

Chartered Accountants

Firm's Registration No.: 04915S

For and on behalf of the designated partners of

Casa Grande Enterprises LLP

Firm's Registration No.: AAB-3828



C.N. Gangadaran

Partner

Membership No: 011205

Place : Chennai
Date : 12.07.2025




Arun MN

Authorized Representative of
Casagrاند Premier Builder
Limited

DIN: 00793551

Place : Chennai
Date : 12.07.2025


Dorothy Thomas

Designated Partner

DIN: 00729577

Place : Chennai
Date : 12.07.2025



Casa Grande Enterprises LLP**Cash flow statement for the year ended 31 March, 2025***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

S.No.	Particulars	As at March 31, 2025	As at March 31, 2024
I.	Cash flow from operating activities		
	Profit (Loss) before tax	23.47	174.19
	Adjustments for:		
	Interest expenses	138.27	6.91
	Depreciation and amortisation expense	6.95	0.05
	Interest Income	(1.61)	(3.87)
	Operating profit before working capital changes	167.08	170.37
	Changes in working capital:		
	(Increase) / Decrease in trade receivables	(2,416.72)	(3,993.12)
	(Increase) / Decrease in inventories	284.20	-
	Decrease/(increase) in loans and advances	1,062.07	(810.02)
	Decrease/(increase) in other current assets	-	-
	Increase/(decrease) in trade payables	1,378.04	-
	Increase/(decrease) other current liabilities and provisions	(1,272.83)	1,421.82
	Increase/(decrease) short-term provisions	(1,142.40)	71.89
	Cash generated from operations		
	Taxes Paid (including TDS receivable)	(29.84)	(64.96)
	Net cash generated from operating activities	(1,970.40)	(3,204.02)
II.	[B] CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	(26.88)	-
	Loan recovered from related parties	264.48	(16.80)
	Movement in other bank balances	-	-
	Interest received	4.60	20.98
	Net cash used in investing activities	242.20	4.18
III.	[C] CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/(decrease) Borrowings	1,441.94	38.76
	Contribution from partners	25.17	3,130.41
	Net cash used in financing activities	1,467.11	3,169.17
	Net increase/(decrease) in cash and cash equivalents	(261.09)	(30.67)
	Cash and cash equivalents as at the beginning of the year	269.96	300.63
	Cash and cash equivalents as at the end of the year	8.87	269.96

The accompanying notes form an integral part of the financial statements

As per our report of even date attached.

For CNGSN & ASSOCIATES LLP

Chartered Accountants

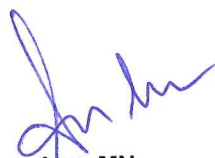
Firm's Registration No.: 04915S

For and on behalf of the designated partners of**Casa Grande Enterprises LLP**

Firm's Registration No.: AAB-3828


C.N. Gangadaran
Partner

Membership No: 011205

Place : Chennai
Date : 12.07.2025**Arun MN**
Authorized Representative of
Casagrاند Premier Builder Limited

DIN: 00793551

Place : Chennai
Date : 12.07.2025**Dorothy Thomas**
Designated Partner

DIN: 00729577

Place : Chennai
Date : 12.07.2025

Casa Grande Enterprises LLP

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

(All amounts are in Indian Rupees Lakhs (₹), unless otherwise stated)

1 General Information

(a) Entity overview

Casa Grande Enterprises LLP ('the entity') was incorporated on 03 November 2013. The entity is engaged in the business of real estate development.

(b) Comparatives

All amounts in the financial statements are presented in Indian Rupees (₹) except share data and as otherwise stated. Figures for the previous year have been regrouped/ re-arranged wherever considered necessary to conform to the figures presented in the current year.

1.1 Significant accounting policies

(a) Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and comply in all material respects with the accounting standards issued by the Institute of Chartered Accountants of India ('ICAI') and other generally accepted accounting principles in India (Indian GAAP), and the provisions of the Limited Liability Partnership Act, 2008.

