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INDEPENDENT AUDITOR'S REPORT

To the Members of CASAGRAND PREMIER BUILDER LIMITED

(Formerly known as Casagrand Premier Builder Private Limited)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated IND AS financial statements of Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited) ("the Holding Company"), and its subsidiaries (the Holding Company, its subsidiaries together referred to as "the Group"), which comprise the consolidated Balance sheet as at 31st March 2026 and the consolidated statement of Profit and Loss (including other comprehensive income), the consolidated statement of changes in equity, the consolidated statement of Cash Flow Statements for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on standalone financial statements of such subsidiaries and Limited Liability Partnerships, as were audited by the other auditors, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act"), in the manner so required and give a true and fair view in conformity with the Ind AS accounting principles generally accepted in India, of their consolidated state of affairs of the Group at 31stMarch 2026, and its consolidated profit and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in India in terms of Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us along with the consideration of reports of the other auditors referred to in other matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



Emphasis of Matter

We draw attention to Note 40 of the accompanying Statement regarding the search operation carried out by the Income Tax Department ('the department') at various business premises of the Company and certain other group companies during November 2023. The Company and its subsidiaries has received demand orders from the department for various assessment years in respect of disallowances of certain expenses and addition of certain incomes, against which the Company has filed appeals before the Hon'ble Commissioner of Income Tax (Appeals). Based on the advice of the Company's internal legal counsel, management has represented to us, that it is confident that no present obligation requiring an outflow of economic resources will arise in respect of these matters.

Our opinion is not modified in respect of this matter.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the consolidated financial statements. The results of audit procedures performed by us and by other auditors of components not audited by us, as reported by them in their audit reports furnished to us by the management, including those procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

1. **Revenue recognition for sale of residential units**

Key Audit Matter	How our audit addressed the matter
The Company applies Ind AS 115, Revenue from Contracts with Customers ("Ind AS 115") for recognition of revenue from sale of residential units. Refer note 2.4(A)(a)(i),(ii) and 26 to the consolidated financial statements for accounting policy and related disclosures. Revenue is recognised upon transfer of control of residential units to customers for an amount which reflects the consideration the Company expects to receive in exchange for those units. The point of revenue recognition is normally based on the terms as included in the intimation for the handover of unit to the customer on completion of the project, and substantial collection is received. The Company recognises the revenue at a point in time	Our audit procedures on revenue recognised from sale of residential units included, but were not limited to the following: • Evaluated the appropriateness of accounting policy for revenue recognition on sale of residential units in terms of principles enunciated under Ind AS 115; • Inspected, on a sample basis, underlying customer contracts and handover documents, evidencing the transfer of control of the residential units to the customer based on which revenue is recognised at a point in time.

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upon handover/deemed handover of the residential units. Considering the significance of management judgements and estimates involved and the materiality of amounts involved, aforementioned revenue recognition is identified as a key audit matter.	

Other Information

The Holding Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Board's report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. Based on the work we have performed, if we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these Consolidated financial statements that give a true and fair view of the consolidated state of affairs, consolidated financial performance and consolidated changes in equity and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with relevant rules issued there under. The respective Board of Directors of the Companies/Designated partners of the Limited Liability Partnerships included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and the estimates that are reasonable and prudent; and the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective management and Board of Directors of the companies/Designated partners of the Limited Liability Partnerships included in the Group are responsible for assessing the ability of the Group 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/Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies/Designated partners of the Limited Liability Partnerships included in the group are also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated financial statements

- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 consolidated 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities or business activities included in the consolidated financial statements of which we are the independent auditors. For the other entities or business activities included in the consolidated financial statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para (a) of the section titled 'Other Matters' in this audit report.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance of the company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

(a) We did not audit the financial statements of 48 subsidiaries (including 3 LLP's) included in the Group, whose financial statements reflect total assets (before consolidation adjustments) of Rs. 158,434.66 (in millions) as at 31st March 2026, total revenues (before consolidation adjustments) of Rs. 17,287.14 (in millions) and net cash outflows (before consolidation adjustments) amounting to Rs. 1,801.42 (in millions) for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include total comprehensive income (before consolidation adjustments) (i.e. profit/(loss) and other comprehensive income) of Rs. 413.40 (in millions) for the year ended on 31st March 2026 in respect of these subsidiaries, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these entities, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid entities, is based solely on the reports of the other auditors.

One subsidiary is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective country and which have been audited by other auditor under generally accepted auditing standards applicable in their respective country. The Group's management has converted the financial statements/financial information of such subsidiary, located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. Our opinion in so far as it relates to the balances and affairs of such subsidiary, located outside India is based on the reports of other auditor on such financial statements prepared in accordance with Indian Accounting Standards.

(b) The consolidated financial statements include the unaudited financial information of 2 subsidiaries, viz. Orbitex Induspark Private Limited and Headway Logistix Induspark Private Limited, which ceased to be subsidiaries of the Holding Company with effect from 27th February 2026, whose financial information reflects total revenues (before consolidation adjustments) of Rs. 0.87 (in millions), net cash inflows (before consolidation adjustments) amounting to Rs. 0.57 (in millions) and total comprehensive loss (before consolidation adjustments) of Rs. 1.06 (in millions) for the period from 1st April 2025 (or the date of incorporation, if later) up to 26th February 2026, as considered in the consolidated financial statements. The income and expenses of these subsidiaries have been included in the consolidated financial statements up to the date of cessation of control, and accordingly their assets and liabilities are not included in the consolidated balance sheet as at 31st March 2026. These financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, is based solely on such unaudited financial information. In our opinion and according to the information

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and explanations given to us by the Management, these financial information's are not material to the Group.

(c) Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by clause (xxi) of paragraph 3 of Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act based on the consideration of the Order reports issued by us and the other auditors of respective companies included in the Consolidated financial statements, and covered under the Act, we report that there are no qualifications or adverse remarks reported in the respective Order reports of such companies except those mentioned in table below.

S.No	Name of the company	CIN	Relationship with the Holding Company	Date of the respective entities audit report	Clause no in the respective CARO report
1	Casagrand Magick Rufy Private Limited	U45309TN2018PTC125587	Subsidiary company	01.08.2026	(i)(c)

2. As required by sub-section 3 of Section 143 of the Act, we report, based on our audit and on the consideration of reports of other auditors on separate financial statements, and the other financial information of subsidiaries as noted in the 'Other Matters' paragraph, we report to the extent applicable, that:

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

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the auditors.

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), the consolidated statement of changes in equity and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of accounts maintained for the purpose of preparation of the consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors of the holding company as on 31st March 2026, taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies are disqualified as on 31stMarch 2026, from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the holding Company and its subsidiary companies incorporated in India and the operating effectiveness of such controls, refer to our separate Report in 'Annexure A'.

(g) With respect to other matters to be included in the Audit report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and according to the information and explanations given to us and based on the reports of the statutory auditors of such subsidiary companies which were not audited by us, the remuneration paid during the current year by the Holding Company and its subsidiary companies to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company and its subsidiary companies is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on standalone or consolidated financial statements, as applicable, of the subsidiaries, as noted in the 'Other Matters' paragraph:

(i) The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group. Refer Note No. 40 to consolidated financial statements.

(ii) The Group did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31st March 2026.

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

(iv) The management has represented that, to the best of its knowledge and belief, as disclosed in the Note 55 of the financial statement,

(i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,



whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiaries("Ultimate Beneficiaries") or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company or any of such subsidiaries from any persons or entities, including foreign entities("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries except the disclosure made in note number 55.

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and performed by the auditors of the subsidiary companies incorporated in India whose financial statements/financial information have been audited under the Act nothing has come to our or the other auditors notice that has caused us or the other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.

(v) The Holding Company has neither declared nor paid any dividend during the year.

(i) Based on our examination which included test checks, and that performed by the respective auditors of the subsidiary companies, the Holding Company and its subsidiary companies have used accounting softwares for maintaining their respective books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of audit, where audit trail (edit log) facility was enabled and operated we have not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per statutory requirements for record retention.

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



Sundar M
Partner
Membership No: 022493
UDIN: 26022493VENWJO1036

Place: Chennai

Date: 14th August 2026

"Annexure –A" to the Independent Auditors' Report

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

In conjunction with our audit of the Consolidated financial statements of the Company as of and for the year ended 31st March 2026, we have audited the internal financial controls over financial reporting of Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited) (hereinafter referred to as "the Holding Company") and its subsidiaries, which are companies incorporated in India, as of that date.

Management's and Board of Directors' Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company and its subsidiary companies which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI").These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to consolidated financial statements of the company; its subsidiary companies which are companies incorporate in India, over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements, both applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements system over financial reporting and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The



procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of the relevant subsidiary in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Holding Company's internal financial controls system with reference to consolidated financial statements over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial controls with reference to consolidated financial statements over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to consolidated financial statements over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Other matter

Our aforesaid reports under section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to consolidated financial statements in so far as it relates to 41 subsidiaries which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.

Opinion

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors as mentioned in the Other Matters paragraph, the Company and such companies incorporated in India which are its subsidiaries, have, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31st March 2026, based on the internal controls criteria with reference to consolidated financial statements established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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



Sundar M
Partner
Membership No: 022493
UDIN: 26022493VENWJO1036

Place: Chennai

Date: 14th August 2026

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)

Consolidated Balance Sheet as at 31 March 2026

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

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
Assets			
Non-current assets			
Property, plant and equipment	3	1,814.50	1,305.83
Capital work in progress	4	4,734.95	4,261.55
Investment properties	5	15,826.89	11,109.97
Goodwill	6	1,237.07	1,237.07
Right-of-use assets	7	1,169.94	941.72
Other Intangible assets	8	28.45	30.19
Financial assets			
Investments	9	435.88	-
Other financial assets	11	1,711.65	823.34
Other assets	12	1,105.00	851.80
Deferred tax assets (net)	13	-	52.94
		28,064.33	**20,614.41**
Current assets			
Inventories	14	1,36,303.18	92,394.73
Financial assets			
Trade receivables	15	12,912.54	9,829.99
Cash and cash equivalents	16	3,069.78	4,837.23
Bank balances other than cash and cash equivalents	17	1,696.88	754.46
Investments	9	79.03	59.97
Loans	10	1,715.54	1,059.25
Other financial assets	11	1,573.40	762.81
Other assets	12	10,428.01	8,455.48
Current tax asset (net)	18	-	181.55
		1,67,778.36	**1,18,335.47**
Total assets		**1,95,842.69**	**1,38,949.88**
Equity and liabilities			
Equity			
Equity share capital	19	349.30	349.30
Other equity	20	12,478.49	9,596.66
Equity attributable to owners of the Company		**12,827.79**	**9,945.96**
Non-controlling interests		(6.44)	(14.27)
Total equity		**12,821.35**	**9,931.69**
Non-current liabilities			
Financial liabilities			
Borrowings	21	42,576.53	37,206.85
Lease liabilities	38	773.93	560.08
Other financial liabilities	22	475.52	366.24
Provisions	23	263.13	128.32
Deferred tax liabilities (net)	13	456.12	-
Other non-current liabilities	24	73,805.26	64,196.27
		1,18,350.49	**1,02,457.76**

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CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)

Consolidated Balance Sheet as at 31 March 2026

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

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
Current liabilities			
Financial liabilities			
Borrowings	21	12,577.16	5,090.45
Lease liabilities	38	73.13	50.32
Trade payables			
Dues to micro small and medium enterprises	25	3,218.81	1,648.71
Dues to others	25	5,471.95	4,223.12
Other financial liabilities	22	6,814.83	4,452.27
Other current liabilities	24	36,415.43	11,085.25
Provisions	23	23.41	10.31
Liabilities for current tax (net)	18	76.13	-
		64,670.85	**26,560.43**
Total liabilities		**1,83,021.34**	**1,29,018.19**
Total equity and liabilities		**1,95,842.69**	**1,38,949.88**
Accompanying notes to the Financial Statements	1-2		

As per our report of even date attached

For Vaithisvaran & Co LLP
Chartered Accountants
Firm Registration Number : 004494S/S200037

M.Sundar
Partner
Membership Number : 022493

Place : Chennai
Date : 14/08/2026

For and on behalf of the Board of Directors of
Casagrand Premier Builder Limited
CIN : U70101TN2003PLC051989

Arun MN
Chairman and Managing Director
DIN: 00793551

Place : Chennai
Date : 14/08/2026

Raghunathan Sumanth Krishna
Whole Time Director
DIN: 07640054

Place : Chennai
Date : 14/08/2026

Hanuman Joshi
Chief Financial Officer

Place : Chennai
Date : 14/08/2026

Nisha Abhishek Jha
Company Secretary
M No: A26250

Place : Chennai
Date : 14/08/2026

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)

Consolidated Statement of Profit and Loss for the year ended 31 March 2026

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

Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Income			
Revenue from operations	26	30,964.68	26,958.87
Other income	27	1,611.76	797.16
Total income		**32,576.44**	**27,756.03**
Expenses			
Cost of raw materials, components and stores consumed	28	11,993.14	9,212.67
Construction activity expenses	29	54,492.96	35,214.59
(Increase)/ decrease in stock of flats, land stock and work in-progress and traded goods	30	(42,810.52)	(22,375.80)
Direct expenses for Income from services	31	29.22	17.36
Employee benefits expense	32	1,172.69	837.96
Finance costs	33	1,219.75	630.07
Depreciation and amortization expense	34	634.91	354.19
Other expenses	35	1,648.06	708.27
Total expenses		**28,380.21**	**24,599.31**
Profit before exceptional items and tax		**4,196.23**	**3,156.72**
Exceptional items			
Impact of Labour codes	61	96.67	-
Profit before tax		**4,099.56**	**3,156.72**
(1) Current tax	36	859.71	425.05
(2) Deferred tax	36	507.12	386.52
Tax expense		1,366.83	811.57
Total profit/(loss) for the year before share of profit / (loss) of associates		**2,732.73**	**2,345.15**
Share of profit/(loss) of associates	56 (iv)	(1.29)	-
Total profit/(loss) for the year		**2,731.44**	**2,345.15**
Other comprehensive income (OCI)			
i) Items to be reclassified to profit or loss in subsequent periods			
Exchange differences on translating the financial statements of a foreign operation		(50.91)	(1.43)
Income tax effect		-	-
ii) Items not to be reclassified to profit or loss in subsequent periods			
Re-measurement gains/ (losses) on defined benefit plans		7.66	(5.88)
Income tax effect		(1.93)	1.05
Total other comprehensive income		**(45.18)**	**(6.26)**
Total comprehensive income for the year, net of tax		**2,686.26**	**2,338.89**
Profit attributable to:			
Equity share holders of parent		2,723.20	2,355.88
Non-controlling interests		8.24	(10.73)
		2,731.44	**2,345.15**

CHENNAI 600 041

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)

Consolidated Statement of Profit and Loss for the year ended 31 March 2026

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

Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
Other comprehensive income attributable to:			
Equity share holders of parent		(45.17)	(6.03)
Non-controlling interests		(0.01)	(0.23)
		(45.18)	**(6.26)**
Total comprehensive income attributable to:			
Equity share holders of parent		2,678.03	2,349.85
Non-controlling interests		8.23	(10.96)
		2,686.26	**2,338.89**
Earnings per share	37		
Basic, computed on the basis of profit for the year (In ₹)		15.65	13.43
Diluted, computed on the basis of profit for the year (In ₹)		15.65	13.43

As per our report of even date attached

For Vaithisvaran & Co LLP
Chartered Accountants
Firm Registration Number : 004494S/S200037

M.Sundar
Partner
Membership Number : 022493

Place : Chennai
Date : 14/08/2026

For and on behalf of the Board of Directors of
Casagrand Premier Builder Limited
CIN : U70101TN2003PLC051989

Arun MN
Chairman and Managing Director
DIN: 00793551

Place : Chennai
Date : 14/08/2026

Raghunathan Sumanth Krishna
Whole Time Director
DIN: 07640054

Place : Chennai
Date : 14/08/2026

Hanumay Joshi
Chief Financial Officer

Place Chennai
Date : 14/08/2026

Nisha Abhishek Jha
Company Secretary
M No: A26250

Place : Chennai
Date : 14/08/2026

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Consolidated Statement of Cash Flows for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

Particulars	As at 31 March 2026	As at 31 March 2025
Operating activities		
Profit before tax	4,099.56	3,156.72
Adjustments to reconcile restated profit before tax to net cash flows:		
Depreciation and amortisation expenses	354.79	273.31
Depreciation on investment properties	198.48	19.40
Depreciation and amortisation of Right-of-use assets	81.63	61.49
Share based payment to employees (ESOP expenses)	203.40	246.52
Provision for gratuity	139.07	37.76
Provision for Compensated absences	8.84	13.96
Loss/(Gain) on disposal of property, plant and equipment	(11.61)	1.15
Finance income	(428.55)	(399.85)
Gain on sale of subsidiaries	(1.13)	-
Loss/(Gain) on sale of investments	(2.84)	(6.75)
Loss/(Gain) on lease modification	(3.66)	-
Fair value gain on financial instruments at fair value through profit and loss	(16.69)	(6.87)
Net Foreign Exchange Loss / (Gain)	(259.16)	(19.53)
Finance costs	5,757.55	4,672.33
Working capital adjustments:		
(Increase)/Decrease in trade receivables	(3,080.96)	(5,287.37)
(Increase)/Decrease in inventory	(43,908.52)	(24,407.86)
(Increase)/Decrease in other financial assets	(1,546.74)	(337.16)
(Increase)/Decrease in other assets	(2,226.10)	(715.95)
Increase/(Decrease) in trade payables	2,818.93	1,429.25
Increase/(Decrease) in other financial liability	1,707.73	1,972.40
Increase/(Decrease) in other liability	34,939.17	27,356.77
Cash generated from/ (used in) operating activities	**(1,176.81)**	**8,059.72**
Income tax (paid)/refunded	(597.34)	(565.20)
Net cash flows from/(used in) operating activities	**(1,774.15)**	**7,494.52**
Investing activities		
Proceeds from sale of property, plant and equipment	120.39	-
Purchase of property, plant and equipment	(967.52)	(733.69)
(Increase)/Decrease in Capital work in progress	(476.82)	(3,781.76)
Purchase of investment properties	(5,850.27)	(2,408.61)
Investment in joint venture	(184.33)	-
Proceeds from sale of subsidiary	0.75	-
Purchase of long term lease asset	-	(211.74)
Net (Purchase)/Proceeds from financial instruments	(251.08)	(33.01)
Loan (given)/repayment received	210.40	(447.30)
Movement in Bank balances other than cash and cash equivalents	(942.42)	11.58
Interest received (finance income)	298.86	280.68
Net cash flows used in investing activities	**(8,042.04)**	**(7,323.85)**

VAITHISVARAN AND CO LLP * CHARTERED ACCOUNTANTS * Vikas Mantra Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED * CHENNAI 600 041

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Consolidated Statement of Cash Flows for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

Particulars	As at 31 March 2026	As at 31 March 2025
Financing activities		
Repayment of lease liabilities	(117.62)	(79.36)
Interest paid	(4,919.14)	(5,359.36)
Repayment of long term borrowings	(27,030.51)	(24,037.76)
Proceeds of long term borrowings	39,939.64	29,480.08
Increase/(decrease) of short term borrowings	(52.75)	526.43
Net cash flows from financing activities	**7,819.62**	**530.03**
Adjustment for Other Comprehensive Income/(Expense)	(50.91)	1.43
Net increase in cash and cash equivalents	(2,047.48)	702.13
Net foreign exchange difference	280.66	0.02
Cash and cash equivalents at the beginning of the year	4,837.23	2,819.58
Add: On acquisition of subsidiary	-	1,315.50
Less: On disposal of subsidiary	(0.63)	-
Cash and cash equivalents at year end (refer note 16)	3,069.78	4,837.23

As per our report of even date attached

For Vaithisvaran & Co LLP
Chartered Accountants
Firm Registration Number : 004494S/S200037

M.Sundar
Partner
Membership Number : 022493

Place : Chennai
Date : 14/08/2026

For and on behalf of the Board of Directors of
Casagrand Premier Builder Limited
CIN : U70101TN2003PLC051989

Arun MN
Chairman and Managing Director
DIN: 00793551

Place : Chennai
Date : 14/08/2026

Raghunathan Sumanth Krishna
Whole Time Director
DIN: 07640054

Place : Chennai
Date : 14/08/2026

Hanuman Joshi
Chief Financial Officer

Place : Chennai
Date : 14/08/2026

Nisha Abhishek Jha
Company Secretary
M No: A26250

Place : Chennai
Date : 14/08/2026

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)

Consolidated Statement of Changes in Equity for the year ended 31 March 2026

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

a. Equity share capital:

	Equity shares	
Equity shares of ₹ 2 each issued, subscribed and fully paid	Numbers	Amount (In ₹)
As at 1 April 2024	**17,46,50,000**	**34,93,00,000**
Increase/(decrease) during the year	-	-
As at 31 March 2025	**17,46,50,000**	**34,93,00,000**
As at 1 April 2025	**17,46,50,000**	**34,93,00,000**
Increase/(decrease) during the year	-	-
As at 31 March 2026	**17,46,50,000**	**34,93,00,000**

b. Other equity (Continued)	**Share Based Payment Reserve**	**Foreign Currency Translation Reserve**	**Capital Reserve**	**Securities Premium**	**Debenture Redemption Reserve**	**Retained Earnings**	**Non-Controlling Interests**	**Total**
As at 1 April 2024	-	-	-	**4.01**	**406.53**	**6,241.78**	**(3.67)**	**6,648.65**
Profit / (loss) for the year	-	-	-	-	-	2,355.88	(10.73)	**2,345.15**
Other comprehensive income	-	-	-	-	-	(6.03)	(0.23)	**(6.26)**
Addition / Utilisation	246.52	(1.43)	348.33	-	446.58	(445.51)	0.36	**594.85**
As at 31 March 2025	**246.52**	**(1.43)**	**348.33**	**4.01**	**853.11**	**8,146.12**	**(14.27)**	**9,582.39**
As at 1 April 2025	246.52	(1.43)	348.33	4.01	853.11	8,146.12	(14.27)	**9,582.39**
Profit / (loss) for the year	-	-	-	-	-	2,723.20	8.24	**2,731.44**
Other comprehensive income	-	-	-	-	-	(45.17)	(0.01)	**(45.18)**
Addition / Utilisation	203.40	(50.91)	-	-	266.40	(215.09)	(0.40)	**203.40**
As at 31 March 2026	**449.92**	**(52.34)**	**348.33**	**4.01**	**1,119.51**	**10,609.06**	**(6.44)**	**12,472.05**

As per our report of even date attached

For Vaithisvaran & Co LLP

Chartered Accountants

Firm Registration Number : 004494S/S200037

M.Sundar

Partner

Membership Number : 022493

Place : Chennai

Date . 14/08/2026

For and on behalf of the Board of Directors of

Casagrand Premier Builder Limited

CIN : U70101TN2003PLC051989

Arun MN

Chairman and Managing Director

DIN: 00793551

Place : Chennai

Date : 14/08/2026

Raghunathan Sumanth Krishna

Whole Time Director

DIN: 07640054

Place : Chennai

Date : 14/08/2026

Hanuman Joshi

Chief Financial Officer

Place : Chennai

Date : 14/08/2026

Nisha Abhishek Jha

Company Secretary

M No: A26250

Place : Chennai

Date : 14/08/2026

1.Corporate information

Casagrand Premier Builder Limited (formerly known as Casagrand Premier Builder Private Limited) (the 'Holding Company' or the 'Company') is a public limited Company. It is incorporated and domiciled in India and has its registered office at 5th Floor, NPL Devi, New No -111, L.B.Road, Thiruvanmiyur, Chennai 600041.

The Company was originally incorporated as a private limited company on 19 November, 2003 and is engaged primarily in the business of real estate constructions, development and other related activities in India.

The Company together with its subsidiaries is hereinafter referred to as the 'Group'. These consolidated financial information were approved for issue by the Board of Directors on 14/08/2026.

The Company was converted from Private Limited Company to Public Limited Company, pursuant to a special resolution passed in the extra ordinary general meeting of the shareholders of the Company held on **03 July, 2023** and consequently the name of the Company was changed to Casagrand Premier Builder Limited pursuant to a fresh certificate of incorporation issued by the Registrar of Companies on **11 August, 2023.**

2.Material Accounting Policies

This note provides a list of the material accounting policies adopted in the preparation of the consolidated financial information. These policies have been consistently applied to all the periods presented, unless otherwise stated. These consolidated financial information are for the Group consisting of Casagrand Premier Builder Limited and its subsidiaries (collectively referred to as "Group").

2.1 Basis of preparation

The Consolidated financial statements of the Group comprise the Consolidated Balance sheet as at 31st March 2026 and 31st March 2025 , the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the years ended 31st March 2026 and 31st March 2025 the summary of material accounting policies and explanatory notes (collectively "the Consolidated financial statements")

The Consolidated financial statements of the Group have been prepared to comply in all material respects with the Indian Accounting Standards as prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time), presentation requirements of Division II of Schedule III to the Act, as applicable to the consolidated Financial statements and other relevant provisions of the Act.





Functional and presentation currency :

These Consolidated Financial Information are presented in Indian Rupees "INR" or "₹", which is also the Holding Company's functional currency. All amounts have been rounded-off to the nearest million, up to two places of decimal, unless otherwise indicated

2.2 Basis of consolidation

(a) Subsidiaries

Subsidiaries are all entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the Group.

The Group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and consolidated Balance sheet respectively.

(b) Associates

Associates are all entities over which the Group has significant influence but not control or joint control. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting after initially being recognised at cost.

(c) Joint arrangements

Under Ind AS 111 Joint Arrangements, investments in joint arrangements are classified as either joint operations or joint ventures. The classification depends on the contractual rights and obligations of each investor, rather than the legal structure of the joint arrangement.

(d) Equity method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Group's share of the post- acquisition profits or losses of the investee in profit and loss, and the Group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognised as a reduction in the carrying amount of the investment.





Where the Group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Group are eliminated to the extent of the Group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described in note below.

2.3 Summary of other material accounting policies

(a) Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

(i) Deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

(ii) Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.

(iii) Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that standard.

(iv) Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

(b) Goodwill arising on business combination

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.





(c) Use of estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities. The effect of change in an accounting estimate is recognized prospectively.

(d) Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The operating cycle of the Group's real estate operations varies from project to project depending on the size of the project, type of development, project complexities and related approvals. Accordingly, project related assets and liabilities are classified into current and non-current based on the operating cycle of the project. All other assets and liabilities have been classified into current and noncurrent based on a period of twelve months.

Deferred tax assets/ liabilities are classified as non-current assets/ liabilities.

(e) Property, plant and equipment

All property, plant and equipment except freehold land are stated at historical cost less accumulated depreciation. The cost comprises purchase price, import duties, non-refundable taxes, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately. This applies mainly to components for machinery. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in profit or loss as incurred.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the year during which such expenses are incurred.

Borrowing costs directly attributable to acquisition of property, plant and equipment which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets.





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

Expenditure directly relating to construction activity is capitalised. Indirect expenditure incurred during construction period is capitalised to the extent to which the expenditure is indirectly related to construction or is incidental thereto. Other indirect expenditure (including borrowing costs) incurred during the construction period which is not related to the construction activity nor is incidental thereto is charged to the statement of profit and loss.

Costs of assets not ready for use at the balance sheet date are disclosed under capital work- in- progress.

(f) Depreciation on property, plant and equipment and investment property.

Depreciation is provided on straight line method for Casagrand Premier Builder Limited (Holding company) and provided on written down value method for the subsidiary companies using the following useful lives estimated by the management, which are equal to those prescribed under Schedule II to the Companies Act, 2013, except certain categories of assets whose useful life is estimated by the management based on planned usage and technical evaluation thereon. For the LLPs controlled by Casagrand Premier Builder Limited (Holding Company), depreciation is provided on written down value method at the rates specified as per Income Tax Act, 1961 provided 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.

Assets	Useful life in years
Buildings	60
Plant & Machinery	12-15
Temporary Structures	3
Furnitures and Fittings	10
Office Equipments	5
Vehicles	8-10
Computers, Servers and network equipment	3-6

Leasehold improvements are amortised over the remaining period of lease or their estimated useful life (10 years), whichever is shorter.

The residual values, useful lives and methods of depreciation of property, plant and equipment and investment property are reviewed at each financial year end and adjusted prospectively, if appropriate.

(g) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets comprising of computer software are amortized on straight line method for Casagrand Premier Builder Limited (Holding company) and amortized on written down value method for the subsidiary companies using the following useful lives estimated by the management. For the LLPs controlled by Casagrand Premier Builder Limited (Holding Company), amortization is provided on written down value method at rate of 25% as per the Income Tax Act, 1961 provided additions is charged on full year basis, if the additions are more than 180 days and for the other assets half year amortization has been applied.

Assets	Useful life in years
Computer Software	3

The residual values, useful lives and methods of amortization of intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when asset is derecognized.





(h) Investment property

The Property that is held for long term rental yield or for capital appreciation or both, and that is not occupied by the Group is classified as an Investment Property. Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

The cost includes the cost of replacing parts and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of the investment property are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognized in profit or loss as incurred.

Expenditure directly relating to construction activity is capitalised. Indirect expenditure incurred during construction period is capitalised to the extent to which the expenditure is indirectly related to construction or is incidental thereto. Other indirect expenditure (including borrowing costs) incurred during the construction period which is not related to the construction activity nor is incidental thereto is charged to the statement of profit and loss.

Though the Group measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on the guideline valuations as per State Government.

Investment properties are de-recognized when the Group transfers control of the same to the buyer. Further the Group also derecognises investment properties when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in profit or loss in the period of de-recognition.

Reclassification from /to investment property Transfers to (or from) investment property are made only when there is a change in use. Transfers between investment property, owner-occupied property and inventories do not change the carrying amount of the property transferred and they do not change the cost of that property for measurement or disclosure purposes

(i) Impairment

(i). Financial assets

The Group assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Group recognizes lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(ii). Non-financial assets

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses are recognized in the statement of profit and loss. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

(j) Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Where the Group is lessee

A contract is, or contains, a lease if the contract involves –

i. The use of an identified asset,

ii. The right to obtain substantially all the economic benefits from use of the identified asset, and

iii. The right to direct the use of the identified asset

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

VAITHISVARAN AND CO LLP Vikas Mantra Tower RK Mutt Road Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

(i). Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment.

(ii). Lease liabilities

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

(iii). Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of the asset are classified as operating leases. Assets subject to operating leases are included under Investment property.

Lease income from operating lease is recognized on a straight-line basis over the term of the relevant lease including lease income on fair value of refundable security deposits, unless the lease agreement explicitly states that increase is on account of inflation. Costs, including depreciation, are recognized as an expense in the statement of profit and loss. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income.

(k) Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized/inventorised as part of the cost of the respective asset. All other borrowing costs are charged to statement of profit and loss.

The Group treats as part of general borrowings any borrowing originally made to develop a qualifying asset when substantially all of the activities necessary to prepare that asset for its intended use or sale are complete.





(l) Inventories

Direct expenditure relating to real estate activity is inventorised. Other expenditure (including borrowing costs) during construction period is inventorised to the extent the expenditure is directly attributable cost of bringing the asset to its working condition for its intended use. Other expenditure (including borrowing costs) incurred during the construction period which is not directly attributable for bringing the asset to its working condition for its intended use is charged to the statement of profit and loss. Direct and other expenditure is determined based on specific identification to the real estate activity.

i. Work-in-progress: Represents cost incurred in respect of unsold area (including land) of the real estate development projects or cost incurred on projects where the revenue is yet to be recognized. Work-in-progress is valued at lower of cost and net realizable value.

ii. Finished goods - Stock of Flats: Valued at lower of cost and net realizable value.

iii. Raw materials, components and stores: Valued at lower of cost and net realizable value. Cost is determined based on FIFO basis.

iv. Land stock: Valued at lower of cost and net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

(m) Land

Advances paid by the Group to the seller/ intermediary toward outright purchase of land is recognized as land advance under other assets during the course of obtaining clear and marketable title, free from all encumbrances and transfer of legal title to the Group, whereupon it is transferred to land stock under inventories/ capital work in progress.

Land/ development rights received under joint development arrangements ('JDA') is measured at the fair value of the estimated construction service rendered to the land owner and the same is accounted on launch of the project. The amount of non-refundable deposit paid by the Group under JDA is recognized as land advance under other assets and on the launch of the project, the non-refundable amount is transferred as land cost to work-in-progress/ capital work in progress. Further, the amount of refundable deposit paid by the Group under JDA is recognized as deposits under loans.

(n) Revenue recognition

(i) Revenue from contracts with customers

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration which the Group expects to be entitled in exchange for those goods or services. Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other credits, if any, as specified in the contract with the customer. The Group presents revenue from contracts with customers net of indirect taxes in its statement of profit and loss.

The Group considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price, the Group considers the effects of variable consideration, the existence of significant financing components, noncash consideration, and consideration payable to the customer, if any.

Revenue from real estate development of residential unit is recognised at the point in time, when the control of the asset is transferred to the customer, which generally coincides with transfer of physical possession of the residential unit to the customer i.e., handover/ deemed handover of the residential units and receipt of substantial sale consideration.

Revenue consists of sale of undivided share of land and constructed area to the customer, which have been identified by the Group as a single performance obligation, as they are highly interrelated/ interdependent.

The performance obligation in relation to real estate development is satisfied upon substantial completion of project work and transfer of control of the asset to the customer.





For contracts involving sale of real estate unit, the Group receives the consideration in accordance with the terms of the contract in proportion of the percentage of completion of such real estate project and represents payments made by customers to secure performance obligation of the Group under the contract enforceable by customers. Such consideration is received and utilised for specific real estate projects in accordance with the requirements of the Real Estate (Regulation and Development) Act, 2016. Consequently, the Group has concluded that such contracts with customers do not involve any financing element since the same arises for reasons explained above, which is other than for provision of finance to/from the customer.

Further, for projects executed through joint development arrangements not being jointly controlled operations, wherein the land owner/possessor provides land and the Group undertakes to develop properties on such land and in lieu of land owner providing land, the Group has agreed to transfer certain percentage of constructed area or certain percentage of the revenue proceeds, the revenue from the development and transfer of constructed area/ revenue sharing arrangement in exchange of such development rights/ land is being accounted on gross basis on launch of the project. Revenue is recognised over time using input method, on the basis of the inputs to the satisfaction of a performance obligation relative to the total expected inputs to the satisfaction of that performance obligation.

The revenue is measured at the fair value of the land received, adjusted by the amount of any cash or cash equivalents transferred. When the fair value of the land received cannot be measured reliably, the revenue is measured at the fair value of the estimated construction service rendered to the land owner, adjusted by the amount of any cash or cash equivalents transferred. The fair value so estimated is considered as the cost of land in the computation of percentage of completion for the purpose of revenue recognition as discussed above.

Recognition of revenue from sale of land and development rights:
Revenue from sale of land and development rights is recognised upon transfer of all significant risks and rewards of ownership of such real estate/property, as per the terms of the contracts entered into with buyers, which generally coincides with the firming of the sales contracts/agreements. Revenue from sale of land and development rights is only recognised when transfer of legal title to the buyer is not a condition precedent for transfer of significant risks and rewards of ownership to the buyer.

Recognition of revenue from interior works and sale of concrete products and scrap:
Revenue is recognised when control of the goods are transferred to the customer at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods. Revenue excludes indirect taxes and is after deduction of any trade discounts.

Recognition of revenue from maintenance and other services:
Revenue in respect of maintenance services and other services is recognised on an accrual basis, in accordance with the terms of the respective contract as and when the Group satisfies performance obligations by delivering the services as per contractual agreed terms.

Income from Property Development:
The Group has determined that the existing terms of the contract with customers does not meet the criteria to recognise revenue over a period of time. Revenue is recognized at point in time with respect to contracts for sale of residential and commercial units as and when the control is passed on to the customers which is linked to the application and receipt of occupancy certificate.

Sale of Materials, Land and Development Rights:
Revenue is recognized at point in time with respect to contracts for sale of Materials, Land and Development Rights as and when the control is passed on to the customers.





(ii) Contract balances

Contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Group performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivable represents the Group's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Contract liability is the obligation to transfer goods or services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Group performs under the contract.