(b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Significant estimates include income tax, and sufficiency of future taxable income for recognition of deferred tax assets. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates and any revisions to accounting estimates is recognised prospectively in the current and future periods.

Assets and liabilities are classified as current or non-current as per entity's normal operating cycle. Based on the nature of work, the entity has ascertained its operating cycle as upto twelve months for the purpose of current and non-current classification of assets and liabilities.

(c) Income recognition (other income)

Agency commission from intermediary services

Income is recognised to the extent that it is probable that the economic benefits will flow to the entity and the income can be reliably measured. Agency commission from intermediary services is recognised on the basis of net commission earned.

Income from properties held for development

Income from the sale of properties held for development is recognised once the title of property is transferred to the intended customer, which co-incides with the date of sale deed.

(d) Inventories

Properties held for development

Properties held for development represents land acquired for future development and construction, and is stated at cost including the cost of land, the related costs of acquisition, borrowing cost, where applicable and other costs incurred to get the properties ready for their intended use.



Casa Grande Enterprises LLP

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

(All amounts are in Indian Rupees Lakhs (₹), unless otherwise stated)

(e) Property, plant and equipment

Tangible assets and depreciation

Tangible assets are carried at cost of acquisition or construction less accumulated depreciation and impairment losses, if any. Cost of acquisition comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use and is net of refundable duties and taxes as applicable. Cost of assets not ready for the intended use before such date is disclosed as capital work-in-progress.

Subsequent expenditure incurred on an item of tangible asset is added to the book value of that asset only if this increases the future benefits from the existing asset beyond its previously assessed standard of performance. Borrowing cost directly attributable to acquisition of these tangible assets which necessarily take a substantial period of time to get ready for their intended use is capitalized.

Depreciation is provided on Written Down Value method at the rates specified as per Income Tax Act, 1961 or based on the useful life of the assets as estimated by the management, whichever is higher. Depreciation on additions is charged on full year basis, if the additions are more than 180 days and for the other assets half year depreciation has been applied.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of an asset and are recognised in the statement of income and expenditure when the asset is derecognised.

(f) Impairment of assets

The entity assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the entity estimates the recoverable amount of the asset. An asset's recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

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, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of income and expenditure. If at the balance sheet date there is an indication that if a previously assessed impairment 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 and is accordingly reversed in the statement of income and expenditure.

(g) Income taxation

Tax expense for the year recognised in the statement of income and expenditure comprises current income tax and deferred income tax.

Current income tax

Current tax is payable on taxable profits, which differ from profit or loss in the financial statements. Current tax is computed based on tax rates and tax laws that have been enacted or substantially enacted by the end of the reporting period. Alternative Minimum TAX ("AMT") credit entitlement, paid in accordance with the tax laws, can be carried forward and utilised for a period of ten years from the year in which the same is availed. Accordingly, it is recognised as an asset in the balance sheet when it is probable that the future economic benefit associated with it will flow to the entity and the asset can be measured reliably.



Casa Grande Enterprises LLP

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

(All amounts are in Indian Rupees Lakhs (₹), unless otherwise stated)

Deferred income tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred income tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such deferred tax assets can be realized against future taxable profits.

The carrying amount of deferred tax assets are reviewed by the entity at each balance sheet date and the carrying amount of a deferred tax asset is written down to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized.

Deferred tax assets and deferred tax liabilities have been offset wherever the entity has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.

(h) Cash flow statement

Cash flows are reported using the indirect method, whereby surplus / deficit before extraordinary items and tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments, and items of income or expense associated with investing or financing cash flows. The cash flows from operating, financing and investing activities of the entity are segregated based on the available information. Cash comprises of cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Segment reporting

The entity operates in only one segment and does not operate in geographies with significantly differing risks and returns. Hence, there are no reportable business or geographical segments under Accounting Standard 17, 'Segment Reporting'.

(j) Provisions, contingent liabilities and contingent assets

A provision is recognized when the entity has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date.

A disclosure for a contingent liability is made when there is possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are neither recognized nor disclosed in the financial statements.

There were no capital commitments as at the year end. Other commitments are cancellable at the option of the entity and hence not disclosed.



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

2 Partners' capital	% of holding*	As at	
		31 March, 2025	31 March, 2024
Name of the partners			
Casagrand Premier Builder Limited (Formerly known as Casagrand Premier Builder Private Limited)	99%	9.90	9.90
Dorothy Thomas	1%	0.10	0.10
	100%	10.00	10.00

* Share of profit/ loss will be in proportion to % of holding by each partner.

3 Partners' current account	Casagrand Premier Builder Private Limited	Dorothy Thomas	K.R. Anerudan
	Balance as at 1 April, 2023	1,850.24	1.34
Contribution/withdrawal during the year	3,130.42	(0.01)	-
Profit for the year	108.14	1.09	-
Balance as at 31 March, 2024	5,088.80	2.42	-
Contribution/withdrawal during the year	25.29	(0.12)	-
Profit for the year	-	6.07	-
Balance as at 31 March, 2025	5,108.02	2.24	-

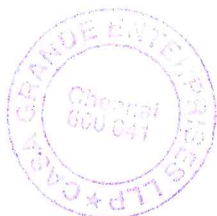
4 Long Term Borrowings

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Non-current	Current	Non-current	Current
Secured				
Rupee term loans				
From banks	1,259.00			
	1,259.00	-	-	-

5 Provisions

	As at 31 March, 2025		As at 31 March, 2024	
	Long-term	Short-term	Long-term	Short-term
Provision for Income Tax	-	-	-	1,142
	-	-	-	1,142.40

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Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2025	As at March 31, 2024
6 Short-term borrowings		
Secured		
Current maturity of long-term loans	360.47	-
	360.47	-
Unsecured		
Temporary bank overdraft	-	40.26
Borrowings		
- From Related parties	-	-
	360.47	40.26
7 Trade payables		
Dues to micro enterprises and small enterprises	4.04	-
Dues to other than micro and small enterprises	1,374.00	-
	1,378.04	-

Note:

Trade payables (At Amortised Cost)	March 31, 2025	March 31, 2024
(i) MSME		
a) Disputed		
b) Undisputed		
- Less than 1 year	3.03	
- 1-2 years		
- 2-3 years	1.01	
- More than 3 years		
(ii) Others		
a) Disputed		
b) Undisputed		
- Less than 1 year	1,374.00	
- 1-2 years		
- 2-3 years		
- More than 3 years		

Short term Loan taken from Group company which is payable on demand

	As at March 31, 2025	As at March 31, 2024
8 Other current liabilities		
Interest accrued but not due on borrowings	1.00	-
Advance from customers	25.71	-
Advance from customers - Related party	-	30.31
Statutory Dues	41.84	39.60
Statutory dues and related liabilities - GST	0.19	
Outstanding expenses	606.09	4.10
Refundable security deposit	-	-
Other liabilities	-	1,872.65
	674.83	1,946.66

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Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***9 Property, plant and equipment and Intangible assets**

Particulars	Property, plant and equipment				
	Furniture & fittings	Computers	Office equipments	Vehicle	Total
Gross Block					
As at 1 April, 2023	0.70	1.73	11.98	0.46	14.87
Additions	-	-	-	-	-
Adjustments	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March, 2024	0.70	1.73	11.98	0.46	14.87
Additions	-	26.88	-	-	26.88
Adjustments	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March, 2025	0.70	28.61	11.98	0.46	41.75
Depreciation					
As at 1 April, 2023	0.41	1.72	9.31	0.35	11.79
For the year	0.03	0.00	-	0.02	0.05
Adjustments	-	-	-	-	-
On Disposals	-	-	-	-	-
As at 31 March, 2024	0.44	1.72	9.31	0.37	11.84
For the year	0.03	6.50	0.41	0.01	6.95
Adjustments	-	-	-	-	-
On Disposals	-	-	-	-	-
As at 31 March, 2025	0.47	8.22	9.72	0.38	18.79
Net Block					
As at 31 March, 2024	0.26	0.01	2.67	0.09	3.03
As at 31 March, 2025	0.23	20.39	2.26	0.08	22.96