(iii) Cost to obtain a contract

The Group recognises as an asset the incremental costs of obtaining a contract with a customer if the Group expects to recover those costs. The Group incurs costs such as sales commission when it enters into a new contract, which are directly related to winning the contract. The asset recognised is amortised on a systematic basis that is consistent with the transfer to the customer of the goods or services to which the asset relates.





(iv) Lease income

The Group's policy for recognition of revenue from operating leases is described in note 2.3(j).

(v) Interest income

Interest income, including income arising from other financial instruments measured at amortised cost, is recognised using the effective interest rate method.

(vi) Dividend income

Revenue is recognised when the Group's right to receive dividend is established, which is generally when shareholders approve the dividend.

(o) Foreign currency translation

Functional and presentation currency :

Items included in the financial statements of the Group are measured using the currency of the primary economic environment in which the Group operates ('the functional currency'). The financial statements are presented in Million Indian rupee (₹), which is the Group's functional and presentation currency.

Foreign currency transactions and balances

Initial recognition - Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion - Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange differences - The Group accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as income or as expense in the period in which they arise.

(p) Retirement and other employee benefits

Retirement benefits in the form of state governed Employee Provident Fund and Employee State Insurance are defined contribution schemes (collectively the 'Schemes'). The Group has no obligation, other than the contribution payable to the Schemes. The Group recognizes contribution payable to the Schemes as expenditure, when an employee renders the related service The contribution paid in excess of amount due is recognized as an asset and the contribution due in excess of amount paid is recognized as a liability.

Gratuity, which is a defined benefit plan, is accrued based on an independent actuarial valuation, which is done based on projected unit credit method as at the balance sheet date. The Group recognizes the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains and losses through re-measurements of the net defined benefit liability/ (asset) are recognized in other comprehensive income. In accordance with Ind AS, re-measurement gains and losses on defined benefit plans recognized in OCI are not to be subsequently reclassified to statement of profit and loss. As required under Ind AS compliant Schedule III, the Group recognizes re-measurement gains and losses on defined benefit plans (net of tax) to retained earnings.

The Group treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method, made at the end of each financial year. Actuarial gains/losses are immediately taken to the statement of profit and loss. The Group presents the accumulated leave liability as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for twelve months after the reporting date.

(q) Income taxes

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year.

Current and deferred tax are recognized in the statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

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(i) Current income tax

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

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group shall reflect the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

(ii) Deferred income tax

Deferred income tax is recognized using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity) in correlation to the underlying transaction either in OCI or in equity.

Minimum Alternate Tax (MAT) credit is recognised as an asset only when and to the extent there is convincing evidence that the Group will pay normal tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Group will pay normal tax during the specified period. In the same way, Alternate Minimum Tax (AMT) is recognised for LLP.

(r) Provisions, contingent liabilities and contingent assets

A provision is recognized when the Group has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Group does not recognize a contingent liability but discloses it in the financial statements, unless the possibility of an outflow of resources embodying economic benefits is remote.

If the Group has a contract that is onerous, the present obligation under the contract is recognised and measured as a provision. However, before a separate provision for an onerous contract is established, the Group recognises any impairment loss that has occurred on assets dedicated to that contract.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent assets are neither recognised nor disclosed except when realisation of income is virtually certain, related asset is disclosed.





(s) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement

Financial assets and liabilities are initially measured at fair value, trade receivable/trade payable that do not contain a significant financing component are measured at transaction value and investment in subsidiaries are measured at costing accordance with Ind AS 27 - separate financial statement.

Subsequent measurement: Non-derivative financial instruments

(i) Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition.

(iii) Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

i. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows and

ii. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

(iv) Investment in subsidiaries, joint ventures and associates

Investment in subsidiaries, joint ventures and associates are carried at cost. Impairment recognized, if any, is reduced from the carrying value.

(v) De-recognition of financial asset

The Group derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109.

(vi) Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, or as payables, as appropriate. The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts. The subsequent measurement of financial liabilities depends on their classification, which is described below.

Subsequent measurement: Non-derivative financial instruments

(vii) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

(viii) Financial liabilities at amortized cost

Financial liabilities are subsequently measured at amortized cost using the effective interest ('EIR') method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.





(ix) De-recognition of financial liability

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

(x) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

In determining the fair value of its financial instruments, the Group uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date.

(xi) Fair value hierarchy:

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(t) Cash dividend to equity holders of the Holding Company

The Holding Company (Casagrand Premier Builder Limited) recognizes a liability to make cash distributions to equity holders of the Holding Company (Casagrand Premier Builder Limited) when the distribution is authorized and the distribution is no longer at the discretion of the Holding Company. Final dividends on shares are recorded as a liability on the date of approval by the shareholders and interim dividends are recorded as a liability on the date of declaration by the Holding Company's Board of Directors.

(u) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.





(v) Cash and cash equivalents

The Group considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

(w) Restatement

The Group restates its financial statements and presents a opening balance sheet as at the beginning of the preceding period if it applies an accounting policy retrospectively, makes a retrospective restatement of items in its financial statements or reclassifies items in its financial statements that has a material effect on the information in the balance sheet at the beginning of the preceding period.

The Group corrects material prior period errors retrospectively in the first set of financial statements approved for issue after their discovery by (a) restating the comparative amounts for the prior periods presented in which the error occurred; or (b) if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and equity for the earliest prior period presented.

(x) Segment reporting

In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Company's management to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns

revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Company's other components. Results of the operating segments are reviewed regularly by the Managing Director who has been identified as the chief operating decision maker (CODM), to make decisions about resources to be allocated to the segment and assess its performance.

Presently, the Group is engaged in only one segment viz 'Real estate and allied activities' and as such there is no separate reportable segment as per Ind AS 108 'Operating Segments'. The Group has operations in India & United Arab Emirates.

Accordingly, the segment revenue, segment results, total carrying amount of segment assets and segment liability, total cost incurred to acquire segment assets and total amount of charge for depreciation during the year, is as reflected in the consolidated financial information for the year ended 31 March 2026 and 31 March 2025.

(y) Accounting for Loss of Control of Subsidiary

In case of disposal of Subsidiary resulting in loss of control, the company while preparing the financial statements shall include income and expenses of the subsidiary in the consolidated statement of profit and loss in their respective line items till the date of disposal i.e., the date on which the Company ceases to control the subsidiary and on the date of disposal, in the consolidated financial statement, the company is required to -

i) Derecognise the carrying amount of the net assets and non controlling interest of subsidiary,

ii) Recognise the fair value of the consideration received,

iii) Reclassify the subsidiary's balance in other comprehensive income to profit and loss or to the retained earnings,

iv) Recognise gain or loss in the statement of profit and loss comparing the fair value of the consideration received and net asset derecognised.

(z) Share Based Payment

In case of Group equity-settled share-based payment transactions, where the Company grants stock options to the employees of its subsidiaries, the transactions are accounted by increasing the cost of investment in subsidiary with a corresponding credit in the equity.

2.4 Significant accounting judgments, estimates and assumptions

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported balances of revenues, expenses, assets and liabilities and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these judgments, assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In the process of applying the Group's accounting policies, management makes judgement, estimates and assumptions which have the most significant effect on the amounts recognized in the financial statements.





The key judgements, estimates and assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Group based its judgements, assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

A) Revenue from contracts with customers

The Group applied the following judgements that significantly affect the determination of the amount and timing of revenue from contracts with customers:

a. (i) Identification of performance obligation

Revenue consists of sale of undivided share of land and constructed area to the customer, which have been identified by the Group as a single performance obligation, as they are highly interrelated/ interdependent. In assessing whether performance obligations relating to sale of undivided share of land and constructed area are highly interrelated/ interdependent, the Group considers factors such as:

- whether the customer could benefit from the undivided share of land or the constructed area on its own or together with other resources readily available to the customer.

- whether the entity will be able to fulfil its promise under the contract, to transfer the undivided share of land without transfer of constructed area or transfer the constructed area without transfer of undivided share of land.

a. (ii) Timing of satisfaction of performance obligation

Revenue from sale of real estate units is recognised when (or as) control of such units is transferred to the customer. The entity assesses timing of transfer of control of such units to the customers as transferred over time if one of the following criteria are met:

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

If control is not transferred over time as above, the entity considers the same as transferred at a point in time.

For contracts where control is transferred at a point in time the Group considers the following indicators of the transfer of control of the asset to the customer:

- When the entity obtains a present right to payment for the asset.
- When the entity transfers legal title of the asset to the customer.
- When the entity transfers physical possession of the asset to the customer.
- When the entity transfers significant risks and rewards of ownership of the asset to the customer.
- When the customer has accepted the asset.

The aforesaid indicators of transfer of control are also considered for determination of the timing of derecognition of investment property.

b) Accounting for revenue and land cost for projects executed through joint development arrangements ('JDA')

For projects executed through joint development arrangements, the Group has evaluated that land owners are not engaged in the same line of business as the Group and hence has concluded that such arrangements are contracts with customers. The revenue from the development and transfer of constructed area/revenue sharing arrangement and the corresponding land/ development rights received under JDA is measured at the fair value of the estimated construction service rendered to the land owner and the same is accounted on launch of the project. The fair value is estimated with reference to the terms of the JDA (whether revenue share or area share) and the related cost that is allocated to discharge the obligation of the Group under the JDA. Fair value of the construction is considered to be the representative fair value of the revenue transaction and land so obtained. Such assessment is carried out at the launch of the real estate project and is not reassessed at each reporting period. The management is of the view that the fair value method and estimates are reflective of the current market condition.

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c) Significant financing component

For contracts involving sale of real estate unit, the Group receives the consideration in accordance with the terms of the contract in proportion of the percentage of completion of such real estate project and represents payments made by customers to secure performance obligation of the Group under the contract enforceable by customers. Such consideration is received and utilised for specific real estate projects in accordance with the requirements of the Real Estate (Regulation and Development) Act, 2016. Consequently, the Group has concluded that such contracts with customers do not involve any financing element since the same arises for reasons explained above, which is other than for provision of finance to/from the customer.

B. Classification of property

The Group determines whether a property is classified as investment property or inventory as below.

Investment property comprises land and buildings (principally office and residential properties) that are not occupied substantially for use by, or in the operations of, the Group, nor for sale in the ordinary course of business, but are held primarily to earn rental income and capital appreciation. These building/s are substantially rented to tenants and not intended to be sold in the ordinary course of business.

Inventory comprises property that is held for sale in the ordinary course of business. Principally, this is residential and commercial property that the Group develops and intends to sell before or during the course of construction or upon completion of construction.

Estimation of net realizable value for inventory and land advance
Inventory is stated at the lower of cost and net realizable value (NRV).

NRV for completed inventory property is assessed by reference to market conditions and prices existing at the reporting date and is determined by the Group, based on comparable transactions identified by the Group for properties in the same geographical market serving the same real estate segment.

NRV in respect of inventory property under construction is assessed with reference to market prices at the reporting date for similar completed property, less estimated costs to complete construction and an estimate of the time value of money to the date of completion.

With respect to land inventory and land advance given, the net recoverable value is based on the present value of future cash flows, which depends on the estimate of, among other things, the likelihood that a project will be completed, the expected date of completion, the discount rate used and the estimation of sale prices and construction costs.

C. Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to disclosure of fair value of investment property recorded by the Group.

D. Defined benefit plans - Gratuity

The cost of the defined benefit gratuity plan and other post-employment medical benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds. The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases are based on expected future inflation rates and expected salary increase thereon.

E. Measurement of financial instruments at amortized cost

Financial instrument are subsequently measured at amortized cost using the effective interest ('EIR') method. The computation of amortized cost is sensitive to the inputs to EIR including effective rate of interest, contractual cash flows and the expected life of the financial instrument. Changes in assumptions about these inputs could affect the reported value of financial instruments.





F. Useful life and residual value of property, plant and equipment, investment property and intangible assets

The useful life and residual value of property, plant and equipment, investment property and intangible assets are determined based on evaluation made by the management of the expected usage of the asset, the physical wear and tear and technical or commercial obsolescence of the asset. Due to the judgements involved in such estimates the useful life and residual value are sensitive to the actual usage in future period.

G. Provision for litigations and contingencies

Provision for litigations and contingencies is determined based on evaluation made by the management of the present obligation arising from past events the settlement of which is expected to result in outflow of resources embodying economic benefits, which involves judgements around estimates the ultimate outcome of such past events and measurement of the obligation amount. Due to judgements involved in such estimation the provision is sensitive to the actual outcome in future periods.

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3. Property, plant and equipment

	Buildings	Land	Computers	Furniture and Fixtures	Lease Hold Improvements	Office Equipment	Plant and Machinery	Vehicles	Total
Cost									
As at 1 April 2024	**3.70**	**90.56**	**203.81**	**146.74**	**66.34**	**73.80**	**321.25**	**304.82**	**1,211.02**
Additions during the year	-	-	105.86	7.44	39.70	9.42	480.64	70.94	**714.00**
Disposals during the year	-	-	(0.17)	-	-	-	-	-	**(0.17)**
As at 31 March 2025	**3.70**	**90.56**	**309.50**	**154.18**	**106.04**	**83.22**	**801.89**	**375.76**	**1,924.85**
As at 1 April 2025	**3.70**	**90.56**	**309.50**	**154.18**	**106.04**	**83.22**	**801.89**	**375.76**	**1,924.85**
Additions during the year	48.87	-	230.17	95.42	41.11	23.02	448.25	66.34	**953.18**
Disposals during the year	-	-	-	(5.02)	-	(1.04)	(233.29)	(22.87)	**(262.22)**
Exchange differences on Translation of Foreign operations	-	-	(0.71)	0.20	3.72	1.34	-	-	**4.55**
As at 31 March 2026	**52.57**	**90.56**	**538.96**	**244.78**	**150.87**	**106.54**	**1,016.85**	**419.23**	**2,620.36**

Accumulated Depreciation

	Buildings	Land	Computers	Furniture and Fixtures	Lease Hold Improvements	Office Equipment	Plant and Machinery	Vehicles	Total
As at 1 April 2024	**0.75**	-	**101.66**	**54.53**	**22.16**	**39.50**	**73.55**	**64.97**	**357.12**
Depreciation charge for the year	0.88	-	75.44	20.75	6.37	13.26	95.25	49.95	261.90
Disposals / Adjustments during the year	-	-	-	-	-	-	-	-	-
As at 31 March 2025	**1.63**	-	**177.10**	**75.28**	**28.53**	**52.76**	**168.80**	**114.92**	**619.02**
As at 1 April 2025	**1.63**	-	**177.10**	**75.28**	**28.53**	**52.76**	**168.80**	**114.92**	**619.02**
Depreciation charge for the year	1.84	-	107.64	22.75	15.98	13.40	125.56	51.17	338.34
Disposals / Adjustments during the year	-	-	(0.78)	(4.11)	-	(0.99)	(132.01)	(15.59)	(153.45)
Exchange differences on Translation of Foreign operations	-	-	(0.29)	0.43	1.16	0.65	-	-	1.95
As at 31 March 2026	**3.47**	-	**283.70**	**94.35**	**45.67**	**65.82**	**162.35**	**150.50**	**805.86**
Net block									
As at 31 March 2025	**2.07**	**90.56**	**132.40**	**78.90**	**77.51**	**30.46**	**633.09**	**260.84**	**1,305.83**
As at 31 March 2026	**49.10**	**90.56**	**255.26**	**150.43**	**105.20**	**40.72**	**854.50**	**268.73**	**1,814.50**

Note:-

1. For details of Property, Plant & equipment pledged as security, refer note 21

2. On transition to Ind AS (i.e. 1 April 2021), the Group has elected to continue with the carrying value of all property, plant and equipment measured as per the previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.

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4. Capital work in progress

	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31 March 2025					
Projects in progress	2,146.37	1,946.54	153.83	14.81	4,261.55
Total	**2,146.37**	**1,946.54**	**153.83**	**14.81**	**4,261.55**
As at 31 March 2026					
Projects in progress	3,109.33	1,005.51	472.90	147.21	4,734.95
Total	**3,109.33**	**1,005.51**	**472.90**	**147.21**	**4,734.95**

5. Investment properties

	Land	Buildings	Total
Gross Block			
As at 1 April 2024	**5,880.52**	**513.94**	**6,394.46**
Additions during the year	3,335.67	404.87	3,740.54
Transfer from CWIP	-	1,020.20	1,020.20
Disposals during the year	-	-	-
As at 31 March 2025	**9,216.19**	**1,939.01**	**11,155.20**
As at 1 April 2025	**9,216.19**	**1,939.01**	**11,155.20**
Additions during the year	3,006.63	3,065.17	6,071.80
Disposal of subsidiaries	(934.87)	-	(934.87)
Disposals during the year	(221.53)	-	(221.53)
As at 31 March 2026	**11,066.42**	**5,004.18**	**16,070.60**

	Land	Buildings	Total
Accumulated Depreciation and impairment			
As at 1 April 2024	-	**25.83**	**25.83**
Depreciation charge for the year	-	19.40	19.40
As at 31 March 2025	-	**45.23**	**45.23**
As at 1 April 2025		**45.23**	**45.23**
Depreciation charge for the year	-	198.48	198.48
As at 31 March 2026	-	**243.71**	**243.71**
Net block:			
As at 31 March 2025	**9,216.19**	**1,893.78**	**11,109.97**
As at 31 March 2026	**11,066.42**	**4,760.47**	**15,826.89**

1. For details of Investment property pledged as security, refer note 21.
2. On transition to Ind AS (i.e. 1 April 2021), the Group has elected to continue with the carrying value of all Investment properties measured as per the previous GAAP and use that carrying value as the deemed cost of Investment properties.

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Information regarding income and expenditure of Investment properties	**As at 31 March 2026**	**As at 31 March 2025**
Rental income derived from investment properties	31.61	30.83
Direct operating expenses (including repairs and maintenance) arising from investment properties that generating rental income	13.62	16.34
Direct operating expenses (including repairs and maintenance) arising from investment properties that did not generate rental income	-	-
Profit arising from investment properties before depreciation and indirect expenses	17.99	14.49
Less – Depreciation	(198.48)	(19.40)
Profit arising from investment properties before indirect expenses	**(180.49)**	**(4.91)**

The Group's investment properties consist of land and residential villas which are held for rental / future rental income.

Fair values of investment properties comprises of ₹ 15,945.05 Mn as on 31 March 2026 and ₹ 11,608.22 Mn as on 31 March 2025. These valuations are based on Guideline valuations as per State Government authority and recent comparable sale transactions for land parcels located in proximity to the investment property. Management believes this represents a reasonable approximation of the current market value of the land and building, as there have been no significant changes in local real estate market conditions.

The Company has no restrictions on the realisability of its investment properties and no contractual obligations to purchase, construct or develop investment properties or for repairs, maintenance and enhancements.

6.Goodwill

	Amount
As at 1 April 2024	
Additions on acquisition of subsidiary	**1,158.26**
Impairment during the year	78.81
As at 31 March 2025	-
	1,237.07
As at 1 April 2025	
Additions on acquisition of subsidiary	**1,237.07**
Impairment during the year	-
As at 31 March 2026	-
	1,237.07

The difference between the cost of investment in the Subsidiaries and Limited Liability Partnerships, over the net assets at the time of acquisition of shares in the Subsidiaries and Limited Liability Partnership is recognised in the financial statements as goodwill or capital reserve, as the case may be.

7.Right-of-use assets

Gross block	**Buildings**	**Total**
As at 1 April 2024		
Additions / (Disposal) during the year	**549.95**	549.95
Other adjustments (lease modification)	531.09	**531.09**
As at 31 March 2025	6.37	**6.37**
	1,087.41	**1,087.41**
As at 1 April 2025		
Additions / (Disposal) during the year	**1,087.41**	**1,087.41**
Other adjustments (lease modification)	276.12	**276.12**
Disposal of subsidiary	6.34	**6.34**
Exchange differences on Translation of Foreign operations	-	-
As at 31 March 2026	31.30	**31.30**
	1,401.17	**1,401.17**

Accumulated amortisation	**Amortisation**	**Total**
As at 1 April 2024	**83.96**	**83.96**
Amortisation charge for the year	61.49	61.49
Disposal of subsidiary	0.24	0.24
As at 31 March 2025	**145.69**	**145.69**
As at 1 April 2025		
Amortisation charge for the year	**145.69**	**145.69**
Other Adjustments	81.63	81.63
Exchange differences on Translation of Foreign operations	-	-
As at 31 March 2026	3.91	3.91
	231.23	**231.23**

Net block		
As at 31 March 2025	**941.72**	**941.72**
As at 31 March 2026	**1,169.94**	**1,169.94**

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8. Other Intangible assets	Software	Total
Cost		
As at 1 April 2024	**36.72**	**36.72**
Additions during the year	19.69	19.69
Disposals during the year	-	-
As at 31 March 2025	**56.41**	**56.41**
As at 1 April 2025	**56.41**	**56.41**
Additions during the year	14.34	14.34
Disposals during the year	-	-
As at 31 March 2026	**70.75**	**70.75**
Accumulated Amortisation		
As at 1 April 2024	**14.82**	**14.82**
Amortisation charge for the year	11.40	11.40
Disposals / Adjustments during the year	-	-
As at 31 March 2025	**26.22**	**26.22**
As at 1 April 2025	**26.22**	**26.22**
Amortisation charge for the year	16.46	16.46
Disposals / Adjustments during the year	(0.38)	(0.38)
As at 31 March 2026	**42.30**	**42.30**
Net block		
As at 31 March 2025	**30.19**	**30.19**
As at 31 March 2026	**28.45**	**28.45**

Note
1 On transition to Ind AS (i.e. 1 April 2021), the Group has elected to continue with the carrying value of Intangible assets measured as per the previous GAAP and use that carrying value as the deemed cost of Intangible assets.





9. Investments

	As at 31 March 2026	As at 31 March 2025
i. Investments at cost (fully paid)		
1. Millenia WB Yield Fund (31 March 2026 - Units: 2,25,000 & NAV: ₹ 97.1790 , 31 March 2025 - Nil)	21.56	-
2. Unquoted equity shares **b) CGD Spacecore Private Limited** (31 March 2026 - 5,18,359 , 31 March 2025 - Nil) equity shares of ₹ 100/- each.	184.33	-
3. Debentures **i)Class A unlisted, unsecured, redeemable, optionally convertible debenture ("Class A OCDs")** **a) Headway Logistix Induspark Private Limited** (31 March 2026- 100,00,000 ,31 March 2025 - Nil) units of ₹ 10 each.	100.00	
b) Muthoot Mcred Limited (31 March 2026: 13,400 , 31 March 2025: Nil) units of ₹ 0.01 million each	129.99	-
	435.88	-
Total investments at cost	**435.88**	-
Current	-	-
Non-Current	**435.88**	-





ii. Investments at fair value through Profit and Loss
Quoted Mutual Funds

Mutual Fund	As at 31 March 2026	As at 31 March 2025
	79.03	59.97
Aditya Birla Sun Life Floating Rate Fund - Growth-Direct Plan		
Units (In Numbers)	33.44	30.67
NAV/Unit (In ₹)	75,136.92	73,243.94
	445.05	418.73
Aditya Birla Sun Life Liquid Fund - Growth Regular Plan		
Units (In Numbers)	22.48	13.07
NAV/Unit (In ₹)	51,171.52	31,579.90
	439.31	413.88
Aditya Birla Sun Life Low Duration Fund - Growth-Regular Plan (formerly known as Aditya Birla Sun Life Cash Manager)	22.72	15.86
Units (In Numbers)		
NAV/Unit (In ₹)	0.03	24,637.35
	682.82	643.70
Tata Liquid Fund Direct Plan - Growth		
Units (In Numbers)	0.39	0.37
NAV/Unit (In ₹)	89.58	89.58
	4349.71	4092.83
Total Investments at fair value through Profit and Loss		
Current	**79.03**	**59.97**
Non-Current	79.03	59.97
	-	-
Total Investments		
Current	**514.91**	**59.97**
Non-Current	79.03	59.97
	435.88	-
Aggregate book value of quoted investments	**79.03**	**59.97**
Aggregate market value of quoted investments	**79.03**	**59.97**
Aggregate value of unquoted investments	**435.88**	-

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10. Loans

(Unsecured considered good unless otherwise stated, measured at amortised cost)

	As at 31 March 2026	As at 31 March 2025
Loans to related party		
Loans to related party	1,046.85	808.16
Loan to others	668.69	251.09
Total loans carried at amortised cost	**1,715.54**	**1,059.25**
Current	1,715.54	1,059.25
Non-Current	-	-

11. Other financial assets

(Measured at amortised cost)

	As at 31 March 2026	As at 31 March 2025
Security deposit	501.75	147.88
Unbilled Revenue	1,125.35	505.90
Bank deposits with more than 12 months	1,209.90	675.46
Interest accrued and due	79.05	11.61
Interest accrued but not due	369.00	236.80
Others	-	8.50
Total financial instruments at amortised cost	**3,285.05**	**1,586.15**
Current	1,573.40	762.81
Non-Current	1,711.65	823.34

12. Other assets

	As at 31 March 2026	As at 31 March 2025
Advance to suppliers	2,460.86	1,807.87
Advances for land contracts	3,425.11	3,491.48
Advance to employees	18.71	5.12
Prepaid expenses	609.41	486.55
Advance to Joint Venture Partners	4,120.56	2,890.33
Tax paid under Protest	238.67	165.97
MAT/AMT Credit	61.80	61.80
Balances with Government authorities	597.66	398.16
Others	0.23	-
Total other assets	**11,533.01**	**9,307.28**
Current	10,428.01	8,455.48
Non Current	1,105.00	851.80

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13. Deferred tax assets (net)/ Deferred tax liabilities (net)

	As at 31 March 2026	As at 31 March 2025
Deferred tax liabilities		
Property, plant and equipment	46.15	-
Inventory	11,508.70	7,360.03
Borrowings	128.78	58.10
ROU-Asset	234.38	58.96
Security Deposit	10.53	3.15
Gross deferred tax liabilities	**11,928.54**	**7,480.24**
Deferred tax assets		
Property, plant and equipment	-	17.04
Unearned revenue	7,494.68	5,881.73
JDA Liability	1,558.21	235.24
Lease Liability	257.68	76.68
Re-measurement gains/ (losses) on defined benefit plans	2.39	1.86
Non deductible expenses for tax purposes	2,159.45	1,320.63
Gross deferred tax assets	**11,472.41**	**7,533.18**
Net deferred tax asset/(liabilities)	**(456.13)**	**52.94**

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14. Inventories

	As at 31 March 2026	As at 31 March 2025
Work-in-progress	1,17,135.10	75,956.01
Raw materials, components and stores	2,483.03	1,527.80
Land stock	13,955.00	14,051.84
Completed flats	2,730.05	859.08
Total inventories at the lower of cost and net realisable value	**1,36,303.18**	**92,394.73**

15. Trade receivables

(Unsecured, considered good)

	As at 31 March 2026	As at 31 March 2025
Trade receivables	12,388.29	9,128.83
Receivables from other related parties	524.25	701.16
	12,912.54	**9,829.99**

Trade receivables ageing schedule

	As at 31 March 2026	As at 31 March 2025
Undisputed Trade Receivables – considered good		
Outstanding for following periods from due date of payment		
Current but not due	-	-
Less than 6 months	10,670.54	8,262.51
6 months - 1 year	1,176.33	800.68
1 -2 years	611.21	426.02
2-3 years	232.13	107.28
More than 3 years	222.33	233.50
Total	**12,912.54**	**9,829.99**

16. Cash and cash equivalents

	As at 31 March 2026	As at 31 March 2025
Balances with banks:		
- On current accounts [(i)]	2,917.86	4,204.11
- Deposits with original maturity of less than three months [(ii)]	115.97	609.91
Cash on hand [(iii)]	35.95	23.21
Total cash and cash equivalents	**3,069.78**	**4,837.23**

Notes:

i) Current account balances includes amounts deposited in RERA designated current accounts represent collections received from customers towards specific registered projects. Accordingly, balances lying in RERA designated bank accounts are not freely available for general corporate purposes and are therefore considered as restricted cash and bank balances. It also includes unspent CSR account balances.
ii) Short-term deposits are made for varying periods of between one day and three months, depending on the immediate cash requirements of the Group, and earn interest at the respective short-term deposit rates.
iii) Cash on hand includes imprest advance.

17. Bank balances other than cash and cash equivalents

	As at 31 March 2026	As at 31 March 2025
In deposits accounts:		
- Original maturities more than three months and less than 12 months	72.11	58.96
In ear marked accounts:		
- Dividend accounts		
- Balance held as margin money against guarantees given	1,624.77	695.50
Total other bank balance	**1,696.88**	**754.46**

Note - The Group has pledged a part of its short-term deposits to fulfil collateral requirements.





18. Current tax asset (net)/ Liabilities for current tax (net)

	As at 31 March 2026	As at 31 March 2025
Advance tax	4,296.83	3,034.76
Provision for tax	(4,372.96)	(2,853.21)
Total current tax (net)	**(76.13)**	**181.55**

19. Equity share capital

a) Authorised share capital

	Equity shares of ₹2 each	
	Number	Amount (In ₹)
As at 1 April 2024	25,00,00,000	50,00,00,000
Increase/(decrease) during the year	-	-
As at 31 March 2025	25,00,00,000	50,00,00,000
Increase/(decrease) during the year	-	-
As at 31 March 2026	25,00,00,000	50,00,00,000

b) Issued share capital

	Equity shares of ₹2 each	
	Number	Amount (In ₹)
As at 1 April 2024	17,46,50,000	34,93,00,000
Increase/(decrease) during the year	-	-
As at 31 March 2025	17,46,50,000	34,93,00,000
Increase/(decrease) during the year	-	-
As at 31 March 2026	17,46,50,000	34,93,00,000

c) Paid-up share capital

	Equity shares of ₹2 each	
As at 1 April 2024	17,46,50,000	34,93,00,000
Increase/(decrease) during the year	-	-
As at 31 March 2025	17,46,50,000	34,93,00,000
Increase/(decrease) during the year	-	-
As at 31 March 2026	17,46,50,000	34,93,00,000

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Details of shareholders holding more than 5% shares and shares held by promoter in the Company

	As at 31 March 2026	
	No. of Shares	% of Holding
Equity shares		
Arun MN	8,73,24,000	50%
Casagrand Luxor Private Limited	8,73,25,000	50%

	As at 31 March 2025	
	No. of Shares	% of Holding
Equity shares		
Arun MN	8,73,24,000	50%
Casagrand Luxor Private Limited	8,73,25,000	50%

Details of changes in the promoter holdings

	As at 31 March 2026	As at 31 March 2025
Equity shares		
Arun MN	0%	0%
Casagrand Luxor Private Limited	0%	0%

20. Other equity

	As at 31 March 2026	As at 31 March 2025
a) Debenture redemption reserve		
Opening	853.11	406.53
Add: Additions	266.40	446.58
Less: Utilised/ transferred	-	-
Closing	**1,119.51**	**853.11**
b) Securities Premium		
Opening	4.01	4.01
Add: Additions	-	-
Less: Utilised/ transferred	-	-
Closing	**4.01**	**4.01**
c) Retained earnings		
Opening	8,146.12	6,241.78
Profit for the year	2,678.03	2,349.85
Add: Additions	-	-
Less: Utilised/ transferred	(215.09)	(445.51)
Closing	**10,609.06**	**8,146.12**

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20. Other equity

	As at 31 March 2026	As at 31 March 2025
d) Capital Reserve		
Opening	348.33	-
Add: Additions	-	348.33
Less: Utilised/ transferred	-	-
Closing	**348.33**	**348.33**
e) Share Based Payment Reserve		
Opening	246.52	-
Add: Additions	203.40	246.52
Less: Utilised/ transferred	-	-
Closing	**449.92**	**246.52**
f) Foreign Currency Translation Reserve		
Opening	(1.43)	-
Add: Additions	50.91	(1.43)
Less: Adjustment	-	-
Closing	**49.48**	**(1.43)**

a) Debenture redemption reserve
The group is required to create a debenture redemption reserve out of profits which is available for payment of dividend for the purpose of redeemable non convertible and optionally convertible debentures.

b) Securities Premium
Securities premium is used to record the premium on issue of shares, which can be utilised only in accordance with the provisions of the

c) Retained earnings
Retained earnings are the profits that the Company has earned/incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. During the financial year 2025-2026, the Company has utilized retained earnings of ₹269.00 million for issue of bonus shares.

d) Capital Reserve
Represents profits of a capital nature and is not generated in the ordinary course of business, this reserve is not distributable as cash dividends and is primarily used to write off capital losses or for the issuance of bonus shares.

e) Share Based Payment Reserve
Relates to the stock options granted by the company to employees under a Employee Stock Option Plan.

f) Foreign Currency Translation Reserve
Represents the cumulative amount of exchange differences arising from translating the financial statements of foreign operations (subsidiaries, associates) from their functional currency to the reporting currency.