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2025	As at March 31, 2024
10 Deferred tax asset		
Deferred tax asset arising on account of:		
- inadmissible expenses and carried forward business loss	0.30	0.06
	0.30	0.06
Deferred tax liability arising on account of:		
- Difference between written down value of assets as per the books and the tax	-	-
	0.30	0.06
	As at March 31, 2025	As at March 31, 2024
11 Inventories		
Work-in-progress	244.51	528.71
	244.51	528.71
	As at March 31, 2025	As at March 31, 2024
12 Trade Receivable		
Unsecured considered good		
Aggregate amount of outstanding for a period exceeding six months from the date they are due	-	-
Others	-	-
Related party (Net)	7,499.65	5,082.93
Share in jointly controlled entities	-	-
Less: Provision for doubtful debts	-	-
	7,499.65	5,082.93
Note		
Trade receivable ageing schedule		
(i) Undisputed Trade Receivables – considered good		
- Less than 6 months	7,644.97	4,175.63
- 6 months - 1 year	-	732.50
- 1-2 years	-	5.80
- 2-3 years	-	66.90
- More than 3 years	-	102.10
	7,644.97	5,082.93



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***13 Cash and cash equivalents**

	As at March 31, 2025	As at March 31, 2024
Cash on hand	-	1.22
Balances with banks	2.03	-
- In current accounts	6.84	212.56
	8.87	213.78
Other bank balances		
- Balances held as margin money or security against borrowings	-	56.18
	-	56.18
	8.87	269.96

14 Short-term loans and advances

	As at March 31, 2025	As at March 31, 2024
Unsecured		
Advances for purchase of land	0.50	100.50
Advances to suppliers	384.99	846.03
Advance tax & TDS receivable	30.17	1,131.85
Advances to related party	-	264.48
Prepaid expenditure	600.65	-
	1,016.31	2,342.86

LOANS AND ADVANCES RELATED PARTY**Type of borrower**

	March 31, 2025	March 31, 2024
	Repayable on demand	Repayable on demand
Amount of loan or advance in the nature of loan outstanding		
Percentage to the total loans and advances in the nature of loans	100%	100%
Promoters	-	-
Directors	-	-
KMPs	2.99	-
Related parties	-	264.48

15 Other current assets

	As at March 31, 2025	As at March 31, 2024
Interest receivable	-	2.99
	-	2.99



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	Year ended March 31, 2025	Year ended March 31, 2024
16 Other income		
Interest income	1.61	3.87
Advertising Income	9,559.16	7,925.88
Others	1.54	-
Less: Other Income from Discontinuing Operations	-	-
	9,562.31	7,929.75
17 Advertisement Expenses	Year ended March 31, 2025	Year ended March 31, 2024
Selling and distribution expenses	9,319.56	7,733.61
	9,319.56	7,733.61
18 Other expenses	Year ended March 31, 2025	Year ended March 31, 2024
Rent	0.71	1.80
Communication expenses	3.71	-
Rates and taxes	1.07	0.01
Payments to auditor (Refer Note 16A)	1.18	1.60
Insurance charges	0.81	-
Professional fees	2.84	1.60
Selling and distribution expenses	-	-
Software Expenses	0.06	-
Other expenses	2.77	9.96
Bank charges	0.07	0.02
Registration Fees	0.84	-
Donations	60.00	-
	74.06	14.99
18A Payment to Auditors		
For statutory audit	1.18	1.60
	1.18	1.60
19 Finance Cost	Year ended March 31, 2025	Year ended March 31, 2024
Interest and financial charges		
- On borrowings	90.21	0.56
- On others	47.87	6.35
Other finance cost	0.19	-
	138.27	6.91
Less : Borrowing Cost transferred to Construction activity expenses	-	-
	138.27	6.91



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***20 Related party disclosure****a) Names of related parties and nature of relationship**