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21. Borrowings

A) Non-current borrowings	As at 31 March 2026	As at 31 March 2025
Secured		
i) Debentures		
15.12% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 100 each (31 March 2026 - Nil, 31 March 2025 - 1,900,000)	-	190.00
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 6100)	-	157.50
14.20% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 4041)	-	400.06
12% Unlisted, fully secured, redeemable, cumulative, non-convertible Series A debentures of par value of ₹ 0.10 Million each (31 March 2026 - 13,000 , 31 March 2025 - 4610)	1,282.90	461.00
12% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.1 Million each (31 March 2026 - 4000, 31 March 2025 - Nil)	400.00	-
13.40% Fully Secured- Non convertible redeemable debentures of ₹ 2.5 Million each (31 March 2026 - 660, 31 March 2025 - Nil)	1,575.04	-
16.20% Unlisted, unrated, senior, secured, redeemable, transferable, interest bearing, non-convertible debentures at face value of ₹ 10 Million each (31 March 2026 - Nil, 31 March 2025 250)	-	1,500.00
15% Unlisted, redeemable, cumulative, non-convertible Series A debentures ("Series A NCDs") at par value of ₹ 1 Million each (31 March 2026 - 5,000 , 31 March 2025 - Nil)	499.97	-
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - 570, 31 March 2025 - 570)	57.00	57.00
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - 670, 31 March 2025 - 670)	67.00	67.00
22% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - 6700, 31 March 2025 - 6700)	670.00	670.00

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	As at 31 March 2026	As at 31 March 2025
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - 5600, 31 March 2025 - 5600)	560.00	560.00
10% Secured Unlisted Non - Convertible Debentures Series I each having a face value of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 12,600)	-	1,260.00
10% Unlisted, fully secured, redeemable, cumulative, non-convertible debentures of par value of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 800)	-	80.00
12% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par of ₹ 2.50 Million each (31 March 2026 - 180, 31 March 2025 - Nil)	438.58	-
21.75% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of ₹ 10 Million each (31 March 2026 - 200, 31 March 2025 - 200)	2,000.00	2,000.00
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of ₹ 0.10 Million each (31 March 2026 - 6700, 31 March 2025 - Nil)	345.00	-
14.2% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of ₹ 10 Million each (31 March 2026 - 4,041, 31 March 2025 - Nil)	400.06	-
10% Non convertible debentures of a face value of ₹ 5 Million each (31 March 2026 - 320, 31 March 2025 - 320)	450.00	1,251.90
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - 5300, 31 March 2025 - 5300)	530.00	530.00
13.15% Fully Secured- Non convertible redeemable debentures of ₹ 0.10 Million each (31 March 2026 - 6670, 31 March 2025 - 4670)	667.00	467.00
17.28% Fully Secured- Non convertible redeemable debentures of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 12,990)	-	1,299.00
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series II debentures of par value of ₹ 0.10 Million each (31 March 2026- 6800, 31 March 2025 - Nil)	680.00	-
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series II debentures of par value of ₹ 0.10 Million each (31 March 2026- 9500, 31 March 2025 - Nil)	950.00	-
12.75% Fully Secured- Non convertible redeemable debentures of Rs.0.10 Million each (31 March 2026- 4000, 31 March 2025 - Nil)	396.00	-
17.5% Fully Secured- Non convertible redeemable debentures of ₹ 10 each (31 March 2026 - 43,361,600, 31 March 2025 - 43,361,600)	288.39	433.62
12.75% Fully Secured- Non convertible redeemable debentures of Rs.0.10 Million each (31 March 2026- 4000, 31 March 2025 - Nil)	396.00	-

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	As at 31 March 2026	As at 31 March 2025
ii) Term Loans		
a) From Banks	10,935.83	6,013.28
b) From other parties		
From Financial institutions	18,758.10	19,556.41
iii) Vehicle loans		
From Bank	229.66	253.08
Total non current borrowings	**42,576.53**	**37,206.85**

	As at 31 March 2026	As at 31 March 2025
B) Current borrowings		
i) Short-term borrowings		
Secured		
a) Bank overdrafts / Cash Credit		
Cash credit	644.79	338.40
b) Current maturity of long-term loans:		
From Banks	3,379.54	871.02
From Debentures		
16.20% Unlisted, unrated, senior, secured, redeemable, transferable, interest bearing, non-convertible debentures at face value of ₹ 10 Million each (31 March 2026 - Nil, 31 March 2025 - 250)	-	149.11
Unlisted, redeemable, cumulative, non-convertible Series B debentures ('Series I NCDs") at par value of ₹ 2.5 Million each (31 March 2026 - 280, 31 March 2025 - Nil)	671.50	-
10% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 6100)	-	132.50
15% Fully Secured- Non convertible redeemable debentures of ₹ 1 Million each (31 March 2026 - Nil, 31 March 2025 - 550)	-	180.02
21.75% Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of ₹ 10 Million each (31 March 2026- 200, 31 March 2025 - Nil)	2,000.00	-
20.05% Fully Secured- Non convertible redeemable debentures of ₹ 10 Million each (31 March 2026- 228, 31 March 2025 - Nil)	2,280.00	-
10% Secured unlisted Non-Convertible Debentures (NCDs) (Series I) at par value of ₹ 0.10 Million each (31 March 2026 - Nil, 31 March 2025 - 10,300)	-	1,030.00

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	As at 31 March 2026	As at 31 March 2025
From Financial institutions	2,143.20	770.16
Vehicle loans		
From Bank	122.81	102.29
Unsecured		
Loan repayable on demand - from related parties	181.00	40.58
Loan from directors	371.40	344.40
From Financial institutions	177.50	-
From others	605.42	1,131.97
Total current Borrowings	**12,577.16**	**5,090.45**

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22. Other financial liabilities
(Carried at amortised cost)

	As at 31 March 2026	As at 31 March 2025
Interest accrued but not due	545.95	236.25
Interest accrued and due	358.45	13.08
Land owner share payable	129.77	453.63
Liability towards Corporate Social Responsibility	1.39	37.34
Accrued expenses	5,417.11	3,710.96
Premium payable on debentures	475.52	366.24
Employee related payables	0.11	1.01
Security deposit liability	77.64	-
Refundable deposits from customers	176.46	-
Deferred income	94.20	-
Others	13.75	698.86
Total other financial liabilities	**7,290.35**	**4,818.51**
Current	6,814.83	4,452.27
Non current	475.52	366.24

23. Provisions

	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
Gratuity (refer note 39)	248.90	109.83
Compensated absences	37.64	28.80
Total provisions	**286.54**	**138.63**
Current	23.41	10.31
Non current	263.13	128.32

24. Other liabilities

	As at 31 March 2026	As at 31 March 2025
Advance from customers (including cancelled customer)	8,925.97	6,639.83
Statutory dues and related liabilities	593.26	806.98
Unearned Revenue	93,795.69	66,000.81
Liability under joint development arrangement	6,191.24	934.69
Corpus Fund	223.02	176.21
Others	491.51	723.00
Total other liabilities	**1,10,220.69**	**75,281.52**
Current	36,415.43	11,085.25
Non current	73,805.26	64,196.27

25. Trade payables

	As at 31 March 2026	As at 31 March 2025
Trade payables		
- total outstanding dues of micro small and medium enterprises	3,218.81	1,648.71
- total outstanding dues of creditors other than micro enterprises and small enterprises	5,471.95	4,223.12
Total trade payables	**8,690.76**	**5,871.83**
Trade payables	8,631.71	5,836.66
Trade payables to related parties	59.05	35.17
Total trade payables	**8,690.76**	**5,871.83**





Trade payables ageing schedule

	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of micro, small and medium enterprises		
Less than 1 year	2,392.73	1,346.27
1 -2 years	494.84	106.43
2-3 years	145.26	127.91
More than 3 years	185.98	68.09
Total	**3,218.81**	**1,648.71**
Total outstanding dues of creditors other than micro, small and medium enterprises		
Less than 1 year	4,173.30	2,990.24
1 -2 years	654.86	314.14
2-3 years	407.09	675.10
More than 3 years	236.70	243.64
Total	**5,471.95**	**4,223.12**

Note - 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. There has been reclass of vendors in the above schedule due to registration under MSME act during the period.

Particulars	As at 31 March 2026	As at 31 March 2025
i. The principal amount remaining unpaid	3,218.81	1,648.71
ii. Interest due thereon remaining unpaid	296.86	261.23
iii. The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
iv. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
v. The amount of interest accrued during the period / year and remaining unpaid.	35.63	187.31
vi. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.	296.86	261.23

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26. Revenue from operations

	31 March 2026	31 March 2025
Revenue from Construction Segment		
Revenue from real estate development	28,268.73	25,019.23
Revenue from joint development agreement (JDA)	1,610.67	874.70
Revenue from construction / interior services	604.43	736.61
Total revenue from contracts with customers	**30,483.83**	**26,630.54**
India	30,483.83	26,630.54
Outside India	-	-
Total revenue from contracts with customers	**30,483.83**	**26,630.54**
Timing of revenue recognition		
Revenue recognition at a point of time	28,268.73	25,019.23
Revenue recognition over period of time	2,215.10	1,611.31
Total revenue from contracts with customers	**30,483.83**	**26,630.54**
Other operating revenues		
Modification income	92.74	99.33
Commission	115.12	33.28
Cancelled customer income	38.49	45.49
Sale of Land	55.14	12.33
Scrap sales	101.49	77.57
Sale of services	63.82	34.60
Consultancy income	14.05	25.73
Total other operating revenues	**480.85**	**328.33**
Total revenue from operations	**30,964.68**	**26,958.87**

Contract balances	As at 31 March 2026	As at 31 March 2025
Contract assets		
Trade receivables	12,912.54	9,829.99
Unbilled revenue	1,125.35	505.90
Contract liabilities		
Unearned Revenue	93,795.69	66,000.81
Customer advances	8,925.97	6,639.83

27. Other income

	31 March 2026	31 March 2025
Gain on Mutual Funds	2.84	6.75
Gain on sale of subsidiaries	1.13	-
Gain on sale of assets	13.65	-
Advertising revenue	64.98	39.51
Interest income	428.55	399.85
Fair value gain on financial instruments at fair value through profit and loss	16.69	6.87
Net gain on foreign exchange transactions and translations	259.16	19.52
Rent income	451.40	203.80
Subsidy from Government	0.52	-
Writeback of payables	65.27	1.79
Sale of Trademark	100.10	-
Donation received*	47.37	-
Miscellaneous income	160.10	119.07
	1,611.76	**797.16**

*Note - Casagrand Foundation Diagnostic Centre was incorporated as a wholly owned subsidiary of Casagrand Premier Builder Limited on February 27, 2025. The donation income relates to the CSR expenditure incurred in the prior period, though it is intra-group in nature has not been eliminated upon consolidation.

28. Cost of raw materials, components and stores consumed

	31 March 2026	31 March 2025
Raw material and components consumed		
Inventory at the beginning of the year	1,527.80	1,013.14
Add: Purchases	12,948.37	9,727.33
Less: inventory at the end of the year	(2,483.03)	(1,527.80)
	11,993.14	**9,212.67**

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29. Construction activity expenses

	31 March 2026	31 March 2025
Land cost	20,868.33	9,659.93
Approval, legal and liaison	2,403.24	2,021.90
Construction cost	26,683.59	19,490.50
Interest and financial charges	4,537.80	4,042.26
	54,492.96	**35,214.59**

30. (Increase)/ decrease in stock of flats, land stock and work-in-progress and traded goods

	31 March 2026	31 March 2025
a) Opening balance		
Work-in-progress		
Completed flats	75,956.01	52,140.48
Land stock	859.08	978.40
	14,051.84	13,854.86
	90,866.93	66,973.74
Addition of WIP on acquisition of subsidiary (refer note (i) below)	-	1,331.94
Other adjustments to opening WIP (refer note (ii) below)	(8.66)	185.45
Total opening balance	**90,858.27**	**68,491.13**
b) Closing balance		
Work-in-progress		
Completed flats	1,17,135.10	75,956.01
Land stock	2,730.05	859.08
Other adjustments to WIP (refer note (iii) below)	13,955.00	14,051.84
Total closing balance	(151.36)	-
	1,33,668.79	**90,866.93**
c) Total difference in inventory (a) - (b)	**(42,810.52)**	**(22,375.80)**

Notes -

i This relates to acquisition of Subsidiary Ambojini Property Developers Private Limited during the financial year 2024-25.

ii This relates to movement between Capital work-in progress to Work in Progress/Work in Progress to Raw Materials /other adjustments/ Investment in various entities.

iii. This adjustments pertains to Subsidiary of Casagrand Gallantee Real Estate LLC on account of foreign exchange translation during the year ended March 2026.

31. Direct expenses for Income from services

	31 March 2026	31 March 2025
Direct expenses for Income from services	29.22	17.36
	29.22	**17.36**

32. Employee benefits expense

	31 March 2026	31 March 2025
Salaries, wages and bonus	738.39	477.22
Contribution to provident and other funds	146.95	37.52
Gratuity expenses (refer note 39)	54.04	30.86
Employee stock option scheme	203.40	246.52
Staff welfare expenses	29.91	45.84
	1,172.69	**837.96**

33. Finance costs

	31 March 2026	31 March 2025
Interest on borrowings	5,421.41	4,297.54
Interest on lease liabilities (refer note 38)	74.15	56.14
Other borrowings costs	261.99	318.65
	5,757.55	4,672.33
Less: Borrowing Cost transferred to Construction activity expenses	(4,537.80)	(4,042.26)
	1,219.75	**630.07**

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34. Depreciation and amortization expense

	31 March 2026	31 March 2025
Depreciation of property, plant and equipment (refer note 3)	338.34	261.90
Amortization of intangible assets (refer note 8)	16.46	11.40
Depreciation on investment properties (refer note 5)	198.48	19.40
Depreciation of Right-of-use assets (refer note 7)	81.63	61.49
	634.91	**354.19**

35. Other expenses

	31 March 2026	31 March 2025
Power and fuel	43.55	6.65
Rates, taxes and other legal expenses	110.74	23.46
Insurance	9.34	0.90
Repairs and maintenance		
Buildings	39.90	17.56
Vehicles	5.43	0.80
Others	40.99	46.40
CSR expenditure (refer details below)	52.85	30.46
Advertising and sales promotion	726.23	255.18
Travelling and conveyance	141.68	49.92
Communication costs	11.59	6.95
Commission and brokerage fees	48.04	8.53
Printing and stationery	5.10	1.54
Legal and professional fees	198.49	106.27
Payment to auditor (refer note below)	12.53	24.95
Security charges	0.64	-
Donations	11.10	46.50
Loss from Investment	0.94	
Software expenses	18.84	11.60
Loss on sale of assets	2.04	1.15
Rent	126.33	38.42
Bank charges	27.80	28.26
Books and periodicals	0.04	0.05
Miscellaneous expenses	13.87	2.72
	1,648.06	**708.27**

Payment to Auditors

	31 March 2026	31 March 2025
As auditor:		
Statutory audit fee	12.28	11.25
In other capacity:		
Other services	0.25	13.70
	12.53	**24.95**

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Details of CSR expenditure:

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development project.

	31 March 2026	31 March 2025
(i) Amount required to be spent by the company during the year	52.85	30.46
(ii) Amount of expenditure incurred	52.85	30.46
(iii) Balance to be spent during the year	-	-
(iv) Transferred to unspent CSR account	-	-
(v) Amount to be spent on other than ongoing project	-	-
(vi) Shortfall at the end of the year	-	-
(vii) Total of previous years shortfall	-	-
(viii) Reason for shortfall	-	-
(viii) Nature of CSR activities	Promoting Education & Healthcare	Promoting Education & Healthcare
(ix) Details of related party transactions, e.g., contribution to a entity controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	52.85	30.46
(x) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately	NA	NA

36. Tax expense

	31 March 2026	31 March 2025
Current income tax:		
Current income tax charge including adjustments in respect of current income tax of previous year	859.71	425.05
Deferred tax:		
Relating to origination and reversal of temporary differences	507.12	386.52
Income tax expense reported in the statement of profit or loss	**1,366.83**	**811.57**
OCI Section		
Net loss/(gain) on remeasurements of defined benefit plans	(1.93)	1.05
Deferred tax charged to OCI	**(1.93)**	**1.05**

	31 March 2026	31 March 2025
Accounting profit before income tax	4,099.56	3,156.72
Tax on Accounting profit at the rate of 25.17%	1,031.86	794.54
Total tax effect	**1,031.86**	**794.54**
Adjustments recognised in the current year in relation to the current tax of prior years	139.57	-
Tax impact of permanent differences	66.36	65.08
Adjustments for Difference in tax rates of LLP	0.74	(3.01)
Adjustments for Difference in tax rates of Foreign entity	105.05	28.67
Others	23.25	(73.71)
Income tax expense reported in the statement of profit or loss	**1,366.83**	**811.57**

The Taxation Laws (Amendment) Ordinance, 2019 ('the Ordinance') provides an option to domestic companies to pay income-tax at a lower rate of 25.17% instead of the normal rate of 28.90%, if it opts for not availing of certain specified exemptions or incentives. The Group has made an assessment of the impact of the Ordinance and has decided to opt for the lower tax rate of 25.17%. (expect few subsidiary) Consequently, the Group has continued to measure the current and deferred taxes at the normal rate of 25.17%.

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37. Earnings Per share

	31 March 2026	31 March 2025
Profit/(loss) for the year from continuing operations **(A1)**	2,732.73	2,345.15
Total profit/(loss) for the year **(A1)**	2,732.73	2,345.15
Equity Shares		
Number of shares at the beginning of the year (refer note below)	17,46,50,000	17,46,50,000
Add :- Shares issued during the year	-	-
Total Number of shares outstanding at the end of the year	**17,46,50,000**	**17,46,50,000**
Weighted average number of shares outstanding during the year - Basic (B)	17,46,50,000	17,46,50,000
Add :- Weighted average number of shares that have dilutive effect on EPS	-	-
Weighted average number of shares outstanding during the year – Diluted (C)	**17,46,50,000**	**17,46,50,000**
Earning per share of par value ₹2 – Basic (D = A1 / B) (In ₹)	**15.65**	**13.43**
Earning per share of par value ₹2 – Diluted (E = A1 / C) (In ₹)	**15.65**	**13.43**

Note : Number of equity shares have been adjusted for sub-division and bonus issue (refer note 19)

VARMSVARAN AND CO LLP CHARTERED ACCOUNTANTS Vikas Mantra Tower, W249, R A Mutt Road, Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
1	DCB Bank Limited	330.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (I) Exclusive charge on the entire Project Assets at Survey No 79 & 80 of Nolambur Village, Muduravoyal Taluk, Chanakyan Main Road, Mogappair, Chennai-600 095, Tamil Nadu of the 'Project Millenia' including Land & unsold units and receivables (both on sold and unsold units) thereof. (Project Land Extent: 3.4 acres; Unsold inventories:3 units) 2. Stock, Receivables & Movable properties: (I) Charge by way of hypothecation on the Scheduled Receivables of both sold & unsold of Project "Project Millenia" under the documents entered into with the customers by the borrower, all such proceeds both present & future (ii) Charge by way of hypothecation on the escrow account for the projects and on all monies credited/deposited therein & all investments in respect thereof (in whatever form they may be) 3. Corporate Guarantee: Casagrand Millenia Private Limited & Casagrand Vistaaz Private Limited	-	46.77
			Repayment Terms & Rate of Interest : 1.Facility Type: Term Loan ₹ 330.00 Million 2. Term of Repayment: Door to door tenor of 30 Months 3. Rate of Interest 11.11% p.a 4. Interest type: floating rate (1Y MCLR + 0.50) 5. Repayment Schedule: Repayable in 6 quarterly after an initial moratorium of 12 months		
2	ICICI Bank Limited	120.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (I) Exclusive Mortgage Charge by the way of equitable mortgage on the property located at Mannivakkam, Tambaram, Chennai admeasuring approximately 16,349.31 sq. mtr. including all the structures thereon both present & future along with the development potential arising thereon both present & future. and on the residential project "Casagrand Aria" consisting of three towers each of G +19 having saleable area of approx. 749,109 sq. ft. being developed by Casa Grande Civil Engineering Private Limited. on the above property. (ii) Exclusive Mortgage Charge by the way of equitable mortgage on the other residential project "Casagrand Arena EWS" consisting of one tower having saleable area of approx. 41,640 sq. ft. developed by the Casa Grande Vallam LLP. 2. Stock, Receivables & Movable properties: (I) Exclusive Charge by the way of hypothecation over all future scheduled receivables including without limitation booking amounts, lease rentals, licensee fees, cashflows, revenues, all insurance proceeds etc. howsoever arising from, out of, both present and future, in connection with or relating to the said Project - Aria (ii) Exclusive Charge by the way of hypothecation over all future scheduled receivables including without limitation booking amounts, lease rentals, licensee fees, cashflows, revenues, all insurance proceeds etc. howsoever arising from, out of, both present and future, in connection with or relating to the said Project - Arena (iii) Exclusive charge by way of hypothecation on the Escrow Accounts of the Project Aria and Arena and the DSR Account all monies credited/ deposited therein, and all investments in respect thereof. 3. Corporate Guarantee: Casa Grande Civil Engineering Private Limited, Casagrand Luxor Private Limited and Casa Grande Vallam LLP	-	59.07
			Repayment Terms & Rate of Interest : 1.Facility Type. Rupee Term Loan ₹ 120.00 Million 2. Term of Repayment: 36 months from the date of first disbursement 3. Rate of Interest: 10.90% p.a 4. Interest type: floating rate (ICICI MCLR-1 Y + Spread(1.4%)) 5. Interest Reset: At the end of every 1 year from the date of disbursement 6. Repayment Schedule: repayable in 18 instalment of ₹ 6.70 Million commencing from 19th month from the date of first disbursement		
3	State Bank of India	230.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: Mortgage of the project land - Residential Plot bearing survey number 1 & 52 at Doddabettahalli Village, Yelankha Hobli, Bangalore, consisting total area of 1,76,418 Sq. ft. Owned by Casa Grande Garden City Builders Private Limited. 2. Stock, Receivables & Movable properties: (I) Hypothecation of the moveable assets / stocks / work in progress of the project (ii) Charge on the cashflows / receivables from the project by the way of hypothecation 3. Corporate Guarantee: Casagrand Luxor Private Limited, Casa Grande Garden City Builders Private Limited, and Casagrand Millenia Private Limited.	-	158.82
			Repayment Terms & Rate of Interest : 1. Facility Type: Dropline Overdraft Facility Total Facility amount: ₹ 230.00 Million 2. Final Maturity: March -2029 3. Repayment: Repayable in 69 monthly instalments of ₹ 3.33 Million from July 2023 till March 2029. Moratorium of 3 months. 4. Interest Rate: 9.45% p.a. (MCLR-6M(8.40%) plus 1.05% margin)		

VAITHISWARAN AND CO LLP CHARTERED ACCOUNTANTS Vikas Mantra Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Restated Consolidated Financial Statement for the period ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
4	Sundaram Home Finance Limited	50.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: Charge over the immovable property in respect of which the loan is provided and / or such other security as determined by SHFL Flat no: A-G01, A 107, A 403, B G01, B 403, C 401, D G01, D303, plot no. 76, S No. 76 Old Sno 55 Casagrand Lorenza, Bellahalli Village, Bangalore North Taluk, yelankha Hobli, Bangalore, Karnataka, 5600643 Repayment Terms & Rate of Interest : 1. Facility Type: Home loan ₹ 50.00 Million 2. Tenor: 120 Month EMI 3. Rate of Interest: Interest rate of 11.5% per annum. Interest Rate Type Variable in line with SHFL Home -PLR 17.5% (March 2023) 4. Repayment: 120 EMI of ₹ 0.70 Million	32.17	36.58
5	Motilal Oswal Finvest Limited	610.00	Borrowing Entity: Casa Grande Milestone Private Limited Nature of Security : 1. Property: (I) First ranking exclusive charge by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged property - Project Land (Thirumudivakkam) land admeasuring 6.48 1/2 Acres situated a Thirumudivakkam village, Kundrathur Taluk, Kancheepunm District. Property: (ii) First ranking exclusive charge by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged property - Project Land (Siruseri) land admeasuring 8 Acres and 32.5 Cents, situated at Pudupakkam village, Thiruporur Taluk Kancheepuram 2. Stock and receivables & Movable Properties: (I) First ranking exclusive charge by way of hypothecation over the Hypothecated Property - all present and future movable properties of the Casagrand Premier Builder Limited or Casa Grande Milestone Private Limited. in relation to the Project (Sholinganallur) including without limitation: (a) all entitlement and rights of the Company on the Receivables, moveable assets and future cash flows in respect of the Project, and (b) the Escrow Accounts, Construction Account, all other bank accounts of the Company and all monies and investments lying to the credit of the Escrow Accounts, Construction Account 3. Corporate guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: 6,100 Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10 Million 2. Final Maturity: On or prior to June 30, 2025 3. Repayment: NCDs are redeemable in 4 instalments as follows: (I) 25% (Twenty Five Percent) of the Principal on September 30,2024; (ii) 25% (Twenty Five Percent) of the Principal on December 31, 2024; (iii) 25%(Twenty Five Percent) of the Principal on March 31, 2025; and (iv) 25%(Twenty Five Percent) of the Principal on June 30, 2025 4. Prepayment - Debenture repayment amount is repayable at any time from the internal accruals arising from the cashflows of the project, which shall be a minimum of ₹ 20.00 Million unless otherwise agreed by the debenture trustee. 5. Interim interest coupon: monthly compounded at the rate of 10% p.a (fixed) payable quarterly. First coupon compounded on July 31, 2022. First coupon payment due on September 30, 2022 6. Interest Moratorium: Nil 7. Additional Interest: The Additional Interest at IRR of 15% on subscription amount shall be payable simultaneously with any payment of Principal made to the Debenture Holders in the same proportion as the Principal repaid, as follows: (I) 25% (Twenty Five Percent) on September 30,2025; (ii) 25% (Twenty Five Percent) on December 31,2025; (iii) 25% (Twenty Five Percent) on March 31,2026; (iv) 25% (Twenty Five Percent) on June 30, 2026.	-	290.00
6	Tata Capital Housing Finance Limited	1,500.00	Borrowing Entity: Casa Grande Smart Value Homes Private Limited Nature of Security : 1. Property: (I) Exclusive charge by way of Registered Simple Mortgage over land and construction thereof (present and future) of proposed residential project "Majestica" being constructed on all that piece and parcel of land measuring 11.30 acres in Manapakkam village, Alandur Taluk, Chennai District, Tamil Nadu (ii) Cross collateralisation over security of residential project "Casagrand Flagship" being constructed on all that piece and parcel of land bearing multiple Survey Nos. located at Jalladianpet Village, Sholinganallur Taluk, Kancheepuram District and Located at Pallikaranai village, Tambaram Taluk, Chengalpet District, Tamil Nadu (totally admeasuring "17.58 acres less area to be gifted for Link Road & OSR) 2. Stock, Receivables and movable property: (I) Exclusive charge by the way of hypothecation on all receivables of 'Majestica' project including all sold, unsold, insurance receipts as well as development and other charges and any cash flow (ii) Cross collateralisation over all receivables of "Casagrand Flagship" project including all sold, unsold, insurance receipts as well as development and other charges and any cash flow 3. Co Borrower: Casagrand Premier Builder Limited & Casagrand Horizons Private Limited 1. Term of loan: ₹ 1,500.00 million - 60 months (including moratorium of 36 months) from the date of first disbursement (Feb 2023) 2. Repayment of loan principal: 24 monthly instalments starting from 37th month from 1st disbursement. 3. Principal Moratorium: 36 Months from the date of 1st disbursement (interest on outstanding amount payable during this period) 4. Interest: payable monthly at the floating rate of 12.75% p.a. (PLR of 19.50 % minus 6.75% per annum) at the time of disbursement. 5. Interest Reset: Interest rate changes based on the Changes in Prime Lending Rate. The change in PLR will be at the sole discretion of TCHFL.	-	618.36

VAITHISVARAN AND CO LLP ★ CHARTERED ACCOUNTANTS ★ Vikas Mantra Towers #249 R K Mutt Road Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
7	State Bank of India	800.00	Borrowing Entity: Casa Grande Grace Private Limited Nature of Security : 1. Property: Mortgage of the project land situated at S.Nos. 240/12 measuring acres and 45 cents and S.Nos. 240/15 measuring 4 acres and 76 cents totally measuring up to 13 acres 21 cents at kalavakkam village, Thiruporur Taluk, Chengalpattu District and present and future built up area in project "Southbrooke" 2. Stock, Receivables & Movable properties: (I) hypothecation of the moveable assets / stocks / work in progress of the project - Southbrooke (ii) Charge on the cashflows / receivables from the project by the way if hypothecation 3. Corporate Guarantee: Casagrand Premier Builder Limited 4. Personal Guarantee: Mr. Arun MN Repayment Terms & Rate of Interest : 1. Facility Type: Project specific one time Cash credit Total Facility amount: ₹ 800.00 Million 2. Final Maturity: Dec-25 3. Repayment: Repayable in 8 instalments from February-2024 4. Interest Rate: 9.60% p.a. (MCLR-6M(8.60%) plus 1% margin)	-	340.42
8	LIC Housing Finance Limited	190.00	Borrowing Entity: Casa Grande Grace Private Limited Nature of Security : 1. Property: Extension of security on second charge basis on Mortgage of the project land (Casagrand Supremus) admeasuring 12.65 Acres situated in SIPCOT- Thalambur Road comprised in Survey Nos.63/2, 4A,4B,4C,5A, 5B, 6A, 6C, 6D, 7A, 8A, 8B, 87/1A,1B,2,3,90/1,2 ,3,4, 5,6,74, 94/2,3,13, 14, 15, 95/2, 3, 6, 7, 8, 9, 10,11,A, 11B, 12, 13, 14 A, 14B, 14C, 15, 16, 17 of of Thazhambur Village, Thirupporur panchayat Union, Chengalput Taluk, Kanchipuram District including construct thereon and excluding OSR, Gifted Portion and land and Saleable area of 9,30,611 Sq Ft. 2. Stock and receivables & Movable Properties: a) Extension of the security on second charge basis on assignment or Hypothecation of receivables from the project "Supremus" comprising of development of 728 units with saleable area of 9,30,611 sq. ft. b) First and exclusive charge by way of hypothecation on all assets or properties acquired or financed by the loan 3. Guarantee: 100% Guarantee from NCGTC (National Credit Guarantee Trustee Company) Repayment Terms & Rate of Interest : 1. Facility Type: Term loan (Emergency Credit Line Guarantee Scheme) 2. Sanction amount: ₹ 190.00 Million 3. Date of sanction: March 25, 2021. Date of first disbursement: March 29, 2021 4. Tenor: Term of 60 months 5. Principal Moratorium: 12 months from the first disbursement (till March 2022) 6. Repayment: Repayable monthly after completion of moratorium from the date of first disbursement excluding broken period in 48 equated monthly instalments (EMI) of ₹ 5.14 Million 7. Interest: 13.5% p.a (ROI not to cross 14% during the tenure of the loan), payable monthly for 12 months from the date of 1st disbursement after broken period interest.	-	52.97
9	Bank of Maharasitra	150.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security : 1. Property: (I) Exclusive charge on equitable Mortgage of residential flat located in Casagrand ECR14 at Signature Tower, Flat No.A1201, Twelth Floor, Maya Street Kanathur Reddy Kuppam, ECR, Chennai-6031 12. Apartment is in the Land located in Survey No.36/2 part, 36/3, 37/1, 37/2, 37/5 Part, 37/6 part,35/2A part,35/2B part, 48/2 part, 48/3 Part,48/4 &48/5 Part, UDS - 1635 sq.ft and Super Built up Area - 5093 sq ft, owned by Mrs. Dorothy Thomas (ii) Exclusive charge on Equitable Mortgage of residential flat located in Casagrand Olympus situated at Door No.31, Flat No.18B, Eighteenth Floor, South Canal Bank Road, Mylapore, Chennai 600028. Apartment is in the Land located in Old RS.N0.4311 part, New RS.No.4311/208, UDS - 556 sq.ft & Super Built up Area - 2036 sq.ft., owned by Mr. Arun MN (iii) Exclusive charge on Equitable mortgage of residential property located at Old Door No.3/669, New No.3/667B, Kavery Nagar, bay Watch Boulevard Road, Kottivakkam, Chennai 600041. Apartment is in the Land located in Old R.S.No.4311 part, New RS.N0.4311/208, UDS - 1203 sq.ft and Super Built up Area - 2340 sq.ft; owned by Mrs.Dorothy Thomas (iv) Exclusive charge on Equitable Mortgage of residential flat in CASA GRANDE - The address at Flat No.E102, First Floor, Easwaran Street, Apartment Block No.E, Karapakkam , Chennai 600097, owned by Mr. Arun MN Total extent of land - 6000 Sq. Ft. (v) Exclusive charge on equitable mortgage of the residential flat located at Monte Carlo Door No. 65 and Door No. 32/1, Unit No. 1406, 12th and 13th floor, Comprised in T.S. No. 31/1,32/1,35/1, built-up area 3345 Sq. ft., private Terrace 172 Sq. ft., together with an UDS of 1118 Sq. ft, Mount Road, Adyar Village. UDS - 1118 sq.ft & Super Built up Area - 3345 sq.ft, Owned by Casagrand Premier Builder Limited. 2. Stock and receivables: First pari-passu charge on entire current assets of the company (Casa Grande Civil Engineering Private Limited) bank under MBA. 3. Personal Guarantee: Mr. Arun MN and Mrs. Dorothy Thomas 4. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Working Capital Term Loan Total Facility amount: ₹ 150.00 Million 2. Tenor: 60 months 3. Repayment: Principal repayable in 60 monthly instalments of ₹ 2.50 Million each 4. Rate of interest: monthly at the rate of 9.20% p.a (floating). 5. Interest Reset: linked to MCLR, MCLR + 0.50%	21.87	51.71

VAITHISVARAN AND CO LLP
Vikas Mantra
CHARTERED ACCOUNTANTS
CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
10	Bank of Maharashtra	100.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security : 1. Property: (I) Exclusive charge on equitable Mortgage of residential flat located in Casagrand ECR14 at Signature Tower, Flat No.A1201, Twelth Floor, Maya Street Kanathur Reddy Kuppam, ECR, Chennai-6031 12. Apartment is in the Land located in Survey No.36/2 part, 36/3, 37/1, 37/2, 37/5 Part, 37/6 part,35/2A part,35/2B part, 48/2 part, 48/3 Part,48/4 &48/5 Part, UDS - 1635 sq.ft and Super Built up Area - 5093 sq.ft, owned by Mrs. Dorothy Thomas (ii) Exclusive charge on Equitable Mortgage of residential flat located in Casagrand Olympus situated at Door No.31, Flat No 18B, Eighteenth Floor, South Canal Bank Road, Mylapore, Chennai 600028. Apartment is in the Land located in Old RS.N0.4311 part, New RS.No.4311/208, UDS - 556 sq.ft & Super Built up Area - 2036 sq.ft., owned by Mr. Arun MN (iii) Exclusive charge on Equitable mortgage of residential property located at Old Door No.3/669, New No.3/667B, Kavery Nagar, bay Watch Boulevard Road, Kottivakkam, Chennai 600041. Apartment is in the Land located in Old R.S.No.4311 part, New RS.N0.4311/208, UDS - 1203 sq.ft and Super Built up Area - 2340 sq.ft; 0wned by Mrs.Dorothy Thomas (iv) Exclusive charge on Equitable Mortgage of residential flat in CASA GRANDE - The address at Flat No.E102, First Floor, Easwaran Street, Apartment Block No.E, Karapakkam , Chennai 600097, owned by Mr. Arun MN Total extent of land - 6000 Sq. Ft. (v) Exclusive charge on equitable mortgage of the residential flat located at Monte Carlo Door No. 65 and Door No. 32/1, Unit No. 1406, 12th and 13th floor, Comprised in T.S. No. 31/1,32/1,35/1, built-up area 3345 Sq ft., private Terrace 172 Sq. ft., together with an UDS of 1118 Sq. ft, Mount Road, Adyar Village. UDS - 1118 sq.ft & Super Built up Area - 3345 sq.ft, Owned by Casagrand Premier Builder Limited. 2. Stock and receivables: First pari-passu charge on entire current assets of the company (Casa Grande Civil Engineering Private Limited) bank under MBA. 3 Personal Guarantee: Mr. Arun MN and Mrs. Dorothy Thomas 4. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1 Facility Type: Working Capital Term Loan Total Facility amount: ₹ 100.00 Million 2 Tenor: 60 months 3. Repayment: Principal repayable in 60 monthly instalments of ₹ 2.50 Million each 4. Rate of interest: monthly at the rate of 8.25% p.a (floating). 5. Interest Reset linked to MCLR, MCLR + 0.50%	22.62	42.34
11	ICICI Bank Limited	680.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security : 1. Property (I) Exclusive Mortgage Charge by the way of equitable mortgage on the property located at Mannivakkam, Tambaram, Chennai admeasuring approximately 16,349.31 sq. mtrs. including all the structures thereon both present & future along with the development potential arising thereon both present & future and on the residential project "Casagrand Aria" consisting of three towers each of G +19 having saleable area of approx. 749,109 sq ft. being developed by Casa Grande Civil Engineering Private Limited on the above property. (ii) Exclusive Mortgage Charge by the way of equitable mortgage on the other residential project "Casagrand Arena EWS" consisting of one tower having saleable area of approx. 41,640 sq. ft. developed by the Casa Grande Vallam LLP/Private Limited. 2. Stock, Receivables & Movable properties: (I) Exclusive Charge by the way of hypothecation over all future scheduled receivables {including without limitation booking amounts, lease rentals, licensee fees, cashflows, revenues, all insurance proceeds etc howsoever arising from, out of, both present and future, in connection with or relating to the said Project - Aria (ii) Exclusive Charge by the way of hypothecation over all future scheduled receivables including without limitation booking amounts, lease rentals, licensee fees, cashflows, revenues, all insurance proceeds etc. howsoever arising from, out of, both present and future, in connection with or relating to the said Project - Arena (iii) Exclusive charge by way of hypothecation on the Escrow Accounts of the Project Aria and Arena and the DSR Account all monies credited/ deposited therein, and all investments in respect thereof. 3. Corporate Guarantee: Casagrand Premier Builder Limited, Casagrand Luxor Private Limited and Casa Grande Vallam LLP/Private Limited Repayment Terms & Rate of Interest : 1.Facility Type: Rupee Term Loan ₹ 800.00 Million overdraft facility ₹ 100.00 Million (sublimit of RTL) 2. Term of Repayment: 55 months 3 Rate of Interest: 10.90% p.a 4. Interest type: floating rate (ICICI MCLR-1 Y + Spread(1.40%)) 5. Interest Reset: At the end of every 1 year from the date of disbursement 6. Repayment Schedule: repayable in 30 monthly instalments of ₹ 30 Million commencing from the 25th months from the date of first disbursement	-	114.84