Relationship	As at 31st March, 2025
Key management personnel	Arun MN Dorothy Thomas
Holding Company	Casagrاند Premier Builder Limited (formerly known as Casagrاند Premier Builder Private Limited)
Fellow Subsidiaries	Casa Grande Zest Private Limited Casa Grande Grace Private Limited Casa Grande Garden City Builders Private Limited Casa Grande Milestone Private Limited Casa Grande Homes Private Limited Casa Grande Civil Engineering Private Limited Casagrاند Horizons Private Limited Casa Grande Axiom Private Limited Casagrاند Staylogy Private Limited Casagrاند Vistaaz Private Limited Casagrاند Magick Ruffy Private Limited Casagrاند Smart Value Homes Private Limited Casagrاند Bizpark Private Limited Casagrاند Regale Private Limited Gazy Mag Private Limited Casagrاند Millenia Private Limited Casagrاند Perch Builder Private Limited Casagrاند Beacon Private Limited Casagrاند Lotus Private Limited Flock Builder Private Limited Casagrاند Fittedhomes Private Limited Casagrاند Alphine Private Limited (w.e.f. 22/07/2022) Casagrاند Astute Private Limited Casagrاند Aesthetic Private Limited Casagrاند Stage7 Private Limited Exotia Builder Private Limited Casagrاند Zingo Private Limited Casagrاند Everta Private Limited Casagrاند Exotia Private Limited Casagrاند Vivaace Private Limited Casagrاند Hyderwise Private Limited Casagrاند Fresh Private Limited Casagrاند Contracts Private Limited (w.e.f. 17/07/2023)



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

Relationship	As at 31st March, 2025
	Casagrاند Covaan Private Limited (w.e.f. 08/08/2023) Casagrاند Urbano Private Limited (w.e.f. 30/08/2023) Casagrاند Avalon Private Limited (w.e.f. 31/08/2023) Casagrاند Gallantee Real Estate LLC (10/07/2023) Casa Grande Shelter Private Limited (w.e.f. 11/12/2023) Casa Grande Realtors Private Limited (w.e.f. 13/12/2023) Casa Grande Vallam Private Limited (w.e.f. 13/12/2023) Danub Homes Private Limited Casagrاند Anchor Private Limited Casagrاند Vivacity Private Limited Casagrاند Blue Horizon Private Limited Casagrاند Magnum Private Limited Headway Ace Induspark Private Limited (w.e.f. 04/05/2023) CGD Industrial Parks Private Limited (w.e.f. 03/10/2023) Headway Premier Induspark Private Limited (w.e.f. 04/12/2023) Vision Premier Induspark Private Limited (w.e.f. 04/12/2023) Beacon Premier Induspark Private Limited (w.e.f. 04/12/2023) Casagrاند Spaceintell Private Limited Upstay Builder Private Limited Irris Whiteboard Private Limited (w.e.f. 13/02/2024) Casa Grande Shelter LLP (Till 11/12/2023) Casa Grande Realtors LLP (Till 13/12/2023) Casa Grande Vallam LLP (Till 13/12/2023) Dawning Developers LLP Grace Gated Community LLP
Entities in which key management personnel exercise significant influence	Arun Hope Foundation Blitzkrieg Technology Private Limited Casagrاند Bright Kids Private Limited Zest Home Search LLP IRIS Development LLP Arun Family Trusteeship LLP Casagrاند Supreme Home LLP Nobilitas Home Search LLP Blue Sea Homes Search LLP Casagrاند Luxor Private Limited Chengalpattu Warehousing Parks Private Limited(Till Solace Gated Community LLP Venerate Homes LLP Sea View Home Search LLP AAK Realty Services LLP Gallante Promoter LLP Casa Grande Coimbatore LLP Propel Holdings LLP Casagrاند Arun Mn Academy Foundation Spacio Premier Global Park Private Limited (Till October 2023) Casagrاند Starpark Private Limited Casa Grande Procare Private Limited Domyhome Interior Design & Solutions Private Limited (formerly known as Casa Interior Studio Private Limited w.e.f. 30/05/2024)