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
12	LIC Housing Finance Limited	185.00	Borrowing Entity: Dawning Developers LLP Nature of Security : 1. Property: Extension of security on second charge basis on Mortgage of the project land (Casagrand Crescendo) admeasuring 3 Acres 88.40 cents situated in Nolambur comprised in Old 5y. No. 135/1C, 2A&2B, 123/1A1, 1A2, 1B, 1C1 (p), 1C2,2A1,2A2, 2B, 2C1, 2C2,2C3(p) & 2D(p), 122/2A & 2B, Athipattu Village, Ambattur Taluk, Thiruvallur Dist including construction thereon and excluding OSR, Gifted Portion and land & Saleable area of 6,97,798 Sq Ft. 2. Stock and receivables & Movable Properties: a) Assignment or Hypothecation of receivables from the project "Crescendo" comprising of development of 513 units with saleable area of 6,97,798 sq. ft. b) First and exclusive charge by way of hypothecation on all assets or properties acquired or financed by the loan 3. Guarantee: 100% Guarantee from NCGTC (National Credit Guarantee Trustee Company)	-	51.05
			Repayment Terms & Rate of Interest 1. Facility Type: Term loan (Emergency Credit Line Guarantee Scheme) 2. Sanction amount: ₹ 185.00 Million 3. Date of sanction: March 26, 2021. Date of first disbursement: March 29, 2021 4. Tenor: Term of 60 months 5. Principal Moratorium: 12 months from the first disbursement (till March 2022) 6. Repayment: Repayable monthly after completion of moratorium from the date of first disbursement excluding broken period in 48 equated monthly instalments (EMI) of ₹ 5.01 Million 7. Interest: 13.5% p.a (ROI not to cross 14% during the tenure of the loan), payable monthly for 12 months from the date of 1st disbursement after broken period interest.		
13	ICICI Bank Limited	600.00	Borrowing Entity: Casagrand Magick Rufy Private Limited Nature of Security : 1. Property: (I) First Exclusive Mortgage Charge by the way of registered mortgage on the property located at Ambattur, Chennai admeasuring approximately 6.336 sq. mtrs. including all the structures thereon both present & future along with the development potential arising thereon both present & future. and on the commercial project "Casagrand Connect" having leasable area of approx 133,407 sq. ft. being developed by Casagrand Magick Rufy Private Limited. on the above property. 2. Stock, Receivables & Movable properties: (I) Exclusive Charge by the way of hypothecation over all future scheduled receivables including without limitation booking amounts, lease rentals, licensee fees, cashflows, revenues, all insurance proceeds etc. howsoever arising from, out of, both present and future, in connection with or relating to the said Project - Connect (ii) Exclusive charge by way of hypothecation on the Escrow Accounts of the Project Aria and Arena and the DSR Account all monies credited/ deposited therein, and all investments in respect thereof. 3. Corporate Guarantee: Casagrand Premier Builder Limited, Casagrand Luxor Private Limited and Venerate Homes Search LLP	791.74	443.98
			Repayment Terms & Rate of Interest : 1.Facility Type: Rupee Term Loan ₹ 600.00 Million 2. Term of Repayment: 48 months from the date of First Disbursement 3. Rate of Interest: 9.98% p.a 4. Interest type: floating rate (ICICI MCLR-1 Y (8.65%) + Spread(1.33%)) 5. Interest Reset: At the end of every 1 year from the date of disbursement 6. Repayment Schedule: repayable in 1 instalment of ₹ 600.00 Million commencing from 48th month from the date of first disbursement		

VATHISWARAN AND CO LLP CHARTERED ACCOUNTANTS Vikas Mantra ... #249, ... Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026 Amt in Mn	Mar 2025 Amt in Mn
14	Tata Capital Housing Finance Limited	1,800.00	Borrowing Entity: Casagrand Horizons Private Limited Nature of Security : 1. Property: (I)Exclusive charge by way of Registered MODT/Simple Mortgage over land and construction thereof (present and future) of proposed residential project being constructed on all that piece and parcel of land bearing Survey Nos. 19/3, 19/5A1, 19/5A2, 19/5A3, 20/1, 20/2, 20/3, 20/8, 20/9, 20/10, 21/2, 21/3, 21/4, 21/5A, 21/5B, 21/6, 21/7, 22/1, 22/2, 22/3, 23/1, 23/2, 23/3, 23/4, 24/1, 24/2, 24/3B, 24/6, 130/7B, 130/8, 130/9B, 136/1, 136/2B, 136/2D2, 136/2F, 136/2G, 136/2H, 138/2A, 138/2B, 139/3B, 140/1A, 140/1B, 140/2, 140/3, 140/4, 140/5, 140/6, 141/1, 141/2, 141/4A, 141/4B, 141/5, 141/6, 141/7, 141/8, 141/9, 141/10, 142/1, 142/2A1, 142/2A2, 142/2B, 142/3, 142/4, 142/5, 143/1A2, 143/1B, 143/1C, 143/2, 144/1A1, 144/1A2, 144/1B, 144/2, 145/1A, 145/1B, 145/2A3A, 145/2A3B, 145/4, 145/5, 146/1, 146/2B ,147/1, 147/2A, 147/2B, 147/2C, 147/3, 148/1A & 148/1B of Jalladianpet Village, Sholinganallur Taluk, Kancheepuram District and Survey Nos. 420/1B2B, 421/2 of Pallikaranai village, Tambaram Taluk, Chengalpet District, Tamil Nadu (totally admeasuring -17.58 acres less area to be gifted for Link Road & OSR) (ii) Cross collateralisation with security of residential villa project "Tranquil" being constructed on all that piece and parcel of land bearing Sy No. 78/4, 79/(1A, 1B, 1C,1D,2A,2B,3,4,5A,5B,6,7,8), 80/(1,2,3A,3B,3C), 87/(1,4,5,6A1,6A2,6B,8A,8B, 9A, 9B, 10A, 10B), 88/(4, 5A, 6C) of Jalladampet Village, Sholinganallur Taluk, Chennai District, Tamil Nadu (totally admeasuring *5.30 acres less -0.857 acres gifted for Link Road & OSR. 2. Stock and receivables: (I) Exclusive charge by way of hypothecation on all receivables of proposed residential project (including sold, unsold, insurance receipts as well as development and other charges and any cash flow) being constructed on all that piece and parcel of land bearing Survey Nos. 19/3, 19/5A1, 19/5A2, 19/5A3, 20/1, 20/2, 20/3, 20/8, 20/9, 20/10, 21/2, 21/3, 21/4, 21/5A, 21/5B, 21/6, 21/7, 22/1, 22/2, 22/3, 23/1, 23/2, 23/3, 23/4, 24/1, 24/2, 24/3B, 24/6, 130/7B, 130/8, 130/9B, 136/1, 136/2B, 136/2D2, 136/2F, 136/2G, 136/2H, 138/2A, 138/2B, 139/3B, 140/1A, 140/1B, 140/2, 140/3, 140/4, 140/5, 140/6, 141/1, 141/2, 141/4A, 141/4B, 141/5, 141/6, 141/7, 141/8, 141/9, 140/10, 142/1, 142/2A1, 142/2A2, 142/2B, 142/3, 142/4, 142/5, 143/1A2, 143/1B, 143/1C, 143/2, 144/1A1, 144/1A2, 144/1B, 144/2, 145/1A, 145/1B, 145/2A3A, 145/2A3B, 145/4, 145/5, 146/1, 146/2B ,147/1, 147/2A, 147/2B, 147/2C, 147/3, 148/1A & 148/1B of Jalladianpet Village, Sholinganallur Taluk, Kancheepuram District and Survey Nos. 420/1B2B, 421/2 of Pallikaranai village, Tambaram Taluk, Chengalpet District, Tamil Nadu (totally admeasuring -17.58 acres less area to be gifted for Link Road & OSR) (ii) Cross collateralisation over all receivables of "Tranquil" project (including sold, unsold, insurance receipts as well as development and other charges and any cash flow) being constructed on all that piece and parcel of land bearing Sy No. 78/4, 79/(1A, 1B, 1C, 1D,2A,2B,3,4,5A,5B,6,7,8), 80/(1,2,3A,3B,3C), 87/(1,4,5,6A1,6A2,6B,8A,8B, 9A, 9B, 10A, 10B), 88/(4, 5A, 6C) of Jalladampet Village, Sholinganallur Taluk, Chennai District, Tamil Nadu (totally admeasuring *5.30 acres less -0.857 acres gifted for Link Road & OSR. 3. Co-Borrower: Casagrand Premier Builder Limited and Casa Grande Axiom Private Limited	-	222.27
			Repayment Terms and Rate of Interest: 1. Facility Type: Term loan ₹ 1,350.00 Million. Term of loan: 72 Months (including 36 months moratorium) from date of 1st disbursement (September 2022) 2. Repayment of loan principal: 36 monthly instalments starting from 37th month from 1st disbursement 3. Principal Moratorium: 36 Months from the date of 1st disbursement (interest on outstanding amount payable during this period) 4. Interest: Payable monthly at the floating rate of 13.00% p.a. (PLR minus 6.00% per annum) at the time of disbursement. 5. Interest Reset: Interest rate changes based on the Changes in Prime Lending Rate. The change in PLR will be at the sole discretion of TCHFL.		
15	LIC Housing Finance Limited	3,800.00	Borrowing Entity: Danub Homes Private Limited Nature of Security : 1. Property: Equitable Mortgage of Casagrand First City project land owned by the Applicant and located in Cheran Nagar, Perumbakkam, Chennai bearing Comprised in survey numbers 470(Part), 471, 472/1(part),472/2 (part) & 476/1B of Perumbakkam Village, Tambaram Taluk, Chennai along with construction thereon excluding OSR, Gifted Portion and land & Saleable area already conveyed. (MODT to be registered). Registered MODT/Charge to include sold unregistered units as well. 2.Stock and Receivables: (I) Assignment / Hypothecation of receivables from this project (First City). (Subject to applicability of RERA) (ii) Charge over Project Receivables arising from the Project and to be deposited in the master RERA account opened by the Borrower with the Escrow Agent. (iii) Receivables from the project "Casagrand CRESCENDO" of the group company of the Company, namely, Dawning Developers LLP comprised in survey numbers 135/1C, 135/2B, 123/2C1, 135/2A, 123/2D [PT], 123/1B, 123/1A2, 123/2A2, 123/1C1 [PT], 123/2C3 [PT], 122/2A, 123/1C2, 123/2C2, 122/2B, 123/1A1 & 123/2A1, situated in [Nolambur] Attipattu Village, Ambattur Taluk, then Thiruvallur district, Now Chennai District, Tamil Nadu. 3. Corporate Guarantee: Casa Grande Milestone Private Limited & Casagrand Premier Builder Limited.	-	1,666.88
			Repayment Terms & Rate of Interest: Total Facility Amount: ₹ 3800.00 Million 1. Term of loan: 60 months (including moratorium period of 24 months) from the date of first disbursement Sep 2022. 2. Repayment of loan principal: 36 monthly instalments after completion of moratorium period of 24 months from the date of first disbursement excluding broken period or 20% of daily sale proceeds to be adjusted towards repayment of Principal without repayment charges from all future receivables from the project. LICHFL based on the sale inflow can increase the % to be adjusted towards the loan outstanding at any point of time. (whichever is earlier or higher of the above) 3. Principal Moratorium: 36 Months from the date of 1st disbursement (interest on outstanding amount payable during this period) 4. Interest: payable monthly 12.65% p.a. (Floating rate) 5. Interest Reset: Based on Project LHPLR minus spread of 490 bps.		

Vikas Mohra Towers
CHENNAI 600 041
CASAGRAND PREMIER BUILDER LIMITED

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
16	Motilal Oswal Home Finance Limited	540.00	Borrowing Entity: Danub Homes Private Limited Nature of Security : 1. Property: First charge on undivided share of land belongings to Borrower's share, development rights and saleable area of borrower's share of the project "Casagrand Elinor" 2. Stock, Receivables & Movable properties: (I) First charge on borrower's share of receivables and future cash flows of the project (ii) First charge on the Project accounts as mentioned in the Escrow agreement 3. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Construction finance term loan Total Facility amount: ₹ 600.00 Million 2. Final Maturity: 48 months (door to door) starting from first disbursement (31-March-2027) 3. Repayment: Repayable in 4 equal instalments starting from the last day of 39th month from the date of first investment 4. Interest Rate: 13% p.a. monthly compounding and payable quarterly	-	104.70
17	Kotak Realty Excellence Fund	2,500.00	Borrowing Entity: Casagrand Vivaace Private Limited Nature of Security : 1. Property: (I) First ranking sole and exclusive charge on the project property by the way of registered simple mortgage with possession of original Development / Title Documents. Project property includes the project land situated at Sholinganallur village and Taluk and Chennai district admeasuring 28 Acres 85 Cents along with the entire project and advantages arising out of the project with the development rights (present and future development rights to be acquired by or accruing to the company, including all the existing & future FSI, benefits, rights, entitlements and the receivables arising thereon. 2. Stock, Receivables & Movable properties: (I) First ranking sole and Exclusive Charge and hypothecation on the project receivables (ii) First ranking sole and exclusive charge on the Project accounts as mentioned in the Escrow agreement 3. Corporate Guarantee: Casagrand Premier Builder Limited 4. Personal Guarantee: Mr. Arun MN Repayment Terms & Rate of Interest : 1. Facility Type: 250 unlisted, unrated, senior, secured, redeemable, transferable, interest bearing, non-convertible debentures at face value of ₹ 10.00 Million each Total Facility amount: ₹ 2,500.00 Million 2. Final Maturity: On or prior to 30th June 2027 (54 months) 3. Repayment: Redemption of the principal amount of the debentures shall be in 10 equal quarterly instalments with the first instalment commencing from the end of 9th calendar quarter (31st March,2025). Lock in period of 36 months from the first tranche closing date 4. Interim interest: coupon: monthly compounded and due quarterly at the rate 16.2%. First coupon due on 31-January-2024. interest moratorium of 4 quarters	-	1,649.11
18	India Realty Excellence Fund V	550.00	Borrowing Entity: Casagrand Hyderwise Private Limited Nature of Security : 1. Property: (I) First ranking exclusive charge by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged property - Project Land Karanai. (ii) First ranking pari passu charge by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged Property - Mabelle (shared with the Mabelle Debenture Trustee with respect to the Mabelle NCDS (as security for the due repayment of: (I) Outstanding Amounts in respect of the Series A NCDS; and (ii) outstanding amounts in respect of Mabelle NCDs) 2. Stock and receivables & Movable Properties: (I) First ranking exclusive charge by way of hypothecation over the Hypothecated Property - all present and future movable properties of the Company in relation to the Project including without limitation: (a) all entitlement and rights of the Company on the Receivables, moveable assets and future cash flows in respect of the Project; and (b) the Escrow Accounts, Construction Account, all other bank accounts of the Company and all monies and investments lying to the credit of the Escrow Accounts, Construction Account. (ii) First ranking pari passu charge by way of hypothecation over the hypothecated property - Mabelle - all present and future movable properties of CG Zest in relation to the Project Mabelle including without limitation: (a) all entitlement and rights of the CG zest on the receivables, moveable assets and future cash flows in respect of the Project Mabelle; and (b) the escrow accounts, construction account, all other bank accounts of CG Zest and all monies and investments lying credit of the escrow accounts, construction account. (iii) Second charge by way of hypothecation on cashflows in respect of the real estate project titled 'Casagrand Grandio' being developed by Casa Grande Grace Private Limited at Vandalur Taluk, Chengalpattu District. 3. Corporate guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: 550 Unlisted, redeemable, cumulative, non-convertible Series A debentures ('Series A NCDs") at par value of ₹ 1.00 Million each Total Facility Amount: ₹ 550.00 Million 2. Final Maturity: On or prior to December 31, 2025 3. Repayment: NCDs are redeemable in 3 instalments as follows: (I) 33% of the Principal on June 30, 2025, (ii) 33% of the Principal September 30, 2025; (iii) 34% of the Principal on December 31,2025; 4. Principal Moratorium: 36 months from the date of subscription of first tranche (September 2022) 5. Interim interest coupon: quarterly at the rate of 15% p.a (fixed). First coupon compounded on November 30,2022 First coupon due on December 31, 2022. 6. Interest Moratorium: Nil 7. Additional Interest: the additional interest payable at an amount that provides an IRR of 16.5% p.a. simultaneously with any payment of principal or as per the schedule below whichever is earlier: (I) 33% (Thirty Three Percent) of the Additional Interest on June 30, 2025; (ii) 33% (Thirty Three Percent) of the Additional Interest on September 30, 2025; (iii) 34% (Thirty Four Percent) of the Additional Interest on December 31, 2025.	-	180.02

VAITHYSWARAN AND CHARTERED ACCOUNTANTS
Vikas Mantra Towers 49 R K Mutt Road Mandaveli 28
CASAGRAND PREMIER BUILDER LIMITED
CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
19	HDFC Bank Limited	250.00	Borrowing Entity: Casagrand Aesthetic Private Limited Nature of Security : 1.Property: Exclusive Charge on Land & Building of the School Premises located at Sholinganalur, Chennai, EM on Vacant Land located at Sonalur & Residential Building located at Perungudi Chennai 2. Stocks And Receivables: Exclusive Charge of Current Assets (Receivables) of the Company 3. Plant and Machinery: Exclusive Charge on Moveable Fixed Assets including Plant & Machinery 4. Personal Guarantee: Mr. Arun MN 5. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹ 250.00 Million 2. Repayable over the period of 7 years including moratorium of 24 months. Principle repayment of which starts from Feb 2024. 3. Interest is payable at monthly rests at the rate of 9.8% p.a. (Variable - Mutually as agreed)	140.00	191.67
20	JM Financial Credit Solutions Limited	1,030.00	Borrowing Entity: Casagrand Stage7 Private Limited Nature of Security : 1. Property: First and Exclusive charge by the way of a registered equitable mortgage over the land admeasuring approximately 19.77 acres in Pallavaram along with the project being developed over the said land with structures thereon ("Project pallavaram") 2. Stock and receivables: Hypothecation and escrow of receivables from the sales of sold/unsold units of the Project Pallavaram. A portion of all collections credited into the escrow account will be utilised towards debt servicing. 3. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Secured unlisted Non-Convertible Debentures (NCDs) (Series I) at par value of ₹ 0.10 Million each. Total Facility Amount: ₹ 1,080.00 Million 2. Final Maturity: 60 Months from the date of subscription of first tranche of NCDs. (September 2022) 3. Repayment: NCDs shall be redeemed in 24 instalments starting from the 37th month from the date of Subscription of First tranche (Sep 2022) of NCDs and ending on the 60th month from the date of subscription of first tranche of NCDs. 4. Principal Moratorium: 36 months from the date of subscription of first tranche (September 2022) 5. Interim interest coupon: monthly at the rate of 10% p.a (fixed) 6. Interest Moratorium: 9 months, i.e., payments of interim interest coupons shall not commence not later than the end of the 10th month from September 2022. 7. Facility IRR: The facility shall be repaid with a redemption premium that results in all overall IRR of 17.75% including the upfront fee, all interim coupon payments and principal repayments	-	1,030.00
21	HDFC Bank Limited	250.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: Exclusive charge on Residential land admeasuring 75 cents (out of 1 acre), bearing Plot No. B, comprised in survey nos. 7/14 (part) & 8/10 (part) situated at Palavakkam Village, Sholinganallur Taluk and Chennai district 2. Stock & Receivables: Exclusive charge on current assets of the company Casagrand Premier Builder Limited 3. Personal Guarantee: Mr. Arun MN and Mrs. Dorothy Thomas Repayment Terms & Rate of Interest : 1. Facility type: Cash Credit - Secured Total Facility Amount: ₹ 250.00 Million 2. Tenor: 24 months (renewable at the end of term) 3. Interest: Payable monthly at 8.80% linked to MCLR 3 months	244.97	247.60
22	Aditya Birla Housing Finance Limited	350.00	Borrowing Entity: Danub Homes Private Limited Nature of Security : 1. Property: Exclusive charge on project land situated at Karanai Village admeasuring 76,833 Sq ft. and saleable area of 332,290 Sq. ft. in Project "Casagrand Aspires" 2. Stock & Receivables: Hypothecation of scheduled receivables of both sold and unsold units of Project "Casagrand Aspires" 3. Co- Borrower: Casa Grande Milestone Private Limited & Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹350.00 Million 2. Tenor: 60 months including 30 months of principal moratorium 3. Repayment: Payable in 30 monthly instalments from 30th month from the date of first disbursement 4. Interest: 12.50% p.a. 5. Interest reset: 1 year	-	39.45
23	Tata Capital Housing Finance Limited	750.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security : 1. Property: Exclusive charge on project land situated at Tambaram Taluk admeasuring 5 Acres and 16cents and Construction thereof (present and future) in Project "Casagrand Palm Springs" 2. Stock & Receivables: Hypothecation of scheduled receivables of both sold and unsold units of Project "Casagrand Palm Springs" 3. Co- Borrower: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Facility 1: ₹300.00 Million Facility 2: ₹450.00 Million 2. Tenor: 60 months including 36 months of principal moratorium 3. Repayment: Payable in 24 monthly instalments from 37th month from the date of first disbursement 4. Interest: Facility 1: 12.75% p.a; Facility 2: 12.10% p.a	-	42.29

CHENNAI 600 041
CASAGRAND PREMIER BUILDER LIMITED

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
24	ICICI Bank Limited	2,780.00	Borrowing Entity: Casagrand Bizpark Private Limited Nature of Security : 1. Property: (i) Exclusive charge by equitable mortgage of project land and structures thereon of commercial space currently named as "Wipro Office" situated at Sholinganallur, Chennai spread across 14 Acres 02 Cents consisting of 8 towers of total leasable area 745,376 Sq. Ft. approx. (ii) Extension of first exclusive charge by registered mortgage of project "Casagrand Connect" having a leasable area of approx. 133,407 sq. ft. (Under Casagrand Magick Rufy Private Limited) 2. Stock & Receivables: (i) Hypothecation of scheduled receivables of project situated in Sholinganallur and all insurance proceeds, both present and future. (ii) Hypothecation of escrow account of the project 3. Corporate Guarantee: Casagrand Premier Builder Limited	2,758.59	2,763.01
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹2,780.00 Million 2. Tenor: 36 months 3. Repayment: Payable in one instalments on 15th day of 36th month from the date of first disbursement 4. Interest: 9.50% p.a. 5. Interest reset: one year, linked to MCLR; I-MCLR-1Y(8.95%) + "spread of 0.55%"		
25	India Realty Excellence Fund IV	1,260.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (I) First ranking exclusive charge of the land admeasuring 6.9050 Acres situated at Mowlivakkam and Koluthuvancherry, Chennai and the residential apartment project to be developed /constructed on the Project Land, having a minimum Saleable Areaof 5,92,674 sq ft (ii) First ranking exclusive charge of the land admeasuring Acres 7 - 39 Guntas situated at Ameenpur Village, Ameenpur Mandal, Sangareddy District, Telengana and the residential apartment project to be developed / constructed by the Casagrand Hyderwise Private Limited on the Project Land, having a minimum Saleable Area of 10,63,099 sq. ft 2. Stock & Receivables: First ranking exclusive charge by way of Hypothecation and escrow of eligible receivables arising from projects situated in Mowlivakkam, Koluthuvanchery and Kundrathur, Chennai. 3 Corporate guarantee: Casagrande Premier Builder Limited, Casagrand Hyderwise Private Limited	-	1,260.00
			Repayment Terms & Rate of Interest : 1. Facility Type: 12,600 Unlisted, redeemable, cumulative, non-convertible Series I debentures at par value of ₹ 0.10 Million each Total Facility amount: ₹ 1260.00 Million 2. Final Maturity: On or prior to February 28, 2027 3. Repayment: NCDs are redeemable in one bullet instalment at the end of the tenor February 28, 2027 4. Interim interest coupon: quarterly compounded and due quarterly at the rate 10% p.a. First coupon due on March 31, 2024 moratorium period for interest up to March 31, 2024. 5. Additional Interest: the additional interest payable at an amount that provides an IRR of 18.50% p.a. simultaneously with payment of principal.		
26	Motilal Oswal Finvest Limited	1,600.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (I) First ranking exclusive charge of the land admeasuring 4.99 Acres situated at Koluthuvanchery Village, Kundrathur Taluk, Kancheepuram District and the residential apartment project to be developed / constructed by the Company on the Project Land, having a minimum Saleable Area of 467,333 sq. ft. (ii) First ranking exclusive charge of the land admeasuring 119,456 Sq ft situated at Palavakkam village, Sholinganallur taluk, Chennai district and the residential apartment project to be developed / constructed by Casa Grande Smart Value Homes Private Limited on the Project Land, having a minimum Saleable Area of 98,685 sq. ft 2. Stock & Receivables: First ranking exclusive charge by way of Hypothecation and escrow of eligible receivables arising from projects situated in Koluthuvanchery and Palavakkam. 3. Corporate guarantee: Casagrand Premier Builder Limited, Casa Grande Smart Value Homes Private Limited	450.00	1,251.95
			Repayment Terms & Rate of Interest : 1. Facility Type: 320 Unlisted, redeemable, cumulative, non-convertible Series II debentures at par value of ₹ 5 Million each Total Facility amount: ₹ 1600 Million 2. Final Maturity: On or prior to April 30, 2027 3. Repayment: NCDs are redeemable in one bullet instalment at the end of the tenor April 30, 2027 4. Interim interest coupon: Quarterly compounded and due quarterly at the rate 10% p.a. First coupon due on March 31, 2024. Moratorium period for interest up to March 31, 2024. 5. Additional Interest: the additional interest payable at an amount that provides an IRR of 14.00% p.a. simultaneously with payment of principal.		





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
27	Motilal Oswal Home Finance Limited	320.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security 1. Property: (I) First and exclusive charge of the project land and the residential apartment project "Casagrand Dior" to be developed / constructed by the Company on the Project Land, 2. Stock & Receivables: First and exclusive charge by way of Hypothecation and escrow of eligible receivables arising from project "Casagrand Dior" 3. Corporate guarantee: Casagrand Premier Builder Limited	-	130.38
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹ 340.00 Million 2. Tenor: 24 months 3. Repayment: Payable in 4 equal quarterly instalments from 7th January 2025 4. Interest: 14% p.a. monthly compounded and payable quarterly		
28	Standard Chartered Capital Limited	2,300.00	Borrowing Entity: Casgrand Anchor Private Limited Nature of Security : 1. Property: (I) First and exclusive charge on the project land measuring 10.76 acres located at Melakottaiyur Village, Vandalur, Chengalpet and the project being developed thereon as "Casagrand Sun City Phase I (ii) First and Exclusive charge on the project land measuring 27.42 acres at melakottaiyur Village , Vandalur, Chengalpet and the future project to be developed thereon by the land owner Casagrand Magnum Private Limited 2. Stock, Receivables & Movable properties: First and exclusive charge by the way of hypothecation of the moveable assets / stocks / work in progress of the projects 3. Corporate Guarantee: Casagrand Premier Builder Limited, Casagrand Magnum Private limited	107.19	898.92
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 2500.00 Million 2. Tenor: Door to door maturity of up to 48 months including 12 months of principal moratorium 3 Repayment: Repayable in 4 instalments of ₹ 624 Million (June 2026, December 2026, June 2027 September 2027) 4. Interest Rate: 13.25% p.a.		
29	Tata Capital Housing Finance Limited	500.00	Borrowing Entity: Casagrand Horizons Private Limited Nature of Security : 1. Property: (I) Entension charge on project "Casagrand Flagship" situated at Jalladianpet Village, Pallikaranai, Chengalpet (ii) Exclusive charge on land admeasuring 17.04 acres situated in Pudupakkam Village, Vandalur, Chengalpet 2 Stock & Receivables: Extension charge by way of Hypothecation of all receivables of both sold and unsold units of Project "Casagrand Flagship" and exclusive charge by way of hypothecation on all receivables both present and future of project situated at Pudupakkam 3. Co- Borrower: Casagrand Premier Builder Limited, Casa Grande Zest Private Limited	-	179.81
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹ 500.00 Million 2. Tenor: 30 months including 30 months of principal moratorium 3 Repayment: Payable in one bullet instalment at the end of 30th month from the date of first disbursement 4. Interest: 13.00% p.a. (PLR of 19.75% minus 6.75% pa on floating basis)		





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
30	ICICI Bank Limited	450.00	Borrowing Entity: Casa Grande Garden City Builders Private Limited Nature of Security : 1. Property: (I) Exclusive Charge by the way of equitable mortgage on the property located at Kengeri Village, Kengeri Hobli, Bangalore admeasuring approximately 3.77 Acres including all the structures thereon both present & future along with the development potential arising thereon both present & future and on the residential project "Casagrand Aquene" consisting of two blocks having saleable area of approx. 412,273 sq. ft being developed by Casa Grande Garden City Builders Private Limited. on the above property. 2. Stock, Receivables & Movable properties: (I) Exclusive Charge by the way of hypothecation over all future scheduled receivables including without limitation booking amounts, lease rentals, licensee fees, cashflows, revenues, all insurance proceeds etc howsoever arising from, out of, both present and future, in connection with or relating to the said Project - Aquene (iii) Exclusive charge by way of hypothecation on the Escrow Accounts of the Project Aquene and the DSR Account all monies credited/ deposited therein, and all investments in respect thereof. 3. Corporate Guarantee: Casagrand Premier Builder Limited	-	202.31
			Repayment Terms & Rate of Interest : 1.Facility Type: Rupee Term Loan 1: ₹ 200.00 Million; Rupee Term Loan 2: ₹ 300.00 Million 2. Term of Repayment: RTL 1&2: 24 months from the date of First Disbursement 3. Rate of Interest: 11% p.a 4. Interest type: floating rate (ICICI MCLR-1 Y + Spread(1.9%)) 5. Interest Reset: At the end of every 1 year from the date of disbursement 6. Repayment Schedule: RTL 1- repayable in 12 instalment commencing from 13th month from the date of first disbursement; RTL 2- repayable in 18 instalment commencing from 7th month from the date of first disbursement		
31	Hero Fincorp Limited	1,500.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (I) Exclusive charge by equitable mortgage of land and buildings of Project Medora situated at Korattur, Chennai spread across 2.56 Acres (under Casagrand Premier Builder Limited) (ii) Exclusive charge by equitable mortgage of land spread across 5 acres in Sholinganallur, Chennai. (Under Casagrand Bizpark Private Limited) 2. Stock & Receivables: (I) Hypothecation of scheduled receivables of both sold and unsold units of Project "Casagrand Medora", Project situated at Sholinganallur, Chennai (ii)Extension of exclusive charge by the way of Hypothecation of scheduled receivables of both sold and unsold units of Project "Casagrand Zaiden" (iii) Extension of exclusive charge by the way of Hypothecation of scheduled receivable of ₹440 Million from the following completed projects of Casagrand: Smart town, Vistaaz, Clovis, Clovis Ph II, Northern Star, Castle, Sereno, Woodside, Asta and Primera 3. Corporate Guarantee: Casagrand Bizpark Private Limited	-	572.21
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹1500.00Million 2. Tenor: 36 months including 12 months of principal moratorium 3. Repayment: Payable in 24 monthly instalments of ₹62.5 Million from 13th month from the date of first disbursement 4. Interest: 13.50% p.a. 5. Interest reset: Floating interest, linked to SBI 12 months MCLR		

VAITHISVARAN AND CO LLP CHARTERED ACCOUNTANTS Vikas Mantra Tower Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
32	HDFC Bank Limited	550.00	Borrowing Entity: Casagrand Everta Private Limited Nature of Security : 1.Property: Exclusive Charge on Land & Building of the School Premises located at Sholinganalur, Chennai, EM on Vacant Land located at Sonalur & Residential Building located at Perungudi Chennai 2. Stocks And Receivables: Exclusive Charge of Current Assets (Receivables) of the Company 3. Plant and Machinery: Exclusive Charge on Moveable Fixed Assets including Plant & Machinery 4. Corporate Guarantee: Mr. Arun MN	635.13	545.13
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan ₹ 250.00 Million 2. Tenor: 48 months including moratorium of 24 months. Principle repayment of which starts from Feb 2024. 3. Interest is payable at monthly rests at the rate of 9.8% p.a. (Variable - Mutually as agreed)		
33	Aditya Birla Finance Limited	420.00	Borrowing Entity: CGD Industrial Parks Private Limited Nature of Security 1.Property : Plot No.40, Uthukkadu Village, Walajabad Taluk, Kanchipuram Dist, Survey No.523/10, New 523/10A, 524/9A, 9B Old S.No 525/13 New no 525/1A,1B,1C,3A,3B,3C,3D,3E,3F,3G,524/5,531/9,531/10,532/1A,532/1A,532/1A,532/1B,532/3,532/5,532/2. 2.Hypothecation : Hypothecation on rental receivable from property both present and future 3.Personal guarantee : Mr. Kotpati Motiram Prasad. 4.Corporate guarantee : Casagrand Spaceintell Private Limited & Casagrand Premier Builder Limited	382.91	403.60
			Repayment Terms & Rate of Interest for Land funding: 1. Facility Type: Term Loan (Secured) 2. Term of Repayment: Repayment will be from the Rental Receipts of the Property 3. Rate of Interest (IRR) : 10.25% per annum 4. Interest Reset: Long term reference Rate of ABFL (-) 10.2% In the event of increase in the short term money market rates, ABFL has right to revise the reference rate 5. Repayment Schedule: 144 months from the date of First Disbursement		
34	Indusind Bank Limited	900.00	Borrowing Entity: Headway Ace Induspark Private Limited Nature of Security 1.Property : Exclusive Charge on Project Land of Factory B (3,26,177 Sq ft) out of total leasable area (6,02,177 Sq ft) comprised in 15.5 acres located at Door No.18/2A, Poonamallee Bypass Road, S.No.18/2A1,3,19,22/3A,3E.23,24/1A,1B,2A,2B,25/1,2,3,26/1,2,27 in Poonamallee village ,S.No.19/1,2,3A,3B,3C1,3C2A Seneerkuppam Village, Chennai - 600 056. and Exclusive Charge on building and Structures there on defined as Factory B with a Total Leasable Area of 3,26,177 Sq ft. 2.Hypothecation : Exclusive charge by way of hypothecation of entire Current Assets, Movable fixed assets and project receivables (Including lease rentals, Lease deposit, common area charges,parking charges,any other receipts,refinancing proceeds,etc received by the borrower) both present and future located at Factory Building B, It 18/2A, Sennerkuppam Bye Pass Road, Poonamallee, Chennai - 600 054, Tamilnadu 3.Personal guarantee : Mr. Kotpati Motiram Prasad. 4.Corporate guarantee : Casagrand Spaceintell Private Limited	859.77	892.50
			Repayment Terms & Rate of Interest for Land funding: 1. Facility Type: Lease Rental Discounting Term Loan (Secured) 2. Term of Repayment: Repayment will be from the Rental Receipts of the Property 3. Rate of Interest (IRR) : 8.75% per annum 4. Interest Reset: Fixed Rate 5. Repayment Schedule: 144 months from the date of First Disbursement		
35	Kotak Real Estate Fund - X	1,849.00	Borrowing Entity: Headway Ace Induspark Private Limited Nature of Security 1.Property : Sole and Exclusive First charge through Registered Mortgage of project land project development rights, 2.Hypothecation : Sole and Exclusive First charge through hypothecation on the cash flows of project along with escrow of the same. 3.Pledge of Shares : Pledge of of 100 % shares of Headway Ace Induspark Private Limited 4.Personal guarantee : Mr. Arun MN and Mr. Kotpati Motiram Prasad. 5.Corporate guarantee : Casagrand Spaceintell Private Limited	-	1,299.00
			Repayment Terms & Rate of Interest for Land funding: 1. Facility Type: Non Convertible Debentures (Secured) 2. Term of Repayment: The NCD's shall have a tenor of 54 months from the first disbursement date (i.e, 25/01/2024) 3. Rate of Interest (IRR) : 17.28% per annum 4. Interest Reset: There is No Interest Reset 5. Repayment Schedule: The Principal shall be paid in 10 equal quarterly instalments, with first instalment starting at the end of 9th quarter from the first disbursement date.		





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
36	LICHFL Trusteeship Company Limited	433.62	Borrowing Entity: Casagrand Blue Horizon Private Limited Nature of Security 1.Property : Registered mortgage & creation of charge over project lands being purchased/Procured & structures. 2.Escrow and pledge of shares of Casagrand Blue Horizon Private Limited with escrow agent on dematerialised form, 3.Hypothecation of cash flow of projects 4. Corporate Guarantee : Casagrand Spaceintell Private Limited & Casagrand Premier Builder Limited 5. Personal Guarantee: Mr Arun MN and Mr. Kotpati Motiram Prasad.	288.39	433.62
			Repayment Terms & Rate of Interest for Land funding: 1.Facility Type: Non Convertible Debentures (Secured) 2. Term of Repayment. Project to be constructed,Leased with investor exit within 3 years from the LHIF first disbursement 3. Rate of Interest (IRR) : IRR of 17.5% on LHIF investment amount including debenture coupon received. 4. Interest Reset: Till LHIF achieves an IRR of 17.5% on LHIF investment amount including debenture coupon received previously if any; 5. Repayment Schedule: Repayment will be from internal accruals (Includes rent LRD or proceeds from sale of warehouse).		
37	Ascendas It Park (Chennai) Limited	667.00	Borrowing Entity: Headway Premier Induspark Private Limited Nature of Security 1. Property: (I) Exclusive Mortgage Charge by the way of equitable mortgage on the All that piece and parcel of land in Plot Nos. 6,7 and 8 measuring about 9.525 acres situated at Panchanthurthi Village, Thiruporur Taluk, Chengalpattu District and situated within the Registration District of Chengalpattu and the Sub Registration District of Thirukazhukundaram. Together with all buildings, erections, structures and constructions of every description which are standing, erected or attached or shall at any time hereafter during the continuance of the security be erected, standing or attached to the aforesaid lands and premises or any part thereof and all plant and machinery attached to the earth, or permanently fastened to anything attached to earth / together with all undivided proportionate share of interest in the common areas and amenities, parking space, all furniture and fixtures and electrical installations and all other fixtures constructed or installed thereon.. 2. Corporate Guarantee. Casagrand Spaceintell Private Limited 3. Personal Guarantee: Mr. Arun MN and Mr. Kotpati Motiram Prasad.	667.00	467.00
			Repayment Terms & Rate of Interest for Land funding: 1.Facility Type: Non Convertible Debentures (Secured)\ 2. Term of Repayment: 30 years from the Disbursement date, which date may be extended by the Board of the Borrower with the prior written consent of the Investors. 3. Rate of Interest (IRR) 13.15% per annum for Land funding & 11.50% per annum compounded quarterly, on the outstanding portion of Subscription Amount, including any accrued interest thereon for Construction funding. 4. Interest type: floating rate (SBI - 1 Y rate (10.25%) + Spread (2.90%)) for Land funding & 11.50% for Construction Funding. 5. Interest Reset: The SBI Base Rate shall reset on first day of every calendar year based on the prevailing SBI Base Rate on the last day of the previous calendar year. 6. Repayment Schedule: The Borrower should compulsorily redeem the outstanding Debentures on the Redemption Date (30 years from the respective Disbursement Date), which date may be extended by the Board of the Borrower with the prior written consent of the Investors)		
38	Aditya Birla Finance Limited	2,000.00	Borrowing Entity: Casagrand Lotus Private Limited Nature of Security 1. Property: First and exclusive charge by way of Registered Memorandum of Entry (RMOE) on all that piece and parcel of land admeasuring 17 Acres 12 Guntas situated at Mallasandra Village, Uttarahalli Hobli, Bangalore South Taluk, Bangalore Rural District long with all present and future structure on the said land parcel along with the future development potential of salable area of 13,84,255 sqft (comprising of 805 residential units) in the residential project "Casagrand Casablanca" 2. Stock, Receivables and Movable Properties: Exclusive first charge by way of hypothecation & escrow on receivables from sold and unsold units of Project "Casagrand Casablanca" (Total receivables to be hypothecated is Rs 1029 Cr). 3. Co-Borrower: Casagrand Premier Builder Limited	499.81	1,578.43
			Repayment Terms & Rate of Interest . 1. Facility Type: Term Loan Total Facility amount: ₹ 2,000.00 Million 2. Tenor: 60 months 3. Repayment: Repayable in 24 monthly instalments of ₹ 83.33 Million 4 Principal Moratorium: 18 months from the date of disbursement 5. Rate of interest: payable monthly.12.00% p.a (Floating) (Aditya Birla Home Finance Limited Long Term Reference Rate(LTRR) + applicable margin (-8.45%))		

VAITHIYANATHAN & CO. CHARTERED ACCOUNTANTS Vikas Ma... Tower... RK M... Mandaveli...

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
39	Aditya Birla Finance Limited	550.00	Borrowing Entity: Casagrand Hyderwise Private Limited Nature of Security 1. Property: (i) Extension of First and exclusive charge by way of Registered Memorandum of Entry (RMOE) on 33 unsold villas admeasuring 92460 sq. ft. of saleable area in the residential project "Casagrand Hanford" along with the proportionate undivided share of land admeasuring 55908 sq ft out of the total land admeasuring 43,971 sq yard situated at Mamidipally village, Balapur Mandal, Rangareddy District, in the state of Telangana. (ii) Extension of Second charge by way of Registered Memorandum of Entry (RMOE) on 7 unsold villas admeasuring 19,628 sq. ft. of saleable area in the residential project "Hanford" along with the proportionate undivided share of land admeasuring 11,795 sq ft out of the total land admeasuring 43,971 sq yard. (iii) First and exclusive charge by way of Registered Memorandum of Entry (RMOE) over land admeasuring Acres 9-14 Guntas equivalent to 37,832 Sq Mts situated at Gowdavalli Village, Medchal Mandal, Medchal-Malkajgiri District (erstwhile Ranga Reddy District), Telangana State 2. Stock, Receivables and Movable Properties: (i) Extension of first charge by way of hypothecation & escrow on receivables from sold and unsold units of Project "Casagrand Hanford" situated in Mamidipally village, Balapur Mandal, Rangareddy District, in the state of Telangana. (ii) Extension of second charge by way of hypothecation & escrow of receivables from 7 unsold units mortgaged to HMDA of Project "Casagrand Hanford" located at Mamidipally Village, Balapur Mandal, Rangareddy District, Telangana (iii) Exclusive first charge by way of hypothecation & escrow on receivables arising out of land admeasuring Acres 9-14 Guntas equivalent to 37,832 Sq Mts situated at Gowdavalli Village, Medchal Mandal, Medchal-Malkajgiri District (erstwhile Ranga Reddy District), Telangana State 3 Co-Borrower: Casagrand Premier Builder Limited	-	491.12
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 550.00 Million 2. Tenor: 38 months 3. Repayment: Repayable in 24 monthly instalments of ₹ 22.92 Million 4. Principal Moratorium: 14 months from the date of disbursement 5. Rate of interest: payable monthly 13.00% p.a (Floating) (Aditya Birla Home Finance Limited Long Term Reference Rate(LTRR) + applicable margin (-7.45%))		
40	Aditya Birla Real Estate Credit Opportunities Fund	190.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security 1. Property: A first and exclusive ranking charge by way of mortgage by way deposit of title deeds over: (i) the Project Land and all structures (whether present or future including the Project) thereon, together with all benefits and/or entitlements arising out of or in connection with the Project Land and structures constructed or to be constructed thereon (including the Project) (ii) any machinery, plant, equipment, fixtures, articles, owned/acquired on lease for the Project "Casagrand Estilo" 2. Stock, Receivables and Movable Properties: (i) a first ranking exclusive charge by way of hypothecation over the Charged Account(s), moveable fixed Assets (owned and/or acquired on lease) in relation to the Project "Casagrand Estilo", curent Assets in relation to the Project, the Project Receivables	-	190.00
			Repayment Terms & Rate of Interest : i Facility Type: 2,500,000 unlisted, unrated, secured, redeemable, non-convertible debentures of a face value of Rs. 100/- Total Facility amount: ₹ 250.00 Million 2. Final Maturity: 36 (Thirty Six) months from the First Deemed Date of Allotment 3. Repayment: NCDs are redeemable in quarterly instalment from the 7th Quarter from the First Deemed date of Allotment 4 Interim interest coupon: Compounded and due quarterly at the rate 15.12% p.a. 5. Additional Interest: the additional interest payable at an amount that provides an IRR of 16% p.a. at the Final Settlement		
41	Bajaj Housing Finance Limited	850.00	Borrowing Entity: Casa Grande Garden City Builders Private Limited Nature of Security 1. Property: Exclusive first charge by way of registered mortgage on developer share of unsold units and UDS there upon in the project "Casagrand Flamingo" 2. Stock, Receivables and Movable Properties: (i) Exclusive charge by way of hypothecation of scheduled receivables and receivables from unsold units of the project and all insurance proceeds, both present and future cash flows of the Project "Casagrand Flamingo" (ii) Exclusive Charge oh the escrow accounts of the Project and all monies credited/deposited therein (in all forms) 3. Corporate Guarantee: Casagrand Premier Builder Limited	-	206.72
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 850.00 Million 2. Tenor: 72 months 3. Repayment: Repayable in 48 equal monthly instalments from 25th month from the date of disbursement 4. Principal Moratorium: 24 months from the date of disbursement 5. Rate of interest: payable monthly 11.50% p.a (Floating) (BHFL-CF-FRR) + applicable margin (-6.5%))		

VAITHISVARAN AND CO LLP ★ CHARTERED ACCOUNTANTS
Vikas Mantra Towers 249 RK Mandavel 28
CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
42	Bank of Maharashtra	54.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security 1. Property: Equitable Mortgage of the residential villas located at Perungudi, Sholinganallur Taluk, Chennai, Villa No. 1 to 11 & 26 located in Casagrand Auburn Project, Thiruvengadam Street, Off. Thiruvallur Street, Perungudi, Chennai owned by Casagrand Premier Builder Limited 2. Stock and Receivables: Exclusive specific charge on current assets of Casa Grande Civil Engineering Private Limited mainly inventories & receivables both present and future of the company apart from project specific loans 3. Corporate Guarantee: Casagrand Premier Builder Limited	37.17	47.83
			Repayment Terms & Rate of Interest : 1. Facility Type: Working Capital Term Loan Total Facility amount: ₹ 54.00 Million 2. Tenor: 60 months 3. Repayment: Repayable in 60 monthly instalments 4. Rate of interest: payable monthly 10.75% p.a (Floating) 5. Interest Reset: 1 year MCLR + 1.75%		
43	Bank of Maharashtra	180.00	Borrowing Entity: Casa Grande Enterprises LLP Nature of Security 1. Property: Equitable Mortgage of the residential villas located at Perungudi, Sholinganallur Taluk, Chennai, Villa No. 1 to 11 & 26 located in Casagrand Auburn Project, Thiruvengadam Street, Off. Thiruvallur Street, Perungudi, Chennai owned by Casagrand Premier Builder Limited 2. Stock and Receivables: Exclusive specific charge on current assets of Casa Grande Enterprises LLP mainly inventories & receivables both present and future of the company apart from project specific loans 3. Corporate Guarantee: Casagrand Premier Builder Limited	123.83	161.95
			Repayment Terms & Rate of Interest : 1. Facility Type: Working Capital Term Loan Total Facility amount: ₹ 180.00 Million 2. Tenor: 60 months 3. Repayment: Repayable in 60 monthly instalments 4. Rate of interest: payable monthly 10.55% p.a (Floating) (RLLR + 1.25%)		
44	Certus Investment Management Private Limited	404.10	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security 1. Property: A first ranking exclusive charge by the way of mortgage of project land comprising of all that piece and parcel of land admeasuring about an extent of 62,385Sq.Ft. (25.99 Grounds or thereabouts) togetherwith theatre (known as UDHAYAM THEATRE) and Kalyana Mandapam (known as UDHAYAM KALYANA MANDAPAM) situated at 15th Avenue Road, Kodambakkam Village, Mambalam Taluk, Chennai and any structures constructed or to be constructed on the said project land 2. Stock and Receivables A first ranking exclusive charge by the way of hypothecation of any and all amounts receivable in relation to the project/project land which shall include all Project Receivables, and all rights, title, interest, benefits, claims and demands as well as the rights, title and interest in respect of all bank accounts in relation to the project. 3. Corporate Guarantee: Casa Grande Garden City Builders Private Limited	400.06	400.06
			Repayment Terms & Rate of Interest : 1. Facility Type: 8,000 (eight thousand) secured, unlisted, senior, redeemable, non-convertible debentures to be issued at a face value of ₹ 1 Lakh Total Facility amount: ₹ 800.00 Million 2. Final Maturity: 30th September 2028 3. Repayment: NCDs are redeemable in quarterly instalment from 30th June 2026 4. Interim interest coupon: 14.20% (fourteen point twenty percent) per annum, compounded and due quarterly. 5. Facility Management Fee: (i) 1.95% p.a on quarterly outstanding balance for 1st 12 months plus applicable taxes (ii) 2.8% p.a on quarterly outstanding balance from 13th month to 24th month plus applicable taxes (iii) 3.22% p.a on quarterly outstanding balance from 25th month to 42th month plus applicable taxes (iv) 4.07% p.a on quarterly outstanding balance for balance period plus applicable taxes		

CHARTERED ACCOUNTANTS
Vikas Mantra
P.K. Mani Road
Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
45	Hero Fincorp Limited	1,500.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security 1. Property: (i) Exclusive mortgage by way of equitable mortgage of land and buildings of Project "Casagrand Linore" across 4.83 acres near Kattupakkam, Chennai with a total of 223 residential units or 73% of casagrand's share developed by Casa Grande Civil Engineering Private Limited (ii) Exclusive mortgage by way of equitable mortgage of land and buildings of Project land spread across 34.12 acres in Thirumudivakkam, chennai owned by Casa Grande Homes Private Limited 2. Stock and Receivables: (i) Exclusive charge by way of hypothecation of future cashflows of Project Casagrand Linore and Project land situated at Thirumudivakkam (ii) Extension of exclusive charge by way of hypothecation of future cashflows (including Projects Casagrand Zaiden, Casagrand Medora, Casagrand Amor and can cashflow/prepayments from Radial Road and Vestas Land) secured with Existing Term Loans 3. Co-Borrower: Casagrand Bizpark Private Limited, Casa Grande Garden City Builders Private Limited, Casa Grande Civil Engineering Private Limited, Casa Grande Homes Private Limited	-	1,191.97
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 1,500.00 Million 2. Tenor: 36 months from the date of disbursement 3. Repayment: Repayable in 24 equal monthly instalments 4. Principal Moratorium: 12 months from the date of first disbursement 4. Rate of interest: payable monthly 13.5% p.a (Floating) 5. Interest Reset: Annual reset SBI 12M MCLR + 4.55%		
46	LIC Housing Finance Limited	2,380.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security 1. Property: Exclusive mortgage of Casagrand Elysium project owned by Casagrand Premier Builder Limited and proposed structure thereon 2. Stock and Receivables: (i) Hypothecation of receivables of Project Casagrand Elysium (ii) Cross collateral of project receivables in Project Casagrand First City owned by Danub Homes Private Limited	1,325.76	1,387.53
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 3,000.00 Million 2. Tenor: 48 months from the date of disbursement 3. Repayment. Repayable in 30 monthly instalments 4. Principal Moratorium: 18 months from the date of first disbursement 4. Rate of interest: payable monthly 12.5% p.a (Floating) LHPLR - 5.3%		
47	Standard Chartered Capital Limited & Standard Chartered Bank	3,450.00	Borrowing entity: Casagrand Zingo Private Limited Nature of Security 1. Property: (i) first ranking exclusive Security Interest on Mortgaged Properties I - Casagrand Mercury Ph 1 - Plot No. 1 comprised in Survey No. 156/1, situated at Perambur Village, Perambur Taluk, Chennai by way of Mortgage Documents; (ii) a first ranking exclusive Security Interest on Mortgaged Properties II - Casagrand Mercury Ph 2 Plot No. 1 comprised in Survey No. 156/1, situated at Perambur Village, Perambur Taluk, Chennai by the Security Provider, by way of Mortgage Documents; (iii) a second ranking pari passu Security Interest by way of mortgage over the Casagrand Suncity Mortgaged Properties, provided any surplus ftom Casagrand Suncity Project post repayment of the Casagrand Suncity Facility shall be used towards repayment of the Facility 2. Stock and Receivables: (i) a first ranking exclusive Security interest on the Hypothecated Assets - the movable fixed assets, Current assets, Escrow accounts and receivables of the borrower Casagrand Zingo Private Limited in the project Casagrand Mercury of by way of Common Deed of Hypothecation (ii) a first ranking exclusive Security Interest on Hypothecated Assets II - the movable fixed assets, Current assets, Escrow accounts and receivables of the Casagrand Premier Builder Limited(the Security Provider) in the project Casagrand Mercury, by way of Common Deed of Hypothecation II (iii) a second ranking pari passu Security Interest in favour of the Common Security Trustee for the benefit of the Secured Parties by way of hypothecation over the Casagrand Suncity Hypothecated Assets, provided any surplus from Casagrand Suncity Project post repayment ofthe Casagrand Suncity Facility shall be used towards repayment of the Facility 3. Corporate Guarantee: Casagrand Premier Builder Limited, Casa Grande Civil Engineering Private Limited and Casa Grande Homes Private Limited.	2,133.78	2,742.25
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 5,250.00 Million Tranche A - ₹ 2,850 00 Million Tranche B - ₹ 900.00 Million Tranche C - ₹ 1,500.00 Million 2. Tenor: Door to door maturity of upto 60 months For tranche A and C of ₹ 4,350.00 million and Door to door period of upto 18 months for tranche B from the date of disbursement of each tranche 3 Repayment: Repayable after 24 months of principal moratorium in 7 half yearly instalments for tranche A and tranche C Repayable after 12 months of principal moratorium in 2 half yearly instalments for tranche B 4. Rate of interest: payable monthly Tranche A - 12.5% p.a. (fixed) Tranche B - 18.75% p.a. (fixed) Tranche C - 12.5% p.a. (fixed)		

VAITHISVARAN AND CO LLP CHARTERED ACCOUNTANTS Vikas Mantra Towers #249 R K Mutt Road Mandaveli 28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
48	Tata Capital Housing Finance Limited	640.00	Borrowing Entity: Casa Grande Zest Private Limited Nature of Security : 1. Property: (I) Extension of charge by way of registered mortgage of the Project 1 Casagrand Selenia and/or development rights of the Project 1 being developed on the Property 1 - All that piece and parcel of land admeasuring approx. Acres 17 and 04 cents in the residential project "Casagrand Selenia" situated in Pudhupakkam/Santhakuppam Village, Vandalur Taluk, Chengalpattu district (including rights, title, interest, claims, benefits, demand under the project documents both Present and future). 2. Stock, Receivables and movable property: (I) Extension of Exclusive charge by way of hypothecation of the scheduled Receivables of the project 1 Casagrand Selenia being developed on the Property 1 and all insurance proceeds, current assets and movable fixed assets, both present and future (II) Extension of Exclusive charge by way of hypothecation on the Escrow Account of the project 1 3. Co Borrower: Casagrand Premier Builder Limited	-	175.72
			Repayment Terms & Rate of Interest: 1. Facilty Type: Term of loan Total Facility Amount: ₹ 800.00 million - TL I - ₹ 400.00 million; TL II - ₹ 400.00 million 2. Tenor: 60 months (including moratorium of 36 months) from the date of disbursement of respective term loans 3. Repayment: 30 monthly instalments starting from 31st months of 1st disbursement of respective term loans 4. Principal Moratorium: 30 Months from the date of first disbursement for respective term loans 5. Interest: TL I: NCPLR of 9.90% plus 3.20% = 13.10% per annum payable monthly on floating rate basis. TL II : NCPLR of 9.9% plus 2.35% = 12.25% per annum payable monthly on floating rate basis 6. Interest Reset: Interest rate changes based on the Changes in Prime Lending Rate. The change in PLR will be at the sole discretion of TCHFL.		
49	Tata Capital Housing Finance Limited	1,100.00	Borrowing Entity: Casagrand Horizons Private Limited Nature of Security : 1. Property: (I) Extension of charge by way of registered mortgage of the Project 1 Casagrand Flagship and/or development rights of the Project 1 being developed on the Property 1 - All that piece and parcel of land admeasuring approx. -17.58 acres of land together with the structures thereon (both present and future) in the residential space project "Casagrand Flagship", situated at Jalladianpet village, Pallikaranai village, sholinganallur Taluk, chennai District (including rights, title, interest, claims, benefits, demand under the project documents both Present and future) owned by Casagrand Horizons Private Limited (II) Extension of charge by way of registered mortgage of the Project 2 Casagrand Selenia and/or development rights of the Project 1 being developed on the Property 1 - All that piece and parcel of land admeasuring approx. Acres 17 and 04 cents in the residential project "Casagrand Selenia" (all phases) situated in Pudhupakkam/Santhakuppam Village, Vandalur Taluk, Chengalpattu district (including rights, title, interest, claims, benefits, demand under the project documents both Present and future) owned by Casa Grande Zest Private Limited 2. Stock, Receivables and movable property: (I) Extension of Exclusive charge by way of hypothecation of the scheduled Receivables of the project 1 Casagrand Flagship being developed on the Property 1 and all insurance proceeds, current assets and movable fixed assets, both present and future (II) Extension of Exclusive charge by way of hypothecation of the Scheduled Receivables of the Project 2 Casagrand Selenia (all phases) being developed on the Property 2 and all insurance proceeds, current assets and movable fixed assets, both present and future (III) Extension of Exclusive charge by way of hypothecation on the Escrow Account of the project 1 Casagrand Flagship and project 2 Casagrand Selenia 3. Co Borrower: Casagrand Premier Builder Limited and Casa Grande Zest Private Limited	1,045.14	592.57
			Repayment Terms & Rate of Interest: 1. Facilty Type: Term of loan Total Facility Amount: ₹ 1100.00 million 2. Tenor: 42 months from the date of disbursement of term loan 3. Repayment: 42 monthly instalments starting from date of 1st disbursement of the facility 4. Interest: NCPLR of 10.10% plus 1.50% = 11.60% per annum payable monthly on floating rate basis. 5. Interest Reset: Interest rate changes based on the Changes in New Corproate Prime Lending Rate (NCPLR). The change in NCPLR will be at the sole discretion of TCHFL.		
50	Sundaram Home Finance Limited	107.50	Borrowing Entity: Casagrand Astute Private Limited Nature of Security : Property: Plot No. : A,B,C,Survey No. : 66/1,2,3,4,5,Village : Pallipattu , Door Nos 7,21 and 7A, Old No-17, 7B and 7A, Plot Nos: A, B and C Canal Bank Road, Kasthuribai Nagar, Velachery taluk, Chennai - 600020 Co-Borrower: Casagrand Premier Builder Limited	76.25	99.52
			Repayment Terms & Rate of Interest : 1 Facility Type: Term loan ₹ 107.50 Million 2. Tenor: 120 Month EMI 3. Rate of Interest: Interest rate of 12% per annum. Interest Rate Type Variable in line with SH-PLR % 4. Repayment: 120 EMI of ₹ 1.54 Million		

VAITHEESWARAN AND COLLEGE * CHARTERED ACCOUNTANTS * Vikas Mantra Towers 4219 R K M... Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
51	Credit Solutions India Limited	2,000.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : Property: First ranking registered mortgage over the mortgaged properties in favour of the debenture trustee, for the benefit of debenture holders in accordance with the mortgage documents Repayment Terms & Rate of Interest : 1. Facility Type: 200 senior, secured, unlisted, guaranteed, redeemable, rupee denominated, transferable, and interest bearing non-convertible cumulative debentures each having a face value of ₹ 10 Million Total Facility Amount: ₹ 2,000.00 Million 2. Tenor: 30 months from the deemed date of allotment 3. Rate of Interest: Interest rate of 21.75% per annum accrued on monthly compounding basis and payable monthly 4. Repayment: Bullet repayment at the end of tenor	2,000.00	2,000.00
52	Ascendas It Park (Chennai) Limited	57.00	Borrowing Entity: Beacon Premier Induspark Private Limited Nature of Security 1 Property: (I) Exclusive Mortgage Charge by the way of equitable mortgage on the All that piece and parcel of land in Plot No. 5 measuring about 4.625 acres in Survey Nos. 19, 21 (part), 20/1 (part), 20/10, 20/2, 20/3, 20/4, 20/5, 20/6, 20/7, 20/8, 20/9, 22/1 (part), 22/2 (part), 22/3 (part), 22/4 (Part), 22/5 (part), 22/6, 22/7, 22/8, 23/4 (part), 23/5 (Part) and 23/6 (part) situated at Panchanthurthi Village, Thiruporur Taluk, Chengalpattu District and situated within the Registration District of Chengalpattu and the Sub Registration District of Thirukazhukundaram. Together with all buildings, erections, structures and constructions of every description which are standing, erected or attached or shall at any time hereafter during the continuance of the security be erected, standing or attached to the aforesaid lands and premises or any part thereof and all plant and machinery attached to the earth, or permanently fastened to anything attached to earth / together with all undivided proportionate share of interest in the common areas and amenities, parking space, all furniture and fixtures and electrical installations and all other fixtures constructed or installed thereon.. 2 Corporate Guarantee: Casagrand Spaceintell Private Limited 3. Personal Guarantee: Mr. Arun MN and Mr. Kotpati Motiram Prasad. Repayment Terms & Rate of Interest for Land funding: 1.Facility Type: Non Convertible Debentures (Secured) 2. Term of Repayment: 30 years from the Disbursement date, which date may be extended by the Board of the Borrower with the prior written consent of the Investors. 3 Rate of Interest (IRR) : 13.15% per annum for Land funding & 11.50% per annum compounded quarterly, on the outstanding portion of Subscription Amount, including any accrued interest thereon for Construction funding. 4 Interest type: floating rate (SBI - 1 Y rate (10.25%) + Spread (2.90%)) for Land funding & 11.50% for Construction Funding. 5. Interest Reset: The SBI Base Rate shall reset on first day of every calendar year based on the prevailing SBI Base Rate on the last day of the previous calendar year. 6. Repayment Schedule: The Borrower should compulsorily redeem the outstanding Debentures on the Redemption Date (30 years from the respective Disbursement Date), which date may be extended by the Board of the Borrower with the prior written consent of the Investors,)	57.00	57.00
53	Ascendas It Park (Chennai) Limited	67.00	Borrowing Entity: Vision Premier Induspark Private Limited Nature of Security 1 Property: (I) Exclusive Mortgage Charge by the way of equitable mortgage on the All that piece and parcel of land in Plot Nos.3 and 4 measuring about 5.500 acres in Survey Nos. 17/1A (Part), 17/1B (part), 17/1C, 17/1D, 17/1E (part), 17/1F (part), 17/2A2A (part), 9/1 (part), 9/2 I (part), 9/2A (part), 9/2B (part), 9/2C (part), 9/2D (part), 9/2E (part), 9/2F (part), 9/2G, 9/2J, 9/2K (part), 9/2L, 9/2M (part), 9/2N, 9/2'O', 9/2P, 9/2Q, 9/2R, 9/2S, 9/2T, 9/3 (part), 9/4A (part), 9/4B (part), 9/4C (part), 9/4D (part), 9/5A, 9/5B, 9/5C, 9/5D, 9/5E, 9/5F, 9/5G, 9/5H, 9/5I and 9/5J situated at Panchanthurthi Village, Thiruporur Taluk, Chengalpattu District and situated within the Registration District of Chengalpattu and the Sub Registration District of Thirukazhukundaram Together with all buildings, erections, structures and constructions of every description which are standing, erected or attached or shall at any time hereafter during the continuance of the security be erected, standing or attached to the aforesaid lands and premises or any part thereof and all plant and machinery attached to the earth, or permanently fastened to anything attached to earth / together with all undivided proportionate share of interest in the common areas and amenities, parking space, all furniture and fixtures and electrical installations and all other fixtures constructed or installed thereon.. 2. Corporate Guarantee: Casagrand Spaceintell Private Limited 3. Personal Guarantee: Mr. Arun MN and Mr. Kotpati Motiram Prasad Repayment Terms & Rate of Interest for Land funding: 1.Facility Type: Non Convertible Debentures (Secured)\ 2. Term of Repayment: 30 years from the Disbursement date, which date may be extended by the Board of the Borrower with the prior written consent of the Investors. 3. Rate of Interest (IRR) : 13.15% per annum for Land funding & 11.50% per annum compounded quarterly, on the outstanding portion of Subscription Amount, including any accrued interest thereon for Construction funding. 4. Interest type: floating rate (SBI - 1 Y rate (10.25%) + Spread (2.90%)) for Land funding & 11.50% for Construction Funding. 5. Interest Reset: The SBI Base Rate shall reset on first day of every calendar year based on the prevailing SBI Base Rate on the last day of the previous calendar year. 6. Repayment Schedule: The Borrower should compulsorily redeem the outstanding Debentures on the Redemption Date (30 years from the respective Disbursement Date), which date may be extended by the Board of the Borrower with the prior written consent of the Investors,)	67.00	67.00





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
54	Aditya Birla Finance Limited	296.02	Nature of Security 1.Plot no:- NO 40, Uthukkadu Village, Walajabad Taluk, Kanchipurana District, House No:- SNo52310 New S.No.523 10A 524/9A 9B Old S.No525 1 3 New SNo525/1A IB IC 3A 3B 3C 3D 3E 3F 3G 524 5 531 9 531 10 532 1A 532 IB 532 3,532 5 5322,Floor no:- ,Building Number:- , Society Name:- ,Block no:- ,Street Name:- , Locality:- ,State:- TAMIL NADU,District: KANCHEEPURAM, Zip code:- 631601 Owner Name : CGD INDUSTRIAL PARKS PRIVATE LMTED 4.PlotNo.S.No.523/9B,10B,S.No.524/2A1,2A2,2B1,2B2,3,4,6,7,9A,9B,S.No.525/4A,4B,4C,4D,4E,4F,4G,5,S.No.53 1/12A,S.No.403/8A, House No-9,Uthukadu B Village, Walajabad Taluk, Kancheepuram 631601 (CGD Industrial Parks Pvt Ltd) 2 Hypothecation : Hypothecation on rental receivable from property A 02 of Rs.7.22 Cr P.a including Maintenance chg 3.Corporate guarantee : Casagrand Spaceintell Private Limited & Casagrand Premier Builder Limited	276.11	290.16
			Repayment Terms & Rate of Interest for Land funding: 1. Facility Type: Term Loan (Secured) 2. Term of Repayment: Repayment will be from the Rental Receipts of the Property 3. Rate of Interest (IRR) : 11.5% per annum 4. Interest Reset: Long term reference Rate of ABFL (-) 8.95% In the event of increase in the short term money market rates, ABFL has right to revise the reference rate 5 Repayment Schedule: 120 months from the date of first disbursement		
55	Aditya Birla Finance Limited	1,000.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security 1 Property: (i) First & Exclusive Charge by way of registered mortgage on 6 unsold units admeasuring 9,942 sqft of saleable area in Residential Villa Project "Casagrand Platinum" being constructed on all that piece and parcel of land admeasuring 11.83 Acres comprised in the Survey Numbers (mentioned in annexure) and situated at Padappai Village, Kundrathur Taluk, Kanchipuram District Tamilnadu along with proportionate share of undivided share of land (UDS) in the Project 1 and underlying land. (ii) First & Exclusive Charge by way of registered mortgage on 408 unsold units admeasuring 5,28,461 sqft of saleable area in Residential Apartment Project "Casagrand Primrose" being constructed on all that piece and parcel of land admeasuring 9.54 Acres comprised in the Survey Numbers {mentioned in annexure) and situated at Padappai Village, Kundrathur Taluk, Kanchipuram District Tamilnadu along with propionate share of undivided share of land (UDS) in the project and underlying land (iii) First & Exclusive Charge by way of registered mortgage on 20 unsold units admeasuring 47,533 sqft of saleable area in - Residential Villa Project "Casagrand Primrose" being constructed on all that piece and parcel of land admeasuring 9.54 Acres comprised in the Survey Numbers (mentioned in annexure) and situated at Padappai Village, Kundrathur Taluk, Kanchipuram district Tamilnadu along with proportionate share of undivided share of land (UDS) in the project and underlying land. 2 Stock, Receivables and Movable Properties. (I) Exclusive Charge by way of Deed of Hypothecation on the scheduled receivables and escrow in the Project Casagrand Platinum and Casagrand Primrose both sold and unsold 3 Co-Borrower: Casagrand Premier Builder Limited and Casa Grande Homes Private Limited	27.27	834.07
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 1000.00 Million RTL 1: ₹ 350.00 Million RTL 2: ₹ 650.00 Million 2. Tenor: 48 months 3. Repayment: Repayable in 24 monthly instalments 4. Principal Moratorium: 24 months from the date of disbursement 5. Rate of interest: payable monthly RTL 1: 11% p a (Floating) (Aditya Birla Home Finance Limited Long Term Reference Rate(LTRR) + applicable margin (-9 45%)) RTL 2: 12% p.a (Floating) (Aditya Birla Home Finance Limited Long Term Reference Rate(LTRR) + applicable margin (-8.45%))		
56	Axis RERA Opportunities Fund II	400.00	Borrowing Entity: Casa Grande Shelter Private Limited Nature of Security 1. Property: (i) First ranking exclusive by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged Property -all right, title and interest of the Company over: (a) Project and the entire Project Lands; (b) entire Saleable Area in the Project; (c) all developments thereon; and (d) entire development rights over the Project Lands - land admeasuring a total extent of 4.97 acres situated at Kundrathur Taluk and Kancheepuram District 2. Stock, Receivables and Movable Properties: (i) First ranking exclusive charge by way of hypothecation over the Hypothecated Property. 3. Corporate guarantee: Casagrand Premier Builder Limited	400.00	260.00
			Repayment Terms & Rate of Interest : 1. Facility Type: 4000 fully secured, unlisted, redeemable, cumulative, non-convertible debentures of a face value of ₹ 0.10 Million Total Facility amount: ₹ 400.00 Million 2. Final Maturity: 15 quarters from the First Deemed Date of Allotment 3. Repayment: Fully and mandatorily redeemed by the Company on the Maturity Date 4 Interim interest coupon: Compounded and due quarterly at the rate 12% p.a. till receipt of approvals or 12 months from allotment whichever is earlier and 15.90% thereafter 5. Additional Interest. Nil		

VAITHISVARAN AND CO LLP CHARTERED ACCOUNTANTS
Vikas Mahatra
Towers
RK Salai
Mandaveli-28
CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
57	Bajaj Housing Finance Limited	1,490.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security 1. Property: (i) Exclusive first charge by way of registered mortgage on developer share of unsold units and UDS there upon in the project "Casagrand Massimo" (ii) Exclusive first charge oy way of registered mortgage of project land of Casagrand Massimo situated at Kundrathur 2. Stock, Receivables and Movable Properties: (i) Exclusive charge by way of hypothecation of scheduled receivables and receivables from unsold units of the project and all insurance proceeds, both present and future cash flows of the Project "Casagrand Massimo" (ii) Exclusive Charge on the escrow accounts of the Project and all monies credited/deposited therein (in all forms) 3. Co-borrower: Casagrand Premier Builder Limited	1,067.78	1,250.63
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Total Facility amount: ₹ 1,850.00 Million 2. Tenor: 84 months 3. Repayment: Repayable in 42 equal monthly instalments from 43th month from the date of disbursement 4. Principal Moratorium: 42 months from the date of disbursement 5. Rate of interest: payable monthly 11.50% p.a (Floating) (BHFL-CF-FRR) + applicable margin (-6.5%))		
58	Kotak Mahindra Investments Limited	605.00	Borrowing Entity: Casa Grande Garden City Builders Private Limited Nature of Security : 1. Property: (I) Extension of first & Exclusive Charge by way of registered mortgage on land admeasuring -10.25 acres and buildings/units/structures constructed/to be constructed, along with existing and future FSI of the project "Casagrand Vivacity" and the Receivables arising therefrom comprised In Survey No:93 and 99, located at Chikkanagamangala Village, Sarjapura Hobli, Anekal Taluk, Bengaluru 560099, Karnataka owned by Casa Grande Garden City Builders Pvt Ltd. (ii) Extension of first & Exclusive Charge by way of registered mortgage on land admeasuring 4.87 Acres and the Project "CASAGRAND CLOUD 9" in Survey No. 3O712lPartl [4 Acres 19.2 Cents out of 5.04 Acres] and Survey No. 310/2 (part) [67.8 Cents out of 1.60 Acresl (excludingt972.\7 Square Meters or 2L,220 Sq.Ft in S. No. 3O7 l2B (part) gifted towards Open Space Reservation out of 4.87 Acres) situated at Sholinganallur I Village, TNHB Main Road, Sholinganallur Taluk, Chennai District, Tamilnadu - 600 119, owned by Casa Grande Milestone Pvt Ltd 2 Stock & Receivables: Escrow of all Eligible Receivables (Sold + Unsold) from above securities - Vivacity and Cloud9 including but not limited to deposits/rentals/sales proceeds/any other receipts of any nature from the Projects 3 Co-Borrower: Casagrand Premier Builder Limited and Casa Grande Milestone Private Limited	-	307.02
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Rs 1,200 Million 2. Tenor: 36 months 3 Repayment: Principal shall be repaid in 21 equal monthly instalments starting from 16th month after the first date of disbursement 4. Interest: 11.00% p.a. (fixed)		
59	India Realty Excellence Fund VI	670.00	Borrowing Entity: Gazy Mag Private Limited Nature of Security : 1. Property: First ranking exclusive charge by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged Property - All that piece and parcel of lands totally admeasuring 34grounds 1766 sq.ft, situated at Parameshwari Nagar, Lattice Bridge Road, Adyar, Urur Village, Velachery Taluk, Chennai District - 600 020 2. Stock & Receivables & moveable Properties: First ranking exclusive charge by way of hypothecation in respect of the Hypothecated project Property Adyar 3. Corporate Guarantee: Casagrand Premier Builder Limited	670.00	670.00
			Repayment Terms & Rate of Interest : 1. Facility Type: Company issue up to 700 unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par of ₹ 1.00Million each aggregating to ₹ 700.00 Million 2. Maturity Date: August 30, 2028 3. Coupon: 0.001% p.a. compounded annually and payable when cashflows are available in the escrow account 4. Redemption: Redeemable at 22% IRR		