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***ii. Transactions with the related parties**

Nature of Transaction	Year ended 31 March, 2025	Year ended 31 March, 2024
a) Advertisement Income		
Casagrاند Premier Builder Limited (formerly known as Casagrاند Premier Builder Private Limited)	2,497.33	1,867.90
Casa Grande Garden City Builders Private Limited	1,483.98	1,742.70
AAK Realty Services LLP	-	4.10
Casagrاند Hyderwise Private Limited	224.73	153.50
Casagrاند Millenia Private Limited	9.29	0.10
Casa Grande Coimbatore LLP	200.00	41.10
Casa Grande Zest Private Limited	213.79	36.90
Casa Grande Smart Value Homes Private Limited	208.36	488.20
Casa Grande Grace Private Limited	-	127.10
Gazy Mag Private Limited	3.24	82.50
Casa Grande Axiom Private Limited	-	0.60
Danub Homes Private Limited	581.21	749.60
Casagrاند Magick Rufy Private Limited	-	6.20
Casa Grande Milestone Private Limited	198.21	453.50
Casa Grande Civil Engineering Private Limited	584.71	1,004.70
Casagrاند Horizons Private Limited	0.61	568.00
Casagrاند Perch Builder Private Limited	0.19	3.90
Casa Spaceintell Private Limited	279.03	-
Arun Hope Foundation	34.20	-
Casagrاند Anchor Private Limited	-	503.40
Casagrاند Arun Mn Academy Foundation	-	25.20
Casagrاند Magnum Private Limited	365.32	58.20
Casagrاند Vivaace Private Limited	-	4.40
Casagrاند Lotus Private Limited	803.80	-
Casagrاند Covaan Private Limited	1,006.97	-
Casa Grande Vallam Private Limited	670.76	-
Casagrاند Stage7 Private Limited	25.88	-
Casagrاند Vivacity Private Limited	0.17	-
Casagrاند Everta Pvt ltd	0.56	-
Exotia builders pvt ltd	0.36	-
Grace Gated Community LLP	161.32	-
b) Rental Expenses		
Casagrاند Premier Builder Limited (formerly known as Casagrاند Premier Builder Private Limited)	0.71	1.80
c) Advance from Customer - Related Party		
Casagrاند Millenia Private Limited	-	31.00
CGD Satharai Private Limited	-	1.50



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

Nature of Transaction	Year ended 31 March, 2025	Year ended 31 March, 2024
d) Share of profit paid		
Casagrاند Premier Builder Private Limited (Formerly known as Casagrاند Premier Builder Pvt Ltd)	53.6	-
e) Reimbursement Expenses-Recovery		
Gazy Mag Private Limited	284.20	-
f) Corporate Gurantee - Expenses		
Casagrاند Premier Builder Private Limited (Formerly known as Casagrاند Premier Builder Pvt Ltd)	21.20	-
g) Event Mangement& Other income		
Casagrاند Premier Builder Private Limited (Formerly known as Casagrاند Premier Builder Pvt Ltd)	0.79	-
Danub Homes Private Limited	1.32	-
Casagrاند fresh Pvt ltd	0.27	-
Casagrاند Perch Pvt ltd	1.13	-
Casa Grande Shelter LLP	1.26	-
Casa Grande Smart Value Homes Private Limited	1.63	-

iii. Balances outstanding at the end of the year

Nature of Transaction	Year ended 31 March, 2025	Year ended 31 March, 2024
a) Loan Given		
Propel Holdings LLP	226.80	226.80
Casa Grande Prop Care Private Limited	37.68	37.70
Gazy Mag Private Limited		
b) Interest receivable		
Propel Holdings LLP	-	-
Casagrاند Magic Ruffy Private Limited	-	8.50
Casa Grande Milestone Private Limited	-	46.20
Casa Grande Garden City Builders Private Limited	-	1,664.80
Gazy Mag Private Limited	-	97.40
Casagrاند Astute Private Limited	-	14.80
Casa Grande Zest Private Limited	-	157.90
Casagrاند Horizons Private Limited	-	736.40
Casagrاند Spaceintell Private Limited	-	26.60