VAITHISVARAN AND CO. CHARTERED ACCOUNTANTS Vikas Mantra Town #749 Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
60	India Realty Excellence Fund	530.00	Borrowing Entity: Casagrand Hyderwise Private Limited Nature of Security : 1. Property: First ranking exclusive charge by way of a memorandum of deposit of title deeds (and registration thereon in respect of the Mortgaged Property - All that land measuring Acres 12-11 Guntas, comprising, (a) Acres 11-15 Guntas in Survey No. 623 and (b) Acres 0-36 Guntas in Survey No. 626/Part, situated at **Poodur Village**, Medchal Mandal, Medchal-Malkajgiri District, Telangana State 2. Stock and receivables & Movable Properties: (I) First ranking exclusive charge by way of hypothecation over the Hypothecated Property - all present and future movable properties of the Casagrand Hyderwise Private Limited in relation to the Project (Poodur) including without limitation: (a) all entitlement and rights of the Company on the Receivables, moveable assets and future cash flows in respect of the Project; and (b) the Escrow Accounts, Construction Account, all other bank accounts of the Company and all monies and investments lying to the credit of the Escrow Accounts, Construction Account 3. Corporate guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: 5,300 Unlisted, secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 1.00 Million 2. Final Maturity: On or prior to December 31, 2029 3. Repayment: NCDs are redeemable in 1 instalment on 31st December, 2029 4. Prepayment - Debenture repayment amount is repayable at any time from the internal accruals arising from the cashflows of the project, which shall be a minimum of ₹ 20.00 Million unless otherwise agreed by the debenture trustee. 5. Interim interest coupon: monthly compounded at the rate of 10% p.a (fixed) payable quarterly. 6. Interest Moratorium: Upto March 31, 2026 7. Additional Interest: The Additional Interest at IRR of 14% on subscription amount shall be payable simultaneously with any payment of Principal made to the Debenture Holders in the same proportion as the Principal repaid	530.00	530.00
61	STCI Finance Limited	700.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (i) First Exclusive charge on the Project "Casagrand Avenue Park" together with project land (Total land area of 3.92 Acres i.e 1,70,943 sq ft, parking spaces, common area, amenities and building/ WIP/ present (built up area of 3,96,788 sq ft. consist of 209 units and future development rights/WIP/Construction thereon, located at Neelankarai Village and S.No.Z3/24 of Seevaram Village within the limit of Greater Chennai Corporation, Sholinganallur Taluk, Chennai District (ii) First exclusive charge on all unsold units in the Project "Casagrand Avenue Park" 2. Stock & Receivables: First exclusive charge on all existing and future receivables from sold and unsold units project "Casagrand Avenue Park'. 3. Co-Borrower: Casa Grande Milestone Private Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Rs. 850 Million 2. Tenor: 48 months 3. Repayment: Principal shall be repaid in 24 equal monthly instalments starting from 24th month after the first date of disbursement 4. Interest: 13.00% p.a. (Reset at time of annual review)	-	562.56
62	Tata Capital Housing Finance Limited	1,650.00	Borrowing Entity: Casagrand Hyderwise Private Limited Nature of Security : 1. Property: (i) Exclusive charge by way of registered mortgage/MoDT of the Project 1 and/or development rights of the Project 1 "Casagrand Evon" being developed on the Property 1 - All that piece and parcel of land (along with Development Rights, TDR, and any other rights) admeasuring acres 6-34 Guntas (out of larger land admeasuring Acres 10-10 Guntas), in survey number 105/4, situated at Kompally Village, Dundigal-Gandimaisamma Mandal, Medchal-Malkajgiri District, Telangana State. (ii) Extension of Charge on Additional Security i.e. Project 2 (Casagrand Majestica) by way of registered simple mortgage (including rights, title, interest, claims, benefits, demand under the project documents both Present and future) 2. Stock & Receivables: (i) Exclusive charge by way of hypothecation of the Scheduled Receivables of the Project 1 "Casagrand Evon" being developed on the Property 1 "kompally" and all insurance proceeds, current assets and movable fixed assets, both present and future. (ii) Exclusive charge by way of hypothecation on the Escrow Account of the Project 1 and the DSRA (iii) Extension of Charge on way of hypothecation of the Scheduled Receivables of Project 2 being developed on the Property 2 and all insurance proceeds, current assets and movable fixed assets, both present and future. 3. Co-Borrower: Casagrand Premier Builder Limited and Casa Grande Smart Value Homes Pvt Ltd Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Rs. 850 Million 2. Tenor: 48 months 3. Repayment: Principal shall be repaid in 24 equal monthly instalments starting from 24th month after the first date of disbursement 4. Interest: 13.00% p.a (Reset at time of annual review)	1,511.12	1,476.04

VAITHISWARAN & CO LLP
Vikas Mantra
Towers, 249
RK Salai, Mandaveli-28
CHARTERED ACCOUNTANTS

CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
63	Aditya birla Finance Limited	1,000.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (i) First and exclusive charge by the way of registered mortgage on 291 unsold units admeasuring 4,70,487 Sq Ft. of saleable area in Residential project "Casagrand French Town" located at Kovilancheri, Chengalpattu - 600041 2. Stock & Receivables: (i) First and exclusive charge by the way of Deed of Hypothecation on the scheduled receivables in the project "Casagrand French Town" 3. Co-Borrower: Casagrand Premier Builder Limited	264.94	840.00
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan Rs. 1000 Million 2. Tenor: 48 months 3. Repayment: Principal shall be repaid in 24 equal monthly instalments starting from 24th month after the first date of disbursement 4. Interest: 11.50% p.a. (8.95% below ABFL's LTRR - 20.45%p.a.)		
64	Amya Real Estate Fund	1,300.00	Borrowing Entity: Casagrand Lotus Private Limited Nature of Security : 1. Property: (i) First ranking pari paasu charge by way of memorandum of deposit of title deeds in respect of the mortgaged property - Project Land 1 - All that piece and parcel of coverted lands admeasuring 8 acres 17.5 guntas situated at Mallasandra Village, Uttarahalli Hobli, Bengaluru South Taluk, Bengaluru Urban district, Karnataka 560062. (ii) First ranking pari paasu charge by way of memorandum of deposit of title deeds in respect of the mortgaged property - Project Land 2 - All that piece and parcel of coverted lands admeasuring 1 acre 23 guntas situated at Mallasandra Village, Uttarahalli Hobli, Bengaluru South Taluk, Bengaluru Urban district, Karnataka 560062. 2. Stock & Receivables & moveable Properties: (i) First ranking pari paasu charge by way of hypothecation in respect of the Hypothecated project Property - Project Land 1 mentioned above (ii) First ranking pari paasu charge by way of hypothecation in respect of the Hypothecated project Property - Project Land 2 mentioned above 3. Corporate Guarantee: Casagrand Premier Builder Limited	1,282.90	201.00
			Repayment Terms & Rate of Interest : Series I 1. Facility Type: Company issue up to 7300 unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par of ₹ 0.10Million each aggregating to ₹ 730.00 Million 2. Maturity Date: March 31, 2031 3. Coupon: 12% p.a. compounded quarterly and payable quarterly. interest moratorium till March 31,2026. 4. Redemption: Redeemable at 19.44% IRR Series II 1. Facility Type: Company issue up to 5700 unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par of ₹ 0.10Million each aggregating to ₹ 570.00 Million 2. Maturity Date: March 31, 2031 3. Coupon: 12% p.a. compounded quarterly and payable quarterly. interest moratorium till March 31,2026. 4. Redemption: Redeemable at 16.00% IRR		
65	Kotak Mahindra Investments Limited	100.00	Borrowing Entity: Casa Grande Garden City Builders Private Limited Nature of Security : No security	-	100.00
			Repayment Terms & Rate of Interest : 1. Term of loan: ₹ 100.00 million -Tenor: 90 days 2. Repayment of loan principal: end of tenor 3. Interest Rate 12% p.a (fixed)		
66	Kotak Mahindra Investments Limited	1,000.00	Borrowing Entity: Ambojini Property Developers Private Limited Nature of Security : 1. Property: (i) First and Exclusive charge by way of registered mortgage on land admeasuring 3.91 acres (approx.) situated at K.P.K Nagar, Kottivakkam Village, Sholinganallur Taluk, Chennai, Tamilnadu - 600096 owned by Ambojini Property Developers Pvt Ltd. (ii) Extension of first & Exclusive Charge by way of registered mortgage on land admeasuring 4.87 Acres (approx.) and the project "CASAGRAND CLOUD 9 situated at Sholinganallur I village, TNHB Main Road, Sholinganallur Taluk, Chennai District, Tamilnadu - 600 119. owned by Casa Grande Milestone Private Limited 2. Stock & Receivables & moveable Properties: Escrow of Eligible Receivables arising from security Casagrand Cloud 9. Eligible Receivables means all the Receivables and inflows from security properties which are available to the mortgagor in accordance with the RERA Act. Lender has right to stipulate escrow of eligible receivables from security 1 at the time of launch 3. Co-Borrower: Casagrand Premier Builder Limited, Casagrand Regale Private Limited, Casa Grande Milestone Private Limited	190.28	990.00
			Repayment Terms & Rate of Interest : 1. Term of loan: TL1: ₹ 850.00 million TL2: ₹ 150.00 million 2. Tenor: 30 months including 6 months of prinicpal moratorium 3. Repayment of loan principal: 24 equal monthly instalments from 7th month from the date of disbursement 4. Interest Rate: 11% p.a (fixed)		

VAITHISVARAN AND CO LLP ★ CHARTERED ACCOUNTANTS ★ Vikas Mantra Towers #249 R K Mutt Road Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
67	Motilal Oswal Finvest Limited	80.00	Borrowing Entity: Casagrand Hyderwise Private Limited Nature of Security : 1. Property: (i) First ranking charge by way of memorandum of deposit of title deeds (and registration thereon respect of the Mortgaged Property - all that piece and parcel of land measuring 7 Acres 39 Guntas situated at Ameenapur Village, Ameenpur Mandal, Sangareddy District, Telangana. 2. Stock & Receivables & moveable Properties: First ranking charge by way of hypothecation over Hypothecated Property - all present and future movable properties in relation to the Project Land Project including without limitation: (a) all receivables and future cash flows from the Project Land, Project (induding the Receivables); (b) the Escrow Accounts, Constructon Account, invesments in relation to the project (c) such other current and moveable assets of the company in respect of the project 3. Corporate Guarantee: Casagrand Premier Builder Limited	-	80.00
			Repayment Terms & Rate of Interest : 1. Facility Type: Company issue up to 800 unlisted, fully secured, redeemable, cumulative, non-convertible Series II debentures of par va,lue of ₹ 0 10Million each aggregating to ₹ 80.00 Million 2. Maturity Date: February 28, 2027 3. Coupon: 10% p.a. compounded monthly and payable quarterly 4. Redemption: Redeemable at 18.5% IRR		
68	India Realty Excellence Fund VI	560.00	Borrowing Entity: Danub Homes Private Limited Nature of Security : 1. Property: (i) First ranking charge by way of memorandum of deposit of title deeds (and registration thereon respect of the Mortgaged Property - all right, title and interest over the entire Project, entire project land totalling an extent of 8.85 acres situated at Koladi Village, Tiruvallur District, Tamil Nadu including all developments thereon. 2. Stock & Receivables & moveable Properties: First ranking charge by way of hypothecation over Hypothecated Property - all present and future movable properties in relation to the Project Land and Project including without limitation: (a) all receivables and future cash flows flom the Project Land and Project (including the Receivables); (b) the Escrow Accounts, Construction Account (c) such other current and movable assets of the Company 3. Corporate Guarantee: Casagrand Premier Builder Limited	560.00	560.00
			Repayment Terms & Rate of Interest : 1. Facility Type: Company issue up to 5600 unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0.10Million each aggregating to ₹ 560.00 Million 2. Maturity Date: January 31, 2031 3. Coupon: 10% p.a. compounded monthly and payable quarterly 4. Redemption: Redeemable at 19% IRR		
69	Motilal Oswal Home Finance Limited	420.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (i) First ranking charge by way of memorandum of deposit of title deeds (and registration thereon respect of the Mortgaged Property - all right, title and interest over the entire Project "Casagrand Madelyn" and Project land situated at Thirumudivakkam Village, Kancheepuram District, Chennai, Tamil Nadu - 600044 including all developments thereon. 2. Stock & Receivables & moveable Properties: First ranking charge by way of hypothecation over Hypothecated Property - all present and future movable properties in relation to the Project Land and Project including without limitation: (a) all receivables and future cash flows flom the Project Land and Project (including the Receivables); (b) the Escrow Accounts, Construction Account (c) such other current and movable assets of the Company 3. Corporate Guarantee: Casagrand Premier Builder Limited	397.56	420.00
			Repayment Terms & Rate of Interest : 1. Term of loan: TL1: ₹ 360.00 million TL2: ₹ 60.00 million TL2: ₹ 180.00 million 2. Tenor: 36 months including 14 months of prinicpal moratorium (March 31,2028) 3. Repayment of loan principal: 8 equal quarterly instalments post completion 14 months of principal moratorium 4. Interest Rate: 13.75% p.a (floating - RPLR (20.3% p.a. minus 6.55%) monthly compounded and payable quarterly		

VAITHISVARAN AND CO LLP Vikas Mantra Towers R K Salai Road Mandaveli-28 CHARTERED ACCOUNTANTS

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
70	Motilal Oswal Finvest Limited	280.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (i) First ranking charge by way of memorandum of deposit of title deeds (and registration thereon respect of the Mortgaged Property - all right, title and interest over the entire Project "Casagrand Madelyn" and Project land situated at Thirumudivakkam Village, Kancheepuram District, Chennai, Tamil Nadu - 600044 including all developments thereon. 2. Stock & Receivables & moveable Properties: First ranking charge by way of hypothecation over Hypothecated Property - all present and future movable properties in relation to the Project Land and Project including without limitation: (a) all receivables and future cash flows flom the Project Land and Project (including the Receivables); (b) the Escrow Accounts, Construction Account (c) such other current and movable assets of the Company 3. Corporate Guarantee: Casagrand Premier Builder Limited	265.04	280.00
			Repayment Terms & Rate of Interest : 1. Term of loan: TL1: ₹ 240.00 million TL2: ₹ 40.00 million TL2: ₹ 120.00 million 2. Tenor: 36 months including 14 months of prinicpal moratorium (March 31, 2028) 3. Repayment of loan principal: 8 equal quarterly instalments post completion 14 months of principal moratorium 4. Interest Rate. 13.75% p.a (floating - RPLR (20.3% p.a minus 6.55%) monthly compounded and payable quarterly		
71	State Bank of India	670.00	Borrowing Entity: Casa Grande Grace Private Limited Nature of Security : 1 Property: Mortgage of the project land situated at S.Nos. 240/13 measuring acres 8 and 45 cents and S.Nos. 240/15 measuring 4 acres and 76 cents totally measuring up to 13 acres 21 cents at kalavakkam village, Thiruporur Taluk, Chengalpattu District and present and future built up area in project "Southbrooke Phase II" 2. Stock, Receivables & Movable properties: (I) hypothecation of the moveable assets / stocks / work in progress of the project - Southbrooke Phase II (ii) Charge on the cashflows / receivables from the project by the way if hypothecation 3. Corporate Guarantee: Casagrand Premier Builder Limited	450.18	389.49
			Repayment Terms & Rate of Interest : 1. Facility Type: Project specific one time Cash credit Total Facility amount: ₹ 800.00 Million 2 Final Maturity: Sep-27 3. Repayment: Repayable in 12 instalments from Apr-2025 4. Interest Rate: 9.20% p.a. (MCLR-6M(8.6%) plus 0.6% margin)		
72	Sundaram Home Finance Limited	100.00	Borrowing Entity: Casagrand Magick Rufy Private Limited Nature of Security : 1. Property: Charge over the immovable property in respect of which the loan is provided and / or such other security as determined by SHFL Door No. : OS No..183,184,189, Plot No. : 2,Survey No : 23,Village : Arumbakkam, Plot No 2 D No 7/6, Panchali Amman Koil Street, Arumbakkam, Taluk : Aminjikarai, District : Chennai,State : Tamil Nadu,Pin Code : 600106 2. Co-Borrower: Casagrand Premier Builder Limited, Casagrand Astute Private Limited	72.91	98.27
			Repayment Terms & Rate of Interest : 1. Facility Type: Home loan ₹ 100.00 Million 2. Tenor: 120 Month EMI 3. Rate of Interest: Interest rate of 12.5% per annum. Interest Rate Type Variable in line with SHFL Home -PLR 4. Repayment: 120 EMI of ₹ 1.46 Million		
73	Brios Finvest India Limited	500.00	Borrowing Entity: Casagrand Exotia Pvt Limited Nature of Security 1. Property: Exclusive Registered Mortgage Equitable Mortgage over Immovable Property situated at padappai village, kancheepuram district.	-	425.00
			Repayment Terms & Rate of Interest : 1. Facility Type: Working Capital Term Loan Total Facility amount: ₹ 500.00 Million 2. Tenor: 10 months 3. Repayment: Repayable in 10 monthly instalments 4. Rate of interest: payable monthly 12.67% p.a		

VAITHISVARAN AND CO LLP CHARTERED ACCOUNTANTS
Vikas Mantra
Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
74	Aditya Birla Capital Ltd	500 00	Borrowing Entity: Casagrand Hyderwise Private Limited Nature of Security : 1. Property: Residential Villa project "Casagrand Belair" situated at all the piece and parcel of the land admeasuring 9 acre 14 guntas located at survey Nos. 525/A and 525/B , Gowdavalli Village, Medchal Mandal, Medchal-Malkajgiri District (erstwhile Ranga Reddy District). Telangana - 501401. 2 Co-borrower: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor-48 months including 24 months of moratorium 3. Rate of Interest: Interest rate of 12% &11% per annum Interest Rate Type- Floating 4. Repayment: 24 installments	239.00	-
75	HDFC Bank Limited	351 85	Borrowing Entity: Casagrand Vivacity Private Limited Nature of Security : 1. Property. Project Name "Paragon" located along Pallavaram-Thoraipakkam Road, Pallavaram, Chennai. 2. Co-Borrower: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor-RTL-Door to Door tenor of 60 months from the date of first disbursement. 3. Rate of Interest: Interest rate of 9.5% per annum Interest Rate Type fully floating. 4. Repayment. Bullet repayment at the end of the 60th month from the date of disbursement, payment to be made from either the proceeds of Lease Rental Discounting (LRD) or borrower's own sources.	341 82	
76	Tata Capital Housing Finance Limited	1,650 00	Borrowing Entity: Casagrand Millenia Private Limited Nature of Security : 1. Property: Residential project "Casagrand Caladium" being developed by the Borrower. All that piece and parcel of the immovable property being land together with the structures thereon (both present and future) comprised in land (i) admeasuring 37 Ares in Plot No.74 totalty admeasuring 83 Ares bearing Gat No.1185/A/plan7lA and (ii) admeasuring 31Ares in Plot No. 7B bearing Gat No.1185lA/PlanT lB ,totally admeasuring 01 Hectare 18 Ares, situate, lying and being at Village Wagholi, Taiuka Haveli District Pune, within the limits of Pune Municipal Corporation. 2. Co-Borrower: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Tyne: Term Loan 2. Tenor-RTL-Door to Door tenor of 60 months from the date of first disbursement. 3. Rate of Interest. Interest rate of 12.95%/12.50% per annum. Interest Rate Type -Floating. 4. Repayment: The Borrower agrees and undertakes to repay the Lender the principa I amounts of the Facility in 24 monthly instalments.	991 42	
77	Varde Partners	2,000.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security :Unsecured Repayment Terms & Rate of Interest : 1 Facility Type: NCD. 2. Tenor-21 months. 3. Rate of Interest: Interest rate of 21 75% per annum. Interest Rate Type- Fixed. 4. Repayment: 28th February 2027 (21 monthly instalments).	2,000.00	

VAITHISWARAN AND CO LLP CHARTERED ACCOUNTANTS

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Restated Consolidated Financial Statement for the period ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
78	Oxyzo Financial Services Limited	300.00	Borrowing Entity: Casagrand Premier Builder Limited. Nature of Security : 1. Property: 1. Property: Residential project named "Casagrand Windsor Court" with RERA ID: P024 in Survey No.: 24 PART in Malikdanguda Village and Sy.No. 558 PART, 560 in Mankhal Village, at Maheshwaram, Ranga Reddy, Telangana, 5013 saleable area of 85,779 sq fts. with 21 villa units and 2 clubhouses as per the Lender at the time of disbursement. Repayment Terms & Rate of Interest : 1. Facility Type: Unsubordinated Senior Secured term loan. 2. Tenor- 30 months. 3. Rate of Interest: Interest rate of 13% per annum. Interest Rate Type-Fixed. 4. Repayment: To be repaid in 25 equal monthly principal instalments starting from the end Moratorium Period (5 months).	183.70	-
79	Aditya Birla Capital Ltd	800.00	Borrowing Entity: Casagrand Lotus Private Limited. Nature of Security : 1. Property: (i) Extension of charge by way of registered mortgage of unsold units in the residential project named "Casagrand Casablanca" being developed by the Borrower on all that piece and parcel of the immovable property comprised in land admeasuring 17 Acres and 12 Guntas situated at Mallasandra Village, Uttarahali Hobli, Bangalore South Taluk, Bangalore Rural District - 560062. (ii) Extension of charge by way of registered mortgage of unsold units in the residential project named "Casagrand Platinum" being developed by Casa Grande Civil Engineering Private Limited on all that piece and parcel of the immovable property comprised in land admeasuring 11 .83 Acres located at Mannivakkam, Chennai- 602301 (iii) Extension of charge by way of registered mortgage of unsold units in the residential project named "Casagrand Primrose (Apartments & Villas)" being developed by Casa Grande Civil Engineering Private Limited on all that piece and parcel of the immovable property comprised in land admeasuring 9.54 Acres located at Mannivakkam, Chennai-602301. 2. Stock & Receivables & moveable Properties: (i) Exclusive charge by way of hypothecation and escrow on the receivables from sold and unsold units of project "Casagrand Casablanca" (ii) Extension of charge by way of hypothecation on the scheduled receivables of Projects Platinum, Primrose Apartments & Primrose Villas including sold and unsold receivables 3. Co-borrower: Casa Grande Civil Engineering Private Limited, Casagrand Premier Builder Limited, Casa Grande Homes Private Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 48 months. 3. Rate of Interest: Interest rate of 11% per annum Interest Rate Type-Floating 4 Repayment: To be repaid in 24 monthly principal instalments starting from the end of Moratorium Period (24 months).	792.00	-
80	Aditya Birla Finance Limited	400.00	Borrowing Entity: Casa Grande Civil Engineering Private Limited Nature of Security : 1. Property: (i) Extension of charge by way of registered mortgage of unsold units in the residential project named "Casagrand Platinum" being developed by Casa Grande Civil Engineering Private Limited on all that piece and parcel of the immovable property comprised in land admeasuring 11 .83 Acres located at Mannivakkam, Chennai- 602301. (ii) Extension of charge by way of registered mortgage of unsold units in the residential project named "Casagrand Primrose (Apartments & Villas)" being developed by Casa Grande Civil Engineering Private Limited on all that piece and parcel of the immovable property comprised in land admeasuring 9.54 Acres located at Mannivakkam, Chennai-602301. 2. Stock & Receivables & moveable Properties: Extension of charge by way of hypothecation on the scheduled receivables of Projects Platinum, Primrose Apartments & Primrose Villas including sold and unsold receivables 3. Co-borrower: Casagrand Premier Builder Limited, Casa Grande Homes Private Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 40 months. 3. Rate of Interest: Interest rate of 11.50% per annum. Interest Rate Type-Floating 4 Repayment: To be repaid in 24 monthly principal instalments starting from the end of Moratorium Period (16 months).	391.78	-
81	Axis Finance Limited	1,000.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: Exclusive charge by way of mortgage over ~32.3 acre land at Sriperumbudur C village, Chennai owned by CGD Spaceone Private Limited 2. Corporate Guarantee: CGD Spaceone Private Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 48 months 3. Rate of interest: Interest rate of 11% per annum. Interest Rate Type-Fixed 4 Repayment: To be repaid in 16 quarterly principal instalments	916.49	-

Vikas Mantra Towers M249 R K Mutt Road Mandaveli-28 CHARTERED ACCOUNTANTS
CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
82	Hero Fincorp Limited	2,500.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (i) Exclusive mortgage by way of registered mortgage of Land and the structures thereupon (Present and future) spread across 20 acres in Paddappai (ORR), Chennai (ii) Exclusive mortgage by way of registered mortgage of Land and the structures thereupon (Present and future) of Residential Project Casagrand Cheers land with Extent of 2.67 acres and its future phases with Extent of 3.7 acres, i.e. Phase-2 residential- 2.54 acres & Commerical Portion - 1.15 acres, totalling upto 6.37 acres 2. Stock & Receivables & movable Properties: (i) Exclusive charge by way of hypothecation of future cashflows of Project Padappai & Project Casagrand Cheers along with escrow accounts of the Project Casagrand Cheers (ii) Cross-Collateralization via extension of hypothecation of cashflow from Existing Facilities (including Project cashflow / Mandatory prepayments). Post repayment of Existing Facilities, the cashflow and securities will continue to remain secured for the current facility and any surplus will be available for prepayment of the same. 3. Co-Borrwers: Casagrand Fresh Private Limited, Casa Grande Garden City Euilder Private Limited, Casagrand Exotia Private Limited, Casagrand Bizpark Private Limited, Casa Grande Civil Engineering Private Limited, Casa Grande Homes Private Limited	2,011.71	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 36 months. 3. Rate of Interest: Interest rate of 13% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 24 monthly principal instalments starting from the end of Moratorium Period (12 months).		
83	Kotak Mahindra Investments Limited	1,540.00	Borrowing Entity: Casagrand Stage7 Private Limited Nature of Security : 1. Property: (i) First & Exclusive Charge by way of registered mortgage on land admeasuring 21.86 Acres (approx.) and the Project "Casagrand Casamia" situated at Anakaputhur and Polichallur Villages, Pallavaram Taluk, Chengalpattu District, within the limit of Tambaram Corporation And Chennai, Tamilnadu - 600 074 developed by the Borrower (ii) Extension of first and exclusive charge by way of registered mortgage on land admeasuring 4.87 Acres (approx.) and the Project 'Casagrand Cloud9" situated at Sholinganallur I Village, TNHB Main Road, Sholinganallur Taluk, Chennai District, Tamilnadu - 600 119 developed by Casa Grande Milestone Private Limited 2. Stock & Receivables & movable Properties: (i) Exclusive charge by way of hypothecation of Receivables of project Casagrand Casamia along with escrow accounts of the project (ii) Extension of charge by way of hypothecation of receivables of project Casagrand Cloud9 along with escrow accounts of the project 3. Co-Borrwers: Casa Grande Milestone Private Limited, Casagrand Premier Builder Limited	1,382.07	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 48 months. 3. Rate of Interest: Interest rate of 10.75% per annum. Interest Rate Type-Fixed 4. Repayment: To be repaid in 30 monthly principal instalments starting from the end of Moratorium Period (18 months).		
84	India Realty Excellence Fund IV	670.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (i) First ranking pari passu charge by way of deed of simple mortgage of the mortgage properties - All that piece and parcel of the vacant land admeasuring ~11.03 acres situated in Perumbakkam village, Tambaram taluk, chengalpattu district, along with the structures thereon present and future (ii) First ranking pari passu charge by way of deed of simple mortgage of the Right of way / Relinquishment Land - All that piece and parcel of the vacant land admeasuring 0.27 acres situated in Perumbakkam village, Tambaram taluk, chengalpattu district, along with the structures thereon present and future 2. Stock & Receivables & movable Properties: First ranking pari passu charge by way of hypothecation over the Hypothecated property - all present and future movable properties of the Company in relation to the Project situated in Perumbakkam	-	-
			Repayment Terms & Rate of Interest : 1. Facility Type: 6,700 Unlisted, secured, redeemable, cumulative, non-convertible Series I debentures at par value of ₹ 0.10 Million each Total Facility amount: ₹ 6,700.00 Million 2. Final Maturity: On or prior to December 31, 2030 3. Repayment: NCDs are redeemable in 4 equal quarterly instalments as below: (i) 25% of the Principal on March 31, 2030; (ii) 25% of the Principal on June 30,2030; (iii) 25% of the Principal on September 30, 2030; (iv) 25% of the Principal on December 31, 2030 4. Interim interest coupon: monthly compounded and due quarterly at the rate 10% p.a. First coupon due on November 30, 2026. moratorium period for interest up to August 31, 2026. 5. Additional Interest: the additional interest payable at an amount that provides an IRR of 19% p.a. simultaneously with payment of principal.	345.00	-

VAITHISWARAN A... Vikas Mandha... Towers #2... R K Mutt Road... Mandaveli... CHARTERED...

CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
85	State Bank of India	150.00	Borrowing Entity: Casagrand Covaan Private Limited Nature of Security : 1. Property: Equitable mortgage and exclusive charge over the project land CASAGRAND CELEST and the proposed construction on the same bearing SF No.524/2A & 524/2B, Jasmine Nagar, Sulur Village, Sulur TK, Coimbatore 641402 with Extent of the site of 10,764.54 Sq.m or 2.66 acres, belongs to M/s Casagrand Covaan Private Limited. 2. Stock & Receivables & movable Properties: Hypothecation of the movable assets / stocks/work in progress of the project Celest. Charge on the cash flows / receivables from the project by way of hypothecation. 3. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1 Facility Type: Term Loan 2. Tenor- 44 months. 3. Rate of Interest: Interest rate of 9.15% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 12 monthly principal instalments starting from the end of Moratorium Period (32 months).	198.41	-
86	DCB Bank Limited	700.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: (I) Exclusive Charge on Receivables of both sold and unsold units of project "Casagrand Jarvis" being developed in chennai by Exotia Builder Private Limited, a wholy owned subsidiary of Casagrand Premier Builder.	779.34	-
87	Credit Solutions India Trust	2,280.00	Borrowing Entity: Casagrand Beacon Private Limited Nature of Security : Property: First ranking registered mortgage over the mortgaged properties in favour of the debenture trustee, for the benefit of debenture holders in accordance with the mortgage documents Repayment Terms & Rate of Interest : 1. Facility Type: 228 senior, secured, unlisted, guaranteed, redeemable, rupee denominated, transferable, and interest bearing non-convertible cumulative debentures each having a face value of ₹ 10 Million Total Facility Amount: ₹ 2,280.00 Million 2. Tenor: 15 months from the deemed date of allotment 3. Rate of Interest: Interest rate of 20.05% per annum accrued on monthly compounding basis and payable monthly 4. Repayment: Bullet repayment at the end of tenor	2,280.00	-
88	Yubi Markets Private Limited	700.00	Borrowing Entity: Casa Grande Grace Private Limited Nature of Security : Property. Being the land measuring a total extent of 3 46 Acres comprised and situate at Senneerkuppam Village, Poonamallee Taluk and Tiruvallur District and situate within the Registration District of Chennai South and Sub Registration Dishict of Kunrathur. Repayment Terms & Rate of Interest : 1. Facility Type: 280 senior, secured, unlisted, redeemable, taxable non-convertible debentures each having a face value of ₹ 2.5 Million Total Facility Amount: ₹ 700.00 Million 2. Tenor: 15 months from the deemed date of allotment 3. Rate of Interest: Interest rate of 20.05% per annum accrued on monthly compounding basis and payable monthly 4. Repayment: Bullet repayment at the end of tenor	671.50	-

VAITHISVARAN AND CO LLP * CHARTERED ACCOUNTANTS * Vikas Mantra 24 R K Mutt Road Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
89	Vivriti Asset Management Pvt Ltd	900.00	Borrowing Entity: Beacon Ace Induspark Private Limited Nature of Security 1. Property: (i) First ranking pari passu charge over the Mortgaged Properties - All that piece and parcel of lands totally admeasuring an extent of 14.415 Acres situated at Sriperumbudur 'A' Village, Sriperumbudur Taluk and Kanchipuram District owned by Beacon Ace induspark Private Limited and structures thereon present and future (ii) First ranking pari passu charge over the Mortgaged Properties - All that piece and parcel of lands totally admeasuring an extent of 17.355 Acre situated at Sriperumbudur 'A' Village, Sriperumbudur Taluk and Kanchipuram District and situated within the Sub-Registration District of Sriperumbudur and Registration District of Chengalpet, owned by Beacon Ace induspark Private Limited and structures thereon present and future 2. Stock & Receivables & movable Properties: (i) First ranking pari passu charge over the Hypothecated Properties - movable assets / stocks/work in progress, cash flows & Receivables of the project situated in Sriperumbudur A village in Beacon Ace induspark private Limited (ii) First ranking pari passu charge over the Hypothecated Properties - movable assets / stocks/work in progress, cash flows & Receivables of the project situated in Sriperumbudur C village in Beacon Logistix induspark private Limited (iii) First ranking pari passu charge on the Cash Margin of 2.8% on the Debentures issued (iv) first ranking pari passu charge on the Cash Margin of 2.8% on the debentures issued by Beacon Logistix induspark private Limited 3. Corporate Guarantee: Casagrand Premier Builder Limited, Casagrand Spaceintell Private Limited, Beacon Logistix Induspark Private Limited 4. Share Pledge: Pledge of shares of Casagrand Spaceintell Private Limited in Beacon Ace Induspark Private Limited	396.00	-
			Repayment Terms & Rate of Interest : 1. Facility Type: 9,000 Unlisted, secured, rated, redeemable, taxable, non-convertible debentures at par value of ₹ 0.1 Million each Total Facility amount: ₹ 900 Million 2. Final Maturity: Tranche 1 31 months from the date of allotment, Tranche 2 30 months from the deemed date of allotment 3. Repayment: NCDs are redeemable in 5 equal quarterly installments from the end of the moratorium period, 16 months and 15 months respectively for Tranche 1 and Tranche 2 4 Interim interest coupon: Quarterly payable at the rate 12.75% p.a. after moratorium of 12 months		
90	Vivriti Asset Management Pvt Ltd	900.00	Borrowing Entity: Beacon Logistix Induspark Private Limited Nature of Security 1. Property: (i) First ranking pari passu charge over the Mortgaged Properties - All that piece and parcel of lands totally admeasuring an extent of 14.415 Acres situated at Sriperumbudur 'A' Village, Sriperumbudur Taluk and Kanchipuram District owned by Beacon Ace induspark Private Limited and structures thereon present and future (ii) First ranking pari passu charge over the Mortgaged Properties - All that piece and parcel of lands totally admeasuring an extent of 17.355 Acre situated at Sriperumbudur 'A' Village, Sriperumbudur Taluk and Kanchipuram District and situated within the Sub-Registration District of Sriperumbudur and Registration District of Chengalpet, owned by Beacon Ace induspark Private Limited and structures thereon present and future 2 Stock & Receivables & movable Properties: (i) First ranking pari passu charge over the Hypothecated Properties - movable assets / stocks/work in progress, cash flows & Receivables of the project situated in Sriperumbudur A village in Beacon Ace induspark private Limited (ii) First ranking pari passu charge over the Hypothecated Properties - movable assets / stocks/work in progress, cash flows & Receivables of the project situated in Sriperumbudur C village in Beacon Logistix induspark private Limited (iii) First ranking pari passu charge on the Cash Margin of 2.8% on the Debentures issued (iv) first ranking pari passu charge on the Cash Margin of 2.8% on the debentures issued by Beacon Ace induspark private Limited 3. Corporate Guarantee: Casagrand Premier Builder Limited, Casagrand Spaceintell Private Limited, Beacon Ace Induspark Private Limited 4. Share Pledge: Pledge of shares of Casagrand Spaceintell Private Limited in Beacon Logistix Induspark Private Limited	396.00	-
			Repayment Terms & Rate of Interest : 1. Facility Type: 9,000 Unlisted, secured, rated, redeemable, taxable, non-convertible debentures at par value of ₹ 0.1 Million each Total Facility amount: ₹ 900 Million 2. Final Maturity: Tranche 1 37 months from the date of allotment, Tranche 2 35 months from the deemed date of allotment 3. Repayment: NCDs are redeemable in 5 equal quarterly installments from the end of the moratorium period, 25 months and 23 months respectively for Tranche 1 and Tranche 2 4. Interim interest coupon: Quarterly payable at the rate 12.75% p.a. after moratorium of 12 months		





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
91	ICICI Bank Limited	2,700.00	Borrowing Entity: Casagrand Vivaace Private Limited Nature of Security : 1. Property: (i) Exclusive charge by way of equitable mortgage over the Mortgaged Properties - All that piece and parcel of lands totally admeasuring approximately 105,813.32 sq mt situated at Sholinganallur-1 Village, Sholinganallur Taluk and Chennai District and structures thereon present and future owned by Casagrand Vivaace Private Limited 2. Stock & Receivables & movable Properties: (i) Exclusive charge by way of hypothecation over the Hypothecated Properties - movable assets / stocks/work in progress, cash flows & Receivables of the project Casagrand Hola Chennai developed by Casagrand Vivaace private Limited 3. Corporate Guarantee: Casagrand Premier Builder Limited	2,731.29	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 48 months. 3. Rate of Interest: Interest rate of 9.5% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 18 monthly principal instalments starting from the end of Moratorium Period (30 months).		
92	Indusind Bank Limited	610.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (i) Exclusive first charge by way of mortgage over the Mortgaged Properties on the project land having total salearea area of 6.48 lacs sq ft constructed over a land parcel admeasuring approx. ~ 4 acres excluding the rights of the allottees created on the sold units 2. Stock & Receivables & movable Properties: (i) Exclusive first charge by way of hypothecation over the Hypothecated Properties - Receivables of the project Casagrand Reva developed by Casagrand Fresh Private Limited 3. Corporate Guarantee: Casagrand Premier Builder Limited	587.52	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 60 months. 3. Rate of Interest: Interest rate of 9.25% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 12 quarterly principal instalments starting from the end of Moratorium Period (24 months).		
93	Indusind Bank Limited	490.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: (i) Exclusive first charge by way of mortgage over the Mortgaged Properties on the project land having total salearea area of 6.23 lacs sq ft constructed over a land parcel admeasuring approx. ~ 5 acres excluding the rights of the allottees created on the sold units 2. Stock & Receivables & movable Properties: (i) Exclusive first charge by way of hypothecation over the Hypothecated Properties - Receivables of the project Casagrand Osaka developed by Casagrand Fresh Private Limited 3. Corporate Guarantee: Casagrand Premier Builder Limited	360.51	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 60 months. 3. Rate of Interest: Interest rate of 9.25% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 12 quarterly principal instalments starting from the end of Moratorium Period (24 months).		





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
94	State Bank of India	400.00	Borrowing Entity: Casa Grande Garden City Builders Private Limited Nature of Security : 1. Property: Mortgage on the project land CASAGRAND PROMENADE and the proposed construction on the same situated at Doddabettahalli Dwelling unitge, Yelahanka Hobli, Bangalore North Taluk, Bangalore Urban District, Karnataka with Extent of the site of 169,121.28 Sq.ft, belongs to M/s Casa Grande Garden City Builders Private Limited. 2. Stock & Receivables & movable Properties: Hypothecation of the movable assets / stocks/work in progress of the project Promenade. Charge on the cash flows / receivables from the project by way of hypothecation. 3. Corporate Guarantee: Casagrand Premier Builder Limited	319.06	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 58 months. 3. Rate of Interest: Interest rate of 9.05% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 12 monthly principal instalments starting from the end of Moratorium Period (46 months).		
95	Karur Vysya Bank	250.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: Mortgage on the project land CASAGRAND GOLDENGROVE and the proposed construction on the same situated at Sonalur Panchayat and Village, Thiruporur Panchayat Union, Vandalur Taluk, Chengalpattu District, Tamil Nadu with Extent of the site of 254,390 Sq.ft, belongs to M/s Casagrand Premier Builder Limited. 2. Stock & Receivables & movable Properties: Hypothecation of the movable assets / stocks/work in progress of the project Goldengrove. Charge on the cash flows / receivables from the project by way of hypothecation.	264.06	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 30 months. 3. Rate of Interest: Interest rate of 10.5% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 5 quarterly principal instalments starting from the end of Moratorium Period (15 months).		
96	Tata Capital Housing Finance Limited	1,400.00	Borrowing Entity: Casa Grande Smart Value Homes Private Limited Nature of Security : 1. Property: Extension of Exclusive charge by way of Mortgage on the project land CASAGRAND MAJESTICA and the proposed construction on the same situated at 4th Cross street, Lakshmi Nagar, Giri Gori Nagar, Manapakkam, Chennai with Extent of the site of 11 Acres 81.78 cents belongs to M/s Casa Grande Smart Value Homes Private Limited. 2. Stock & Receivables & movable Properties: Extension of exclusive charge by way of Hypothecation of the movable assets / stocks/work in progress of the project Majestica Charge on the cash flows / receivables from the project by way of hypothecation. 3. Co-Borrower: Casagrand Premier Builder Limited	795.32	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 48 months. 3. Rate of Interest: Interest rate of 11.60% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 48 monthly principal instalments		

VAITHISVARAN AND CO LLP
Vikas Mantra
Towers A 49
R K Salai Road
Mandaveli-28
CHARTERED ACCOUNTANTS

CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
97	State Bank of India	400.00	Borrowing Entity: Casagrand Fresh Private Limited Nature of Security : 1. Property: Mortgage on the project land CASAGRAND HIGHCLERE and the proposed construction on the same situated at Kollacherri Village, Kundrathur Taluk, Kancheepuram District with Extent of the site of 3.15 Acres, belongs to M/s Casagrand Fresh Private Limited. 2. Stock & Receivables & movable Properties: Hypothecation of the movable assets / stocks/work in progress of the project Highclere. Charge on the cash flows / receivables from the project by way of hypothecation. 3. Corporate Guarantee: Casagrand Premier Builder Limited	363.99	-
			Repayment Terms & Rate of Interest : 1. Facility Type. Term Loan 2. Tenor- 58 months. 3. Rate of Interest: Interest rate of 9.05% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 12 monthly principal instalments starting from the end of Moratorium Period (46 months).		
98	Motilal Oswal Finvest Limited	680.00	Borrowing Entity: Casa Grande Zest Private Limited Nature of Security : 1. Property: First ranking exclusive charge by way of memorandum of deposit of title deeds (and registration thereof) in respect of the Mortgaged property - Project Land (Sholinganallur) land admeasuring 980 cents situated at Sholinganallur -1 village, Sholinganallur Taluk, Chennai District, Tamil Nadu 2. Stock and receivables & Movable Properties: First ranking exclusive charge by way of hypothecation over the Hypothecated Property - all present and future movable properties in relation to the Project (Sholinganallur) including without limitation: (a) all entitlement and rights of the Company on the Receivables, moveable assets and future cash flows in respect of the Project; and (b) the Escrow Accounts, Construction Account, all other bank accounts of the Company and all monies and investments lying to the credit of the Escrow Accounts, Construction Account 3 Corporate guarantee: Casagrand Premier Builder Limited	1,630.00	-
			Repayment Terms & Rate of Interest : 1 Facility Type: 6,800 Unlisted, fully secured, redeemable, cumulative, non-convertible Series I debentures of par value of ₹ 0 10 Million 2 Final Maturity: On or prior to December 31, 2030 3 Repayment: NCDs are redeemable in 4 instalments as follows: (I) 25% (Twenty Five Percent) of the Principal on March 31,2030; (ii) 25% (Twenty Five Percent) of the Principal on June 30, 2030; (iii) 25%(Twenty Five Percent) of the Principal on September 30, 2030; and (iv) 25%(Twenty Five Percent) of the Principal on December 31, 2030 4 Prepayment - Debenture repayment amount is repayable at any time from the internal accruals arising from the cashflows of the project, which shall be a minimum of ₹ 20.00 Million unless otherwise agreed by the debenture trustee. 5. Interim interest coupon: monthly compounded at the rate of 10% p.a (fixed) payable quarterly. 6. Interest Moratorium: Till December 31, 2026 7. Additional Interest: The Additional Interest at IRR of 16% on subscription amount shall be payable simultaneously with any payment of Principal made to the Debenture Holders in the same proportion as the Principal repaid, as follows: (I) 25% (Twenty Five Percent) on March 31,2030; (ii) 25% (Twenty Five Percent) on June 30,2030; (iii) 25% (Twenty Five Percent) on September 30,2030; (iv) 25% (Twenty Five Percent) on December 31, 2030.		

VAITHISVARAN AND CO. CHARTERED ACCOUNTANTS
Vikas Marg Towers, 220 R K Salai, Royapettah Mylapore-4

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
99	Pirmal Finance Limited	50.00	Borrowing Entity: Vision Ace Indusaprk Private Limited Security 1. Until the discharge of all the Secured Obligations, the Borrower and the Obligors (as applicable) shall be required to maintain the following security as set out below, in favour of the Security Trustee: 1.1 First ranking and exclusive charge by way of mortgage of the leasehold rights of the Mortgaged Assets – Project & the Additional Security Property, in the manner set out in the Mortgage Documents – Loan Facility; 1.2 First ranking and exclusive charge by way of hypothecation on the Hypothecated Assets, the Moveable Assets of the Project / Additional Security, Receivables including the lease rentals from the Project / Additional Security, and the Escrow Account pertaining to the Project / Additional Security / Mortgaged Property, in the manner set out in the Deed of Hypothecation – Loan Facility; 1.3The Demand Promissory Note by the Borrower and the Obligors 1 and 2; 1.4 Unconditional and irrevocable personal guarantee by the Obligor 1; 1.5 Pledge of 99.99% of the share capital of the Borrower by the Obligor 2; 1.6 Undated / post-dated cheques for scheduled interest and principal instalments from the Borrower, 1.7Any other Security Document entered into by the Parties from time to time for creation of, or evidencing the creation of, any Security for the benefit of the Lender and/or the Security Trustee, whether designated as such or not. Corporate guarantees 1. Casagrand Premier Builder Pvt Ltd 2. Casagrand Spaceintell Pvt Ltd	44.50	
			Repayment Terms & Rate of Interest : 1. Facility Type. Term Loan 2. Tenor- Door to door tenor of 10 quarters from the date of first disbursement, including principal moratorium of 4 quarters 3. Rate of Interest: Interest rate of 12.50% p.a. payable on quarterly basis. 4. Final Maturity Date: 30 months from the first Disbursement date		
100	Brios Finvest India Limited	1,080.00	Borrowing Entity: Casa Grande Homes Private Limited Nature of Security : 1. Property: i) Exclusive Registered Mortgage deed over immovable property , extent - 2 Acre 66 cents, situated in Varadharajapuram village, Kancheepuram District. (ii) Existing Registered Mortgage Deed & Supplementary Mortgage Deed over immovable property described in Document No. 12287/2025, Dated - 17/12/2025 Extent - 17,500 Sq Ft, Situated at Uthandi Village, Chennai District (iii) Existing Unregistered Mortgage Deed over immovable property described in Unregistered Mortgage Deed Ref No: EG 535281 Extent - 14.75 Acre, Situated at Thalambur Village, Kancheepuram District.	988.82	-
			Repayment Terms & Rate of Interest : 1. Facility Type: Secured Term loan facility ₹ 1080.00 Million 2. Tenor & Morat: 12 Month tenor from the date of disbursement February 2026 3. Repayment: Principal and interest amount shall be repaid in 12 Monthly instalments starting from 5th, 8th, 11th, 17th, 22nd, 27th from date of first disbursement. 4. Rate of Interest 24.00% p.a. (Effective annual yield of 13.53%) fixed over the tenor of facility.		
101	Arnya Real Estate Fund	500.00	Borrowing Entity: Flock Builder Private Limited Nature of Security : 1. Property: First ranking charge by way of memorandum of deposit of title deeds (and registration thereof / deed of simple mortgage (and registration thereof) in respect of the Mortgaged Property - Entire project land admeasuring 9 acres and 76 cents situated at Gerugambakkam Village, Kundrathur Taluk, Kancheepuram District, entire project, entire Saleable area in Project (both present and future thereon), all present and future rights, title, interest on the future developments in the Project 2. Stock & Receivables & moveable Properties. First ranking charge by way of hypothecation over the Hypothecated Property - all present and future movable properties the Company in relation to the Project including without limitation: (a) entire receiwbles and future cash flows from the Project (including the Receivables); (b) the Escrow Amounts and Project Cost Account in respect of Project and all monies and investments lying to the credit of the bank acounts in respect of Project; (c) such other current and moveable assets of the Company in respect of Project 3. Corporate Guarantee: Casagrand Premier Builder Limited 4. Share Pledge: First ranking exclusive charge by way of pledge of 100% of the share capital of Flock Builder Private Limited on a Fully Diluted Basis	499.97	-
			Repayment Terms & Rate of Interest : 1. Facility Type. Company issue up to 10,000 unlisted, secured, redeemable, cumulative, non-convertible debentures of par of ₹ 0.10 Million each aggregating to ₹ 1,000 Million: Series A - ₹ 920 Million & Series B - ₹ 80 Million 2. Maturity Date: December 31, 2030 3. Coupon: 12% p.a. compounded quarterly and payable quarterly 4. Redemption: Redeemable at 19.44% IRR for Series A debentures and 16% IRR for Series B debentures		

VAITHEESWARAN & CO LLP CHARTERED ACCOUNTANTS Vikas Mantra Towers #249 R K Mutt Road Mandaveli
CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
102	Jio Credit Limited	1,250.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property. Exclusive charge by the way of mortgage of Land located at Sriperumbudur, Chennai Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 60 months. 3. Rate of Interest: Interest rate of 10.25% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 20 quarterly principal instalments	1,242.63	-
103	Hero Fincorp Limited	1,000.00	Borrowing Entity: Casagrand Premier Builder Limited Nature of Security : 1. Property: Exclusive mortgage by way of registered mortgage of Land and the structures thereupon (Present and future) of Residential Project Casagrand Crestwood land with Extent of 12.27 acres 2. Stock & Receivables & movable Properties: (i) Exclusive charge by way of hypothecation of future cashflows of Project Casagrand Crestwood along with escrow accounts of the Project Casagrand Crestwood (ii) Cross-Collateralization via extension of hypothecation of cashflow from Existing Facilities (including Project cashflow / Mandatory prepayments). Post repayment of Existing Facilities, the cashflow and securities will continue to remain secured for the current facility and any surplus will be available for prepayment of the same. 3. Co-Borrwers: Casagrand Fresh Private Limited, Casa Grande Garden City Builder Private Limited, Casagrand Hyderwise Private Limited, Casagrand Exotia Private Limited, Casagrand Bizpark Private Limited, Casa Grande Civil Engineering Private Limited, Casa Grande Homes Private Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 36 months 3. Rate of Interest: Interest rate of 13% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 24 monthly principal instalments starting from the end of Moratorium Period (12 months).	988.20	-
104	Indusind Bank Limited	1,400.00	Borrowing Entity: Casa Grande Garden City Builders Private Limited Nature of Security : 1. Property: (i) Exclusive first charge by way of mortgage over the Mortgaged Properties on the project land having total salearea area of 7 55 lacs sq ft constructed over a land parcel admeasuring approx. ~ 7 acres excluding the rights of the allottees created on the sold units 2. Stock & Receivables & movable Properties: (i) Exclusive first charge by way of hypothecation over the Hypothecated Properties - Receivables of the project Casagrand Estancia developed by Casa Grande Garden City Builders Private Limited 3. Corporate Guarantee: Casagrand Premier Builder Limited Repayment Terms & Rate of Interest : 1. Facility Type: Term Loan 2. Tenor- 60 months. 3. Rate of Interest: Interest rate of 9.25% per annum. Interest Rate Type-Floating 4. Repayment: To be repaid in 10 quarterly principal instalments starting from the end of Moratorium Period (30 months).	1,355 75	-





S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
105	Yubi Markets Private Limited	1,650.00	Borrowing Entity: Casa Grande Grace Private Limited Nature of Security : 1. Property: a first ranking exclusive charge by way of registered Memorandum of Deposit of Title Deed over the relevant Project Land: (i) All that piece and parcel of land in aggregate admeasuring 14,952.55 Sq Yards or equivalent to 12502.23 Sq. Meters in the layout approved from HMDA vide final layout permit No.000142/LO/Plg/HMDA/2021 dated 23/02/2022, of Dundigal Village, Gandimaisamma-Dundigal Mandal, Medchal-Malkajgiri Dist, Telangana (ii) All that piece and parcel of land in aggregate admeasuring 16,692.77 Sq. Yards in the layout approved from HMDA vide final layout permit no. No.000142/LO/Plg/HMDA/2021 dated 23/02/2022, of Dundigal Village, Gandimaisamma-Dundigal Mandal, Medchal-Malkajgiri Dist., Telangana. 2. Stock & receivables & Movable properties: a first ranking exclusive charge by way of hypothecation over the relevant Hypothecated Assets - the Current Assets, Fixed Assets, Project Receivables and any other assets in relation to Project Land situated in Dundigal 3. Corporate Guarantee : Casagrand Premier Builder Limited, Casagrand Hyderwise Private Limited, Casagrand Fresh Private Limited	1,575.04	-
			Repayment Terms & Rate of Interest : 1. Facility Type: 660 senior, secured, unlisted, redeemable, taxable non-convertible debentures each having a face value of ₹ 2.5 Million Total Facility Amount: ₹ 1,650.00 Million 2. Tenor: 21 months from the deemed date of allotment 3. Rate of Interest: Interest rate of 13.40% per annum accrued on monthly compounding basis and payable monthly 4. Repayment: Bullet repayment at the end of tenor		
106	Angel One Investment Services Private Limited	450.00	Borrowing Entity: Casa Grande Grace Private Limited Nature of Security : 1. Property: a first ranking exclusive charge by way of registered Memorandum of Deposit of Title Deed over the relevant Project Land: All that piece and parcel of the Property being the land measuring a total extent of 6.93 Acres situated at Sorrapattu Village, Madhavaram Taluk, Chennai District and situated within the Registration District of Chennai North and Sub Registration District of Ambattur 2. Stock & receivables & Movable properties: a first ranking exclusive charge by way of hypothecation over the relevant Hypothecated Assets - the Current Assets, Fixed Assets, Project Receivables and any other assets in relation to Project Land situated in Dundigal 3. Corporate Guarantee : Casagrand Premier Builder Limited	438.58	-
			Repayment Terms & Rate of Interest : 1. Facility Type: 180 senior, secured, rated, unlisted, redeemable, taxable non-convertible debentures each having a face value of ₹ 2.5 Million Total Facility Amount: ₹ 450.00 Million 2. Tenor: 21 months from the deemed date of allotment 3. Rate of Interest: Interest rate of 13.25% per annum payable monthly 4. Repayment: Bullet repayment at the end of tenor		

VAITHISVARAN AND CO. CHARTERED ACCOUNTANTS
Vikas Man... Towers #... RK M... Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

S.no	Lender	Disbursement Amt in Mn	Particulars	Mar 2026	Mar 2025
				Amt in Mn	Amt in Mn
107	Axis Bank Limited	1,000.00	Borrowing Entity: Headway Ace Induspark Private Limited Primary: Exclusive Charge on entire present and future rent receivables from the Factory A and office space located at Casagrand Quantum Industrial Park, Poonamallee, Chennai Collateral: Exclusive Charge on land (~area of 7.66 acres) and building related to the Factory A and Office space located at Casagrand Quantum Guarantors: 1. Casagrand Spaceintell Private Limited (for the entire exposure of Rs 100 crores). 2. Casagrand Premier Builder Limited to the tune of Rs 7.13 crores. Same shall continue till the tenor of LRD loan. DSRA Minimum 3 months' DSRA (ensuing Interest and Principal) to be created upfront. Corporate guarantees 1. Casagrand Premier Builder Pvt Ltd 2. Casagrand Spaceintell Pvt Ltd	992.50	-
108	Pirmal Finance Limited	270.00	1.Pari-Passu charge with Deal -1 (Rs 55 Cr) by way of mortgage over Project land. 2. Pari-Passu charge with Deal -1 (Rs 55 Cr) by way of hypothecation of Project receivables and moveable assets of the Project land 3.Charge over the Escrow Account as permitted under applicable law. 4.Casagrand Spaceintell Pvt Ltd and Casagrand Premier Builder Ltd to be Obligors 5. Cross collateralization with charge (hypothecation) of developer share of receivables in existingSIPCOT Project. (Deal-1 - Rs 55 Cr.) 6.99.99% shareholding pledge of the Borrower 7.Post-dated / undated cheques for scheduled interest and principal payments 8.Demand Promissory Note 9.Shortfall undertaking from Promoters Corporate guarantees 1. Casagrand Premier Builder Pvt Ltd 2. Casagrand Spaceintell Pvt Ltd 3. Vision Ace Induspark Private Limited	257.70	
109	Various lenders	552.17	Loan availed from a banks for the purchase of motor vehicles and equipments. The loan is secured against the respective vehicles and equipments.	352.47	355.37
110	Various lenders	1,550.85	Short-term borrowings comprise loan availed from various individuals and non financial instituion for general corporate purposes.	782.92	
111	Bank of India	149.12	Short-term working capital financing through bill discounting arrangements on the Trade Receivables Discounting System (TReDS) platform at an interest rate of 7.5%	149.12	-
112	State Bank of India	29.49	Short-term working capital financing through bill discounting arrangements on the Trade Receivables Discounting System (TReDS) platform at an interest rate of 7.5%	29.49	-

VAITHISWARAN AND CO. CHARTERED ACCOUNTANTS Vikas Mantra Mandaveli-28

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

38. Leases

The Company has lease contracts for various items of land and buildings. Land Leases generally have lease terms upto 99 years and building leases generally have lease terms upto 10 years. Generally, the Company is restricted from assigning and subleasing the leased assets. There are several lease contracts that include extension and termination options and variable lease payments, which are further discussed below.

A. Company as a lessee

Set out below are the carrying amount of right-of-use assets recognised and movements during the period:

	Buildings	Total
As at 1 April 2024	**465.98**	**465.98**
Additions/(Deletions) during the year	530.85	530.85
Depreciation during the year	(61.49)	(61.49)
Other adjustments (lease modification)	6.37	6.37
As at 31 March 2025	**941.72**	**941.72**
As at 1 April 2025	**941.72**	**941.72**
Additions/(Deletions) during the year	276.12	276.12
Depreciation during the year	(81.63)	(81.63)
Other adjustments (lease modification)	6.34	6.34
Exchange differences on Translation of Foreign operations	27.39	27.39
As at 31 March 2026	**1,169.94**	**1,169.94**

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	Buildings	Total
As at 1 April 2024	**309.55**	**309.55**
Additions/(Deletions) during the year	317.37	317.37
Other adjustments (lease modification)	6.70	6.70
Accretion of interest	56.14	56.14
Payments during the year	(79.36)	(79.36)
As at 31 March 2025	**610.40**	**610.40**
As at 1 April 2025	**610.40**	**610.40**
Additions/(Deletions) during the year	251.22	251.22
Other adjustments	10.01	10.01
Accretion of interest	74.15	74.15
Exchange differences on Translation of Foreign operations	18.91	18.91
Payments during the year	(117.63)	(117.63)
As at 31 March 2026	**847.06**	**847.06**

	As at 31 March 2026	As at 31 March 2025
Current	73.13	50.32
Non-current	773.93	560.08

Statement of profit or loss

	31 March 2026	31 March 2025
Depreciation expense of right-of-use assets	81.63	61.49
Interest expense on lease liabilities	74.15	56.14
Total amount recognised in Statement of profit or loss	**155.78**	**117.63**

Statement of cashflows

	31 March 2026	31 March 2025
Total cash outflow for leases	117.63	79.36
Total amount recognised in Statement of Cash Flows	**117.63**	**79.36**

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39 Gratuity and other post-employment benefit plans

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.

b. Defined benefit plans - Gratuity (Non-Funded)

The Group 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. The plans provide for periodic payouts after retirement and / or a lump-sum payment as set out in rules of each fund and includes death and disability benefits. Liabilities with regard to the Gratuity Plan are determined by actuarial valuation as on the balance sheet date.

The following tables set out the funded status of gratuity plans and the amount recognized in Group's financial statements :

1. The amounts recognized in the Balance Sheet are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Present value of the obligation as at the end of the year	248.90	109.83
Fair value of plan assets as at the end of the year	-	-
Net liability recognized in the Balance Sheet	**248.90**	**109.83**
Non-current	230.66	105.77
Current	18.24	4.07

2. Changes in the present value of defined benefit obligation

Particulars	As at 31 March 2026	As at 31 March 2025
Defined benefit obligation as at beginning of the year	**109.83**	**72.08**
Current Service cost	46.79	25.54
Transfer in/(out) obligation	-	-
Interest cost	7.25	5.32
Actuarial losses/(gains) arising from		
- change in financial assumptions	(13.61)	4.98
- change in demographic assumptions	-	-
- experience variance (i.e. Actual experiences assumptions)	5.95	0.90
Past service cost	96.67	-
Benefits paid	(3.99)	(2.33)
Disposal of subsidiary / transfer	-	3.34
Defined benefit obligation as at the end of the year	**248.90**	**109.83**

3. Expenses recognized in Statement of profit and loss Account

Particulars	As at 31 March 2026	As at 31 March 2025
Current Service Cost	46.79	25.54
Past Service Cost	96.67	-
Interest Cost	7.25	5.32
Expected return on plan assets	-	-
Net Actuarial (gain)/loss recognised in the year	-	-
Expenses recognised in statement of Profit and Loss	**150.71**	**30.86**

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4. Other Comprehensive income

Particulars	As at 31 March 2026	As at 31 March 2025
- change in financial assumptions	(13.61)	4.98
- change in demographic assumptions	-	-
- experience variance (i.e. Actual experiences assumptions)	5.95	0.90
Amounts recognized in Other Comprehensive (Income) / Expense	**(7.66)**	**5.88**

5. Assumption

Particulars	As at 31 March 2026	As at 31 March 2025
Discount Rate	7.35%	6.80%
Salary Escalation Rate	5.00%	5.00%
Attrition rate	5.00%	5.00%

6. Sensitivity to key assumptions

Particulars	As at 31 March 2026	As at 31 March 2025
a. Discount rate Sensitivity		
Increase by 0.5%	236.34	103.92
(% change)	-4.71%	-5.06%
Decrease by 0.5%	261.69	115.74
(% change)	5.11%	5.51%
b. Salary growth rate Sensitivity		
Increase by 0.5%	258.68	115.16
(% change)	3.58%	4.67%
Decrease by 0.5%	238.43	84.13
(% change)	-3.55%	-4.46%
c. Withdrawal rate (W.R.) Sensitivity		
Increase by 0.5%	251.45	110.36
(% change)	1.47%	0.91%
Decrease by 0.5%	245.20	108.70
(% change)	-1.60%	-1.00%

7. Expected Future Cashflows (Undiscounted)

Particulars	As at 31 March 2026	As at 31 March 2025
Year 1 Cashflow	18.24	6.54
Year 2 Cashflow	14.81	7.03
Year 3 Cashflow	16.28	6.51
Year 4 Cashflow	19.15	7.18
Year 5 Cashflow	19.49	8.70
Year 6 to Year 10 Cashflow	101.33	41.40

c. Compensated absences

The Company's net obligation in respect of Compensated absences is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The obligation is measured on the basis of an annual independent actuarial valuation using the projected unit credit method.

1. Assumption

Particulars	As at 31 March 2026	As at 31 March 2025
Discount Rate	7.35%	6.80%
Salary Growth Rate	5.00%	5.00%
Withdrawal Rate	5.00%	5.00%

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40. Commitments and contingencies

(a) Commitments

Estimated amounts of contracts remaining to be executed on capital account and not provided for:

(i) Capital expenditure commitments: (31 March 2026 - Nil ; 31 March 2025 - Nil).

(ii) Interest and claims by customers/ Land owners in Joint development may be payable as and when the outcome of the related matters are finally determined and hence not been included above. Management based on historical trends, believes that no material liability will devolve on the Group in respect of these matters.

(b) Contingent liability

(i) Claims against the Group not acknowledged as debts

Particulars	As at 31 March 2026	As at 31 March 2025
Income tax	4,866.61	2,200.82
GST and Service Tax	204.81	177.14
Other matters	3,830.17	1,336.51
	8,901.59	**3,714.47**

It is not practicable for the Group to estimate the timing of cash outflows, if any, in respect of above matters pending resolution of the respective proceedings.

During the financial year 2023-24, the Income Tax Department conducted searches, inter alia, of the Company and certain of its Subsidiaries' premises. Subsequently, in the financial year 2024-25, certain show cause notices and assessment orders were received from the Income Tax Department, reassessing the Company's and certain of its Subsidiaries' taxable income for certain assessment years based on several grounds, including alleged unaccounted and under-reporting of income received in cash by the Company and its Subsidiaries. In response, the Company and certain of its Subsidiaries have filed appeals before the Joint Commissioner (Appeals)/the Commissioner of Income Tax (Appeals), and the same have been included in the above table.

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

c) Corporate guarantee

The company has equitable mortgage of specific properties to lender for loans granted to the subsidiary entities. The Company has also given corporate guarantee for loans granted to subsidiary entities. The outstanding balance of loans for which corporate guarantee has been provided is ₹ 25,085.63 Mn as on 31 March 2026 and ₹ 20,326.73 Mn as on 31st March 2025.





41. Fair value measurements

The details of fair value measurement of Group's financial assets/liabilities are as below:

Financial assets/liabilities measured at FairValue through profit/loss:

	Level	As at 31 March 2026	As at 31 March 2025
Investments in quoted investments -mutual funds	1	79.03	59.97

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are measured at amortised cost and for which fair values are disclosed in the consolidated financial statement.
Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. The Mutual fund are valued using the closing NAV.
Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.
Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. There have been no transfers between levels during the period.

The management assessed that the carrying values of cash and cash equivalents, trade receivables, short term investments, loans, trade payables, borrowings and other financial assets and liabilities approximate their fair values largely due to the short-term maturities.

The following methods and assumptions were used to estimate the fair values:

- Refer note 5 with respect to investment properties
- The quoted investments (mutual funds) are valued using the quoted market prices in active markets.

Set out below, is a comparison by class of the carrying amounts and fair value of the Group's financial instruments:

	As at 31 March 2026	
	Carrying Value	Fair value
Financial Assets		
Other financial assets	3,285.05	3,285.05
Trade receivables	12,912.54	12,912.54
Cash and cash equivalents	3,069.78	3,069.78
Bank balances other than cash and cash equivalents	1,696.88	1,696.88
Investments	514.91	514.91
Loans	1,715.54	1,715.54
Financial Liabilities		
Borrowings		
-Current	12,577.16	12,577.16
-Non Current	42,576.53	42,576.53
Trade payables	8,690.76	8,690 76
Other financial liabilities	7,290.35	7,290.35
Lease liabilities	847.06	847.06

	As at 31 March 2025	
	Carrying Value	Fair value
Financial Assets		
Other financial assets	1,586.15	1,586.15
Trade receivables	9,829.99	9,829.99
Cash and cash equivalents	4,837.23	4,837.23
Bank balances other than cash and cash equivalents	754.46	754.46
Investments	59.97	59.97
Loans	1,059.25	1,059.25
Financial Liabilities		
Borrowings		
-Current	5,090.45	5,090.45
-Non Current	37,206.85	37,206.85
Trade payables	5,871.83	5,871.83
Other financial liabilities	4,818.51	4,818 51
Lease liabilities	610.40	610.40

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42. Capital Management

The Group's objectives of capital management is to maximize the shareholder value. In order to maintain or adjust the capital structure, the Group may adjust the return to shareholders, issue/ buyback shares or sell assets to reduce debt. The Group manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Group monitors capital using a gearing ratio, which is total debt divided by total equity plus total debt as below.

•Equity includes equity share capital and all other equity components attributable to the equity holders.

•Total debt includes borrowings (non-current and current) and Lease liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Financial liabilities (non-current and current)	55,153.69	42,297.30
Lease liabilities	847.06	610.40
Total Debt (A)	**56,000.75**	**42,907.70**
Equity share capital	349.30	349.30
Other equity	12,478.49	9,596.66
Equity (B)	**12,827.79**	**9,945.96**
Equity plus total debt (C= A+B)	68,828.54	52,853.66
Gearing ratio (D = A/C)	81.36%	81.18%

In order to achieve the objective of maximize shareholders value, the Group's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing borrowings that define capital structure requirements. Any significant breach in meeting the financial covenants would allow the bank to call borrowings. There have been no breaches in the financial covenants of above-mentioned interest-bearing borrowing.

No changes were made in the objectives, policies or processes for managing capital during the current and previous years.

43. Financial risk management objectives and policies

The Group's principal financial liabilities, comprise borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Group's operations.

The Group's principal financial assets include loans, trade, other receivables and cash and cash equivalents and bank balances other than cash and cash equivalents that are derived directly from its operations.

The Group is exposed to market risk, credit risk and liquidity risk. The Group's management oversees the management of these risks and ensures that the Group's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Group's policies and risk objectives.

i. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and other price risk, such as equity price risk and commodity/ real-estate risk.

The sensitivity analysis in the following sections relate to the position as at March 31, 2026 and March 31, 2025. The sensitivity analysis has been prepared on the basis that the amount of net debt and the ratio of fixed to floating interest rates of the debt. The analysis excludes the impact of movements in market variables on the carrying values of gratuity and other post retirement obligations/provisions.

The below assumption has been made in calculating the sensitivity analysis:

The sensitivity of the relevant profit or loss item is the effect of the assumed changes in respective market risks. This is based on the financial assets and financial liabilities held at March 31, 2026 and March 31, 2025.

Interest rate risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in Interest rate. The entity's exposure to the risk of changes in Interest rates relates primarily to the entity's operating activities (when receivables or payables are subject to different interest rates) and the entity's net receivables or payables

The Group is affected by the price volatility of certain commodities/ real estate. Its operating activities require the ongoing development of real estate. The Group's management has developed and enacted a risk management strategy regarding commodity/ real estate price risk and its mitigation. The Group is subject to the price risk variables, which are expected to vary in line with the prevailing market conditions.

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Interest rate sensitivity

Exposure to interest rate risk	31 March 2026	31 March 2025
Variable rate borrowings	31,455.24	23,067.46

The following tables demonstrate the sensitivity to a reasonably possible change in interest rates, with all other variables held constant. The impact on the Group's profit before tax is due to changes in the fair value of non-current and current borrowings and other current and non current financial liabilities.

	Change in rate	Increase/ (decrease) in profit before tax
31 March 2026	+1%	305.94
	-1%	(305.94)
31 March 2025	+1%	(209.41)
	-1%	209.41

The Group invests surplus funds in liquid mutual funds. The Group is exposed to market price risk arising from uncertainties about future values of the investment. The Group manages the equity price risk through investing surplus funds on liquid mutual funds for short term basis.

The table below summarises the impact of increase/decrease of the Net Asset Value (NAV) on the profit for the year. The analysis is based on the assumption that the NAV price would increase 5% and decrease by 5% with all variable constant.

	Change in rate	Increase/ (decrease) in profit
31 March 2026	+5%	0.98
	-5%	(0.98)
31 March 2025	+5%	0.68
	-5%	(0.68)

ii. Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments if a counterparty default on its obligations. The Group's exposure to credit risk arises majorly from trade receivables/ unbilled revenue and other financial assets.

Other financial assets like security deposits, loans and bank deposits are mostly with employees, government bodies and banks and hence, the Group does not expect any credit risk with respect to these financial assets.