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

Nature of Transaction	Year ended 31 March, 2025	Year ended 31 March, 2024
c) Trade receivables		
Casa Grande Grace Private Limited	257.25	7.80
Casa Grande Coimbatore LLP	223.52	0.36
Casa Grande Civil Engineering Private Limited	358.61	101.60
Casa Grande Hyderwise Private Limited	431.41	17.35
Casa Grande Smart Value Homes Private Limited	40.58	-
Casa Grande Axiom Private Limited	-	0.07
Danub Homes Private Limited	953.91	28.91
Casagrand Magic Ruffy Private Limited	8.50	0.85
Casa Grande Milestone Private Limited	22.62	4.62
Casa Grande Garden City Builders Private Limited	227.06	166.48
Gazy Mag Private Limited	388.02	9.74
Casagrand Astute Private Limited	14.84	1.48
Casa Grande Zest Private Limited	239.97	15.79
Casagrand Horizons Private Limited	495.44	73.64
Casagrand Spaceintell Private Limited	26.60	2.66
Casa Grande Smart Value Homes Private Limited	-	7.74
Casagrand Anchor Private Limited	1,014.24	54.55
Casagrand Arun Mn Academy Foundation	75.01	7.50
Casagrand Magnum Private Limited	-	6.22
Casagrand Perch Builder Private Limited	41.46	0.42
Casagrand Vivaace Private Limited	892.77	0.52
Casagrand Fresh Private Limited	1,009.60	-
Casagrand Lotus Private Limited	742.20	-
Casagrand Covaan Private Limited	27.29	-
Casagrand Asthetic Pvt Ltd	5.70	-
Casagrand Everta Pvt Ltd	0.59	-
Exotia Builders Pvt Ltd	0.38	-
Casa Grande Shelter LLP	1.47	-
Casagrand Stage7 Private Limited	0.64	-
d) Share capital		
Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited)	9.90	9.90
Dorothy Thomas	0.10	0.10



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

Nature of Transaction	Year ended 31 March, 2025	Year ended 31 March, 2024
e) Trades payables		
Casa Interior Studio Private Limited	-	0.40
f) Advance from customers		
Casagrand Millenia Private Limited	20.53	30.30
Domyhome Interior Design & Solutions Private Limited	0.44	-
Casagrand vallam Pvt ltd	5.19	-
g) Current account Balance		
Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited)	5,100.99	5,087.72
Dorothy Thomas	-	2.38
h) Short term loans & advances		
Gazy Mag Private Limited	284.20	-
i) Advance to suppliers		
Casa Grande Prop Care Private Limited	37.68	-
Propel Holdings LLP	226.80	-



Casa Grande Enterprises LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***21 Contingent liability**

(i) Claims against the entity not acknowledged as debts

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Income tax	16.49	6.19
	16.49	6.19

We have ongoing disputes with direct tax authorities relating to tax treatment of certain items in the entity. These mainly include timing difference of expenses claimed, tax treatment of certain items of income/expense, etc. in their tax computation.

22 Figures are rounded off to the nearest lakhs. Previous year figures have been regrouped and/or reclassified wherever necessary, to conform to the current year classification.

As per our review report of even date attached

For CNGSN & ASSOCIATES LLP

Chartered Accountants

Firm's Registration No.: 04915S

For and on behalf of the designated partners of**Casa Grande Enterprises LLP**

Firm's Registration No.: AAB-3828


C.N. Sangadaran

Partner

Membership No: 011205

Place : Chennai

Date : 12.07.2025


Arun MNAuthorized Representative of
Casagrand Premier Builder
Limited

DIN: 00793551

Place : Chennai

Date : 12.07.2025


Dorothy Thomas

Designated Partner

DIN: 00729577

Place : Chennai

Date : 12.07.2025