With respect to trade receivables/ unbilled revenue, the Group has constituted teams to review the receivables on periodic basis and to take necessary mitigations, wherever required.

iii. Liquidity risk

The Group's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations. The Group believes that the cash and cash equivalents is sufficient to meet its current requirements. Accordingly no liquidity risk is perceived.

The break-up of cash and cash equivalents, deposits and investments is as below.

	31 March 2026	31 March 2025
Cash and cash equivalents	3,069.78	4,837.23
Bank balances other than cash and cash equivalents	1,696.88	754.46
Investments	79.03	59.97

The table below summarises the maturity profile of the Group's financial liabilities at the reporting date. The amounts are based on contractual undiscounted payments.

	Maturity period	31 March 2026	31 March 2025
Financial liabilities - current			
Financial liabilities	Within a year	28,082.75	15,414.55
Lease liabilities	Within a year	73.13	50.32
Financial liabilities - non current			
Financial liabilities		43,052.05	37,573.09
Lease liabilities		773.93	560.08

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44. Related party disclosure

a) Names of related parties and nature of relationship

Relationship	31 March 2026	31 March 2025
Key Management personnel	Mr. Arun MN	Mr. Arun MN
	NA	Mrs. Dorothy Thomas (Till 19/08/2024)
	Mrs. Nisha Abhishek Jha (CS and Compliance Officer)	Mrs. Nisha Abhishek Jha (CS and Compliance Officer)
	NA	Mr. Rajneesh Jain (CFO) (Till 14/04/2024)
	Mr. Raghunathan Sumanth Krishna	Mr. Raghunathan Sumanth Krishna
	Hanuman Joshi (CFO) (From 08/12/2025)	NA
	Mr. Siva Sankar Reddy Nagella (CFO) (Till 08/12/2025)	Mr. Siva Sankar Reddy Nagella (CFO)
Key management personnel in subsidiaries	NA	Mr. Rajneesh Jain*
	Mr. Chakravarthy Gopalan Sathish	Mr. Chakravarthy Gopalan Sathish
	Mr. Sai Pratap Reddy (Till 01.04.2025)	Mr. Sai Pratap Reddy
	Mr.Shankar Sukumar	Mr.Shankar Sukumar
Relatives of key management personnel	Ms. Lalitha	Ms. Lalitha
	Mr. T J Manivannan	Mr. T J Manivannan
Entities in which key management personnel exercise significant influence	Blitzkrieg Technology Private Limited	Blitzkrieg Technology Private Limited
	Propel Holdings LLP	Propel Holdings LLP
	Iris Development LLP	Iris Development LLP
	Blue Sea Homes Search LLP	Blue Sea Homes Search LLP
	Gallante Promoter LLP	Gallante Promoter LLP
	Sky Magna LLP	Sky Magna LLP
	Nobilitas Home Search LLP	Nobilitas Home Search LLP
	Sea View Home Search LLP	Sea View Home Search LLP





Relationship	31 March 2026	31 March 2025
Entities in which key management personnel exercise significant influence	Solace Gated Community LLP	Solace Gated Community LLP
	Venerate Homes Search LLP	Venerate Homes Search LLP
	Zest Home Search LLP	Zest Home Search LLP
	Casagrand Supreme Home LLP	Casagrand Supreme Home LLP
	AAK Realty Services LLP	AAK Realty Services LLP
	Arun Hope Foundation	Arun Hope Foundation
	Casagrand Bright Kids Private Limited	Casagrand Bright Kids Private Limited
	Arun Family Trusteeship LLP	Arun Family Trusteeship LLP
	Millenia WB Trust	Millenia WB Trust
	Casagrand Arun MN Academy Foundation	Casagrand Arun MN Academy Foundation
	Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)
	Casa Grande Propcare Private Limited	Casa Grande Propcare Private Limited
	Casagrand Luxor Private Limited	Casagrand Luxor Private Limited
	Arun MN Estate and Family Welfare Trust	Arun MN Estate and Family Welfare Trust
	Casa Grande Coimbatore LLP	Casa Grande Coimbatore LLP





Relationship	31 March 2026	31 March 2025
Senior Management Personnel	Mr. Gautam Agarwaal	Mr. Gautam Agarwaal
	Mr. Bharaneeshwaran N	Mr. Bharaneeshwaran N
	Mr. Sai Pratap Reddy	Mr. Sai Pratap Reddy
	Mr. Karthik R G	Mr. Karthik R G
	Mr. Jagmohan T	Mr. Jagmohan T
Independent Directors	Mr. K V Ganesh	Mr. K V Ganesh (From 19/08/2024)
	Mr. Raju Venkatraman	Mr. Raju Venkatraman (From 19/08/2024)
	Ms. Rohini Manian	Ms. Rohini Manian (From 19/08/2024)
Director in Subsidiary	Ms.Keerthana R	Ms.Keerthana R
	Mr.Sundaravel M	Mr.Sundaravel M
	Mr. Prasad Motiram Kotpati	Mr. Prasad Motiram Kotpati

*Rajneesh Jain on 12/04/2024 resigned as director from Casagrand Anchor Private Limited, Casa Grande Garden City Builders Private Limited, Casagrand Astute Private Limited and Casagrand Aesthetic Private Limited and on 13/04/2024 resigned from Casagrand Magick Rufy Private Limited, Casagrand Exotia Private Limited Casagrand Bizpark Private Limited, Casagrand Fittedhomes Private Limited and Exotia Builder Private Limited

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b) Transactions with related parties

Name of related party	Nature of Transaction	31 March 2026	31 March 2025
AAK Realty Services LLP	Event management and other income	0.15	1.64
AAK Realty Services LLP	Interest Expenses	5.48	9.11
AAK Realty Services LLP	Interest income	7.25	6.65
AAK Realty Services LLP	Landscapping - Income	0.65	-
AAK Realty Services LLP	Loan given	86.71	10.06
AAK Realty Services LLP	Loan taken	13.60	108.87
AAK Realty Services LLP	Stock Transfer Expense	-	0.10
AAK Realty Services LLP	Stock transfer income	-	0.18
AAK Realty Services LLP	Trade Receivable - Received	-	0.03
Arun Hope Foundation	Interest Income	1.04	0.75
Arun MN Estate and Family Welfare Trust	Construction Income	67.57	-
Arun MN Estate and Family Welfare Trust	Interest Expenses	0.22	-
Arun MN Estate and Family Welfare Trust	Interest income	0.64	0.62
Arun MN Estate and Family Welfare Trust	Loan Given	1.64	1.64
Arun MN Estate and Family Welfare Trust	Revenue on Construction	-	560.13
Arun MN Estate and Family Welfare Trust	Trade Receivable - Received	400.00	-
Blitzkrieg Technology Private Limited	Interest income	-	0.02
Blitzkrieg Technology Private Limited	Loan taken	-	0.11
Blue Sea Homes Search LLP	Interest income	-	0.02
Blue Sea Homes Search LLP	Loan taken	-	0.24
Casa Grande Coimbatore LLP	Advertisement Income	64.42	55.37
Casa Grande Coimbatore LLP	Event management and other income	-	1.24
Casa Grande Coimbatore LLP	Interest Expenses	60.78	11.29
Casa Grande Coimbatore LLP	Interest Income	5.74	21.18
Casa Grande Coimbatore LLP	Loan Given	2.87	271.29
Casa Grande Coimbatore LLP	Loan taken	371.91	1.76
Casa Grande Coimbatore LLP	Reimbursement Expenses Recovery	-	82.27
Casa Grande Coimbatore LLP	Stock Transfer Expenses	0.57	-
Casa Grande Coimbatore LLP	Stock Transfer Income	1.27	-
Casa Grande Coimbatore LLP	Trade Receivable - Received	22.30	-
Casa Grande Propcare Private Limited	Event Management & Other Income	6.74	-
Casa Grande Propcare Private Limited	Facility Management services	578.54	362.37
Casa Grande Propcare Private Limited	Rental expenses	0.68	0.16
Casa Grande Propcare Private Limited	Trade payable - Paid	558.99	383.37
Casa Grande Propcare Private Limited	Trade payable - Received	6.22	-
Casagrand Arun MN Academy Foundation	Advertisement Income	0.56	-
Casagrand Arun MN Academy Foundation	CSR Spend	52.85	30.46
Casagrand Arun MN Academy Foundation	Event management and other income	2.05	3.68
Casagrand Arun MN Academy Foundation	Interest Income	45.76	15.87
Casagrand Arun MN Academy Foundation	Landscapping - Income	0.55	-
Casagrand Arun MN Academy Foundation	Loan given	109.57	103.36
Casagrand Arun MN Academy Foundation	Loan taken	2.77	-
Casagrand Arun MN Academy Foundation	Rental Income	29.33	1.97
Casagrand Arun MN Academy Foundation	Trade Receivable - Received	0.01	3.27
Casagrand Luxor Private Limited	Corporate Gurantee - Expenses	4.13	-
Casagrand Luxor Private Limited	Interest income	1.35	1.28
Casagrand Luxor Private Limited	Loan given	16.01	1.38
CGD Spacecore Private Limited	Interest income	11.82	-
CGD Spacecore Private Limited	Loan Given	155.11	-
Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Interest Expenses	0.01	0.02
Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Interest income	5.40	5.56
Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Lease hold improvements	-	1.12
Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Loan given	0.02	4.40
Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Loan taken	-	0.01
Domyhome Interior Design & Solutions Private Limited (Casa Interior Studio Private Limited)	Trade Receivable - Received	-	0.27





CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Consolidated Financial Statement for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

Name of related party	Nature of Transaction	31 March 2026	31 March 2025
Gallante Promoter LLP	Interest Expenses	0.05	0.02
Gallante Promoter LLP	Interest income	15.61	15.54
Gallante Promoter LLP	Loan given	1.91	-
Gallante Promoter LLP	Loan taken	0.15	-
IRIS Development LLP	Interest Expenses	0.03	0.50
IRIS Development LLP	Interest Income	20.63	10.09
IRIS Development LLP	Loan given	18.05	80.92
IRIS Development LLP	Loan taken	0.07	-
Millenia WB Yield Fund	Interest Expenses	0.00	-
Millenia WB Yield Fund	Loan Taken	3.45	-
Millenia WB Yield Fund	Management FEE	2.15	-
Millenia WB Yield Fund	Travel and Other Income	0.13	-
Mr. Arun MN	Directors remuneration	16.52	9.90
Mr. Arun MN	Loan from Director	73.94	25.32
Mr. Arun MN	Revenue from Property development	-	76.37
Mr. Bharaneeshwaran N	SMP Salary	10.22	7.64
Mr. Chakravarthy Gopalan Sathish	SMP Salary	24.85	11.78
Mr. Gautam Agarwaal	SMP Salary	19.09	14.96
Mr. Hanuman Joshi	KMP Salary	9.38	NA
Mr. Jagmohan T	SMP Salary	15.40	14.86
Mr. K V Ganesh	Sitting Fees	1.01	0.46
Mr. Karthik R G	SMP Salary	8.52	5.42
Mr. Prasad Motiram Kotpati	Directors remuneration	10.60	8.24
Mr. Prasad Motiram Kotpati	Loan from Director	311.05	29.88
Mr. Prasad Motiram Kotpati	Loan Repaid to Director	13.58	27.35
Mr. Raghunathan Sumanth Krishna	Directors remuneration	6.67	4.22
Mr. Rajneesh Jain	KMP Salary	-	1.17
Mr. Raju Venkatraman	Sitting Fees	0.95	0.46
Mr. Sai Pratap Reddy	SMP Salary	18.05	15.07
Mr. Siva Sankar Reddy Nagella	SMP Salary	23.23	18.59
Mr. Sundaravel M	Directors remuneration	1.08	0.66
Mrs. Nisha Abhishek Jha	KMP Salary	4.12	3.19
Ms. Rohini Manian	Sitting Fees	0.66	0.40
Ms. Keerthana R	Directors remuneration	-	0.25
Nobilitas Home Search LLP	Interest Income	0.01	0.03
Nobilitas Home Search LLP	Loan taken	-	0.24
Propel Holdings LLP	Interest Expenses	0.11	0.19
Propel Holdings LLP	Interest income	0.96	-
Sea View Home Search LLP	Interest income	-	0.02
Sea View Home Search LLP	Loan taken	-	0.18
Solace Gated Community LLP	Interest Income	-	0.01
Solace Gated Community LLP	Loan taken	-	0.18
Solace Gated Community LLP	Loan given	7.00	-
Solace Gated Community LLP	Royalty income	100.10	-
Venerate Homes Search LLP	Interest Expenses	0.02	-
Venerate Homes Search LLP	Interest Income	-	0.02
Venerate Homes Search LLP	Loan taken	-	0.30
Zest Home Search LLP	Interest Expenses	0.00	-
Zest Home Search LLP	Interest income	0.04	0.10
Zest Home Search LLP	Loan given	0.17	-
Zest Home Search LLP	Loan taken	-	0.03

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45. Additional information as required by paragraph 2 of The General Instructions For Preparation Of Consolidated Financial Statements in Schedule III of the Companies Act, 2013 for the year ended 31 March 2026:

Name of the Entity	Country of incorporation and principal place of business	Portion of ownership interests held by the group as on 31-Mar-26
Casa Grande Enterprises LLP	India,Chennai,Tamil Nadu	99.00%
Casa Grande Homes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Milestone Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Garden City Builders Private Limited	India,Bengaluru,Karnataka	100.00%
Casagrand Perch Builder Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Smart Value Homes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Grace Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Lotus Private Limited	India,Chennai,Tamil Nadu	100.00%
Gazy Mag Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Axiom Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Astute Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Zest Private Limited	India,Chennai,Tamil Nadu	100.00%
Grace Gated Community LLP	India,Chennai,Tamil Nadu	99.00%
Casa Grande Civil Engineering Private Limited	India,Chennai,Tamil Nadu	100.00%
Dawning Developers LLP	India,Chennai,Tamil Nadu	99.00%
Casagrand Vistaaz Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Magick Rufy Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Horizons Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Regale Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Alphine Private Limited	India,Chennai,Tamil Nadu	100.00%
Danub Homes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Anchor Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Zingo Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Vivaace Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Everta Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Exotia Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Hyderwise Private Limited	India,Hyderabad,Telangana	100.00%
Casagrand Aesthetic Private Limited	India,Chennai,Tamil Nadu	90.00%
Casagrand Vivacity Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Fresh Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Blue Horizon Private Limited	India,Chennai,Tamil Nadu	71.65%
Exotia Builder Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Stage7 Private Limited	India,Chennai,Tamil Nadu	100.00%
Flock Builder Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Fittedhomes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Beacon Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Bizpark Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Millenia Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Spaceintell Private Limited	India,Chennai,Tamil Nadu	71.65%
Casagrand Staylogy Private Limited	India,Chennai,Tamil Nadu	100.00%
Upstay Builder Private Limited	India,Chennai,Tamil Nadu	66.00%
Headway Ace Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Casagrand Contracts Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Gallantee Real Estate LLC	United Arab Emirates, Dubai	97.00%
Casagrand Covaan Private Limited	India,Coimbatore,Tamil Nadu	100.00%
Casagrand Urbano Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Avalon Private Limited	India,Chennai,Tamil Nadu	100.00%
CGD Industrial Parks Private Limited	India,Chennai,Tamil Nadu	71.65%
Headway Premier Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Vision Premier Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Beacon Premier Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Casa Grande Shelter Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Vallam Private Limited	India,Chennai,Tamil Nadu	99.00%
Casa Grande Realtors Private Limited	India,Chennai,Tamil Nadu	99.90%
Beacon Ace Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Headway Logistix Induspark Private Limited (Till 27/02/2026) [2]	India,Chennai,Tamil Nadu	71.65%
Irris Whiteboard Private Limited	India,Chennai,Tamil Nadu	80.00%
Vision Logistix Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Ambojini Property Developers Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Foundation Diagnostic Centre	India,Chennai,Tamil Nadu	100.00%
Vision Ace Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
CGD Spaceone Private Limited	India,Chennai,Tamil Nadu	71.65%





CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Consolidated Financial Statement for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

Name of the Entity	Country of incorporation and principal place of business	Portion of ownership interests held by the group as on 31-Mar-26
Beacon Logistix Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Orbitex Induspark Private Limited (Till 27/02/2026) [2]	India,Chennai,Tamil Nadu	71.65%
Casagrand Glorious Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Allures Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Homescape Private Limited	India,Chennai,Tamil Nadu	100.00%
Spexus Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Citizone Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Blue Sea Homes Search LLP	India,Chennai,Tamil Nadu	99.00%
Sea View Home Search LLP	India,Chennai,Tamil Nadu	99.00%
Prolixa Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
CGSI Varapatti Induspark Private Limited	India,Chennai,Tamil Nadu	99.00%
Casagrand Luxury Private Limited	India,Chennai,Tamil Nadu	99.00%
CGD Spacecore Private Limited [1]	India,Chennai,Tamil Nadu	41.88%

CASAGRAND PREMIER BUILDER LIMITED
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46.Additional information as required under schedule III of Companies Act 2013 for the period ended 31 March 2026:

S.No	Nature of entity	Net Assets(Total assets-Total liabilities)		Share in Profit/Loss		Share in other comprehensive income		Share in Total comprehensive income	
		As a % of consolidated net assets/(liabilities)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount
me	**Holding Company:**								
	Casagrand Premier Builder Limited	13%	1,633.84	22%	587.87	-7%	3.17	22%	591.04
	Consolidation Eliminations/Adjustments	-9%	(1,091.63)	4%	102.38	0%	0.01	4%	102.39
	Subsidiaries								
1	Casa Grande Enterprises LLP	8%	1,049.57	0%	1.44	0%	-	0%	1.44
2	Casa Grande Homes Private Limited	6%	822.01	0%	8.78	0%	-	0%	8.78
3	Casa Grande Milestone Private Limited	11%	1,467.37	41%	1,111.14	0%	-	41%	1,111.14
4	Casa Grande Garden City Builders Private Limited	15%	1,962.32	67%	1,835.68	-2%	0.99	68%	1,836.67
5	Casagrand Perch Builder Private Limited	-1%	(127.31)	-1%	(38.08)	0%	0.08	-1%	(38.00)
6	Casa Grande Smart Value Homes Private Limited	9%	1,207.12	-1%	(20.08)	0%	-	-1%	(20.08)
7	Casa Grande Grace Private Limited	4%	471.37	0%	(8.33)	0%	-	0%	(8.33)
8	Casagrand Lotus Private Limited	0%	(16.55)	-1%	(16.69)	0%	-	-1%	(16.69)
9	Gazy Mag Private Limited	1%	153.94	0%	(11.55)	0%	-	0%	(11.55)
10	Casa Grande Axiom Private Limited	3%	396.16	1%	26.39	0%	-	1%	26.39
11	Casagrand Astute Private Limited	0%	(18.64)	0%	(8.64)	0%	(0.13)	0%	(8.77)
12	Casa Grande Zest Private Limited	6%	776.78	15%	408.64	0%	-	15%	408.64
13	Grace Gated Community LLP	6%	808.21	-1%	(25.03)	0%	-	-1%	(25.03)
14	Casa Grande Civil Engineering Private Limited	10%	1,315.50	-4%	(100.29)	-4%	1.72	-4%	(98.57)
15	Dawning Developers LLP	2%	265.27	2%	50.32	0%	-	2%	50.32
16	Casagrand Vistaaz Private Limited	0%	41.12	0%	(3.05)	0%	-	0%	(3.05)
17	Casagrand Magick Rufy Private Limited	10%	1,283.67	-9%	(245.48)	0%	-	-9%	(245.48)
18	Casagrand Horizons Private Limited	8%	998.14	5%	137.62	0%	-	5%	137.62
19	Casagrand Regale Private Limited	0%	3.83	0%	(1.69)	0%	-	0%	(1.69)
20	Casagrand Alpline Private Limited	0%	(3.02)	0%	(2.60)	0%	-	0%	(2.60)
21	Danub Homes Private Limited	10%	1,344.75	3%	91.27	0%	-	3%	91.27
22	Casagrand Anchor Private Limited	3%	357.77	-1%	(19.46)	0%	-	-1%	(19.46)
23	Casagrand Zingo Private Limited	0%	8.55	0%	12.84	0%	-	0%	12.84
24	Casagrand Vivaace Private Limited	0%	26.78	1%	24.75	0%	-	1%	24.75
25	Casagrand Everta Private Limited	0%	(7.23)	0%	(5.65)	0%	-	0%	(5.65)
26	Casagrand Exotia Private Limited	0%	(0.52)	0%	(0.14)	0%	-	0%	(0.14)
27	Casagrand Hyderwise Private Limited	2%	263.63	11%	312.35	0%	(0.12)	12%	312.23
28	Casagrand Aesthetic Private Limited	0%	(30.18)	-1%	(32.47)	0%	-	-1%	(32.47)
29	Casagrand Vivacity Private Limited	0%	(7.91)	0%	(5.00)	0%	-	0%	(5.00)
30	Casagrand Fresh Private Limited	0%	7.47	0%	11.21	0%	-	0%	11.21
31	Casagrand Blue Horizon Private Limited	0%	56.68	0%	(3.91)	0%	-	0%	(3.91)
32	Exotia Builder Private Limited	0%	(0.73)	0%	(0.54)	0%	-	0%	(0.54)
33	Casagrand Stage7 Private Limited	0%	(22.70)	-1%	(22.45)	0%	-	-1%	(22.45)
34	Flock Builder Private Limited	0%	(15.18)	-1%	(14.97)	0%	-	-1%	(14.97)
35	Casagrand Fittedhomes Private Limited	-1%	(119.80)	-2%	(41.80)	0%	0.05	-2%	(41.75)
36	Casagrand Beacon Private Limited	0%	(2.89)	0%	(0.23)	0%	-	0%	(0.23)
37	Casagrand Bizpark Private Limited	-4%	(540.64)	-18%	(482.44)	0%	(0.05)	-18%	(482.49)
38	Casagrand Millenia Private Limited	-9%	(1,195.95)	-7%	(183.17)	0%	-	-7%	(183.17)
39	Casagrand Spaceintell Private Limited	0%	(19.08)	0%	5.59	0%	(0.05)	0%	5.54
40	Casagrand Staylogy Private Limited	0%	27.28	0%	6.02	0%	-	0%	6.02
41	Upstay Builder Private Limited	0%	(2.13)	0%	1.61	0%	-	0%	1.61
42	Headway Ace Induspark Private Limited	0%	(0.67)	1%	21.50	0%	-	1%	21.50
43	Casagrand Contracts Private Limited	-1%	(107.18)	-4%	(100.60)	0%	-	-4%	(100.60)
44	Casagrand Gallantee Real Estate LLC	-6%	(766.66)	-22%	(598.78)	113%	(50.91)	-24%	(649.69)
45	Casagrand Covaan Private Limited	0%	(37.53)	-1%	(37.90)	0%	0.06	-1%	(37.84)
46	Casagrand Urbano Private Limited	0%	(1.75)	0%	(1.61)	0%	-	0%	(1.61)
47	Casagrand Avalon Private Limited	0%	(10.90)	0%	(3.13)	0%	-	0%	(3.13)
48	CGD Industrial Parks Private Limited	0%	44.43	1%	31.37	0%	-	1%	31.37





CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Consolidated Financial Statement for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

S.No	Nature of entity	Net Assets(Total assets-Total liabilities)		Share in Profit/Loss		Share in other comprehensive income		Share in Total comprehensive income	
		As a % of consolidated net assets/(liabilities)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount
49	Headway Premier Induspark Private Limited	0%	(13.02)	0%	(5.96)	0%	-	0%	(5.96)
50	Vision Premier Induspark Private Limited	0%	(2.55)	0%	(1.23)	0%	-	0%	(1.23)
51	Beacon Premier Induspark Private Limited	0%	(2.19)	0%	(1.11)	0%	-	0%	(1.11)
52	Casa Grande Shelter Private Limited	1%	139.16	1%	22.48	0%	-	1%	22.48
53	Casa Grande Vallam Private Limited	0%	(49.17)	-2%	(49.13)	0%	-	-2%	(49.13)
54	Casa Grande Realtors Private Limited	0%	5.20	0%	(4.13)	0%	-	0%	(4.13)
55	Beacon Ace Induspark Private Limited	0%	0.07	0%	0.39	0%	-	0%	0.39
56	Headway Logistix Induspark Private Limited [2]	0%	57.47	0%	(0.96)	0%	-	0%	(0.96)
57	Irris Whiteboard Private Limited	0%	(10.11)	0%	(8.37)	0%	-	0%	(8.37)
58	Vision Logistix Induspark Private Limited	0%	(1.00)	0%	(0.38)	0%	-	0%	(0.38)
59	Vision Ace Induspark Private Limited	0%	(0.32)	0%	(0.40)	0%	-	0%	(0.40)
60	Ambojini Property Developers Private Limited	-1%	(64.62)	0%	(2.97)	0%	-	0%	(2.97)
61	CGD Spaceone Private Limited	0%	(0.69)	0%	(0.33)	0%	-	0%	(0.33)
62	Beacon Logistix Induspark Private Limited	0%	1.91	0%	1.98	0%	-	0%	1.98
63	Orbitex Induspark Private Limited [2]	0%	-	0%	-	0%	-	0%	-
64	Casagrand Glorious Private Limited	0%	-	0%	(0.10)	0%	-	0%	(0.10)
65	Casagrand Allures Private Limited	0%	(10.74)	0%	(10.84)	0%	-	0%	(10.84)
66	Casagrand Homescape Private Limited	0%	0.03	0%	(0.07)	0%	-	0%	(0.07)
67	Spexus Induspark Private Limited	0%	(0.02)	0%	(0.12)	0%	-	0%	(0.12)
68	Citizone Induspark Private Limited	0%	(0.01)	0%	(0.11)	0%	-	0%	(0.11)
69	Blue Sea Homes Search LLP	1%	82.31	0%	(1.62)	0%	-	0%	(1.62)
70	Sea View Home Search LLP	0%	0.07	0%	-	0%	-	0%	-
71	Casagrand Foundation Diagnostic Centre	0%	42.72	2%	42.78	0%	-	2%	42.78
72	Proliva Induspark Private Limited	0%	-	0%	(0.10)	0%	-	0%	(0.10)
73	CGSI Varapatti Induspark Private Limited	0%	0.07	0%	0.03	0%	-	0%	0.03
74	Casagrand Luxury Private Limited	0%	(0.01)	0%	(0.02)	0%	-	0%	(0.02)
	Associates								
1	CGD Spacecore Private Limited [1]	0%	-	0%	(1.29)	0%	-	0%	(1.29)
	Total	**100%**	**12,821.35**	**100.00%**	**2,731.44**	**100.00%**	**(45.18)**	**100.00%**	**2,686.26**
	(Less) / Add : Non controlling interest		6.44		(8.24)		0.01		(8.23)
	Total after adjusting Non controlling interest		**12,827.79**		**2,723.20**		**(45.16)**		**2,678.03**

Note :

1 During the financial year 2025-26, the Casagrand Premier Builder Limited as acquired 41 88% equity share and it is classified as associates as at 31.03.2026 (Refer note no 56 (iv))

2 During the financial year 2025-26, the Company disposed of its entire stake in Headway Logistix Induspark Private Limited & Orbitex Induspark Private Limited. Consequent to the said disposal, both entities have ceased to be subsidiaries of the Company with effect from the respective dates of disposal during the year, and accordingly, they no longer form part of the Company's group structure from that date. (Refer note no. 56 (v))

VAITHISWARAN AND CO LLP
CHARTERED ACCOUNTANTS

CASAGRAND PREMIER BUILDER LIMITED
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47. Additional information as required by paragraph 2 of The General Instructions For Preparation Of Consolidated Financial Statements in Schedule III of the Companies Act, 2013 for the year ended 31 March 2025:

Name of the Entity	Country of incorporation and principal place of business	Portion of ownership interests held by the group as on 31-Mar-25
Casa Grande Enterprises LLP	India,Chennai,Tamil Nadu	99.00%
Casa Grande Homes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Milestone Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Garden City Builders Private Limited	India,Bengaluru,Karnataka	100.00%
Casagrand Perch Builder Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Smart Value Homes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Grace Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Lotus Private Limited	India,Chennai,Tamil Nadu	100.00%
Gazy Mag Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Axiom Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Astute Private Limited	India,Chennai,Tamil Nadu	100.00%
Casa Grande Zest Private Limited	India,Chennai,Tamil Nadu	100.00%
Grace Gated Community LLP	India,Chennai,Tamil Nadu	99.00%
Casa Grande Civil Engineering Private Limited	India,Chennai,Tamil Nadu	100.00%
Dawning Developers LLP	India,Chennai,Tamil Nadu	99.00%
Casagrand Vistaaz Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Magick Rufy Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Horizons Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Regale Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Alphine Private Limited	India,Chennai,Tamil Nadu	100.00%
Danub Homes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Anchor Private Limited [1]	India,Chennai,Tamil Nadu	100.00%
Casagrand Zingo Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Vivaace Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Everta Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Exotia Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Hyderwise Private Limited	India,Hyderabad,Telangana	100.00%
Casagrand Aesthetic Private Limited	India,Chennai,Tamil Nadu	90.00%
Casagrand Vivacity Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Fresh Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Blue Horizon Private Limited	India,Chennai,Tamil Nadu	71.65%
Exotia Builder Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Stage7 Private Limited	India,Chennai,Tamil Nadu	100.00%
Flock Builder Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Fittedhomes Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Magnum Private Limited [1]	India,Chennai,Tamil Nadu	0.00%
Casagrand Beacon Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Bizpark Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Millenia Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Spaceintell Private Limited	India,Chennai,Tamil Nadu	71.65%
Casagrand Staylogy Private Limited	India,Chennai,Tamil Nadu	100.00%
Upstay Builder Private Limited	India,Chennai,Tamil Nadu	66.00%
Headway Ace Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Casagrand Contracts Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Gallantee Real Estate LLC	United Arab Emirates, Dubai	100.00%
Casagrand Covaan Private Limited	India,Coimbatore,Tamil Nadu	100.00%
Casagrand Urbano Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Avalon Private Limited	India,Chennai,Tamil Nadu	100.00%
CGD Industrial Parks Private Limited	India,Chennai,Tamil Nadu	71.65%
Headway Premier Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Vision Premier Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Beacon Premier Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Casa Grande Shelter Private Limited	India,Chennai,Tamil Nadu	99.00%
Casa Grande Vallam Private Limited	India,Chennai,Tamil Nadu	99.00%
Casa Grande Realtors Private Limited	India,Chennai,Tamil Nadu	99.90%
Beacon Ace Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Headway Logistix Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Irris Whiteboard Private Limited	India,Chennai,Tamil Nadu	80.00%
Vision Logistix Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
Ambojini Property Developers Private Limited	India,Chennai,Tamil Nadu	100.00%
Casagrand Foundation Diagnostic Centre	India,Chennai,Tamil Nadu	100.00%
Vision Ace Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%
CGD Spaceone Private Limited	India,Chennai,Tamil Nadu	71.65%
Beacon Logistix Induspark Private Limited	India,Chennai,Tamil Nadu	71.65%

Note :

1. Casagrand Magnum Private Limited has been mergerd with Casagrand Anchor Private Limited (Refer note no. 56 (i))

VAITHISWARAN AND CO LLP
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CASAGRAND PREMIER BUILDER LIMITED
CHENNAI
600 041

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Consolidated Financial Statement for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

48.Additional information as required under schedule III of Companies Act 2013 for the year ended 31 March 2025:

S.No	Nature of entity	Net Assets(Total assets-Total liabilities)		Share in Profit/Loss		Share in other comprehensive income		Share in Total comprehensive income	
		As a % of consolidated net assets/(liabilities)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount
	Holding Company:								
	Casagrand Premier Builder Limited	8%	838.12	-26%	(621.05)	58%	(3.64)	-27%	(624.69)
	Consolidation Eliminations/Adjustments	-3%	(336.29)	1%	25.34	0%	(0.01)	1%	25.33
	Subsidiaries								
1	Casa Grande Enterprises LLP	5%	512.03	0%	(0.61)	0%	-	0%	(0.61)
2	Casa Grande Homes Private Limited	8%	813.23	-1%	(21.31)	0%	-	-1%	(21.31)
3	Casa Grande Milestone Private Limited	4%	356.23	8%	193.20	0%	-	8%	193.20
4	Casa Grande Garden City Builders Private Limi	1%	120.19	20%	461.01	-27%	1.72	20%	462.73
5	Casagrand Perch Builder Private Limited	-1%	(89.28)	-1%	(32.74)	-4%	0.28	-1%	(32.46)
6	Casa Grande Smart Value Homes Private Limit	12%	1,227.20	28%	646.41	0%	-	28%	646.41
7	Casa Grande Grace Private Limited	5%	479.70	2%	48.57	0%	-	2%	48.57
8	Casagrand Lotus Private Limited	0%	0.14	0%	0.21	0%	-	0%	0.21
9	Gazy Mag Private Limited	2%	165.49	-4%	(88.36)	0%	-	-4%	(88.36)
10	Casa Grande Axiom Private Limited	4%	369.75	0%	11.49	0%	-	0%	11.49
11	Casagrand Astute Private Limited	0%	(10.31)	0%	(4.83)	0%	(0.03)	0%	(4.86)
12	Casa Grande Zest Private Limited	4%	368.14	-1%	(24.48)	0%	-	-1%	(24.48)
13	Grace Gated Community LLP	4%	408.53	-4%	(90.83)	0%	-	-4%	(90.83)
14	Casa Grande Civil Engineering Private Limited	14%	1,391.99	6%	129.27	28%	(1.75)	5%	127.52
15	Dawning Developers LLP	6%	557.11	2%	37.66	0%	-	2%	37.66
16	Casagrand Vistaaz Private Limited	0%	44.17	0%	3.80	0%	-	0%	3.80
17	Casagrand Magick Rufy Private Limited	15%	1,529.15	34%	806.16	0%	-	34%	806.16
18	Casagrand Horizons Private Limited	9%	860.51	36%	837.35	0%	-	36%	837.35
19	Casagrand Regale Private Limited	0%	5.51	0%	6.97	0%	-	0%	6.97
20	Casagrand Alphine Private Limited	0%	(0.42)	0%	(0.36)	0%	-	0%	(0.36)
21	Danub Homes Private Limited	13%	1,253.73	13%	293.95	0%	-	13%	293.95
22	Casagrand Anchor Private Limited [1]	4%	377.23	1%	29.22	0%	-	1%	29.22
23	Casagrand Zingo Private Limited	0%	(4.29)	0%	(4.44)	0%	-	0%	(4.44)
24	Casagrand Vivaace Private Limited	0%	2.03	0%	2.83	0%	-	0%	2.83
25	Casagrand Everta Private Limited	0%	(1.58)	0%	(2.41)	0%	-	0%	(2.41)
26	Casagrand Exotia Private Limited	0%	(0.38)	0%	0.02	0%	-	0%	0.02
27	Casagrand Hyderwise Private Limited	0%	(48.91)	-1%	(28.81)	5%	(0.30)	-1%	(29.11)
28	Casagrand Aesthetic Private Limited	0%	2.29	0%	(7.43)	0%	-	0%	(7.43)
29	Casagrand Vivacity Private Limited	0%	(2.89)	0%	(2.65)	0%	-	0%	(2.65)
30	Casagrand Fresh Private Limited	0%	(3.74)	0%	(1.02)	0%	-	0%	(1.02)
31	Casagrand Blue Horizon Private Limited	0%	(0.86)	0%	(0.66)	0%	-	0%	(0.66)
32	Exotia Builder Private Limited	0%	(0.19)	0%	(0.06)	0%	-	0%	(0.06)
33	Casagrand Stage7 Private Limited	0%	(0.25)	0%	(0.11)	0%	-	0%	(0.11)
34	Flock Builder Private Limited	0%	(0.21)	0%	(0.09)	0%	-	0%	(0.09)
35	Casagrand Fittedhomes Private Limited	-1%	(78.05)	-2%	(45.48)	0%	(0.01)	-2%	(45.49)
36	Casagrand Beacon Private Limited	0%	(2.66)	0%	(0.08)	0%	-	0%	(0.08)
37	Casagrand Bizpark Private Limited	-1%	(58.23)	1%	22.72	-11%	0.67	1%	23.39
38	Casagrand Millenia Private Limited	-10%	(1,012.78)	-7%	(170.93)	0%	-	-7%	(170.93)
39	Casagrand Spaceintell Private Limited	0%	(24.62)	-1%	(16.30)	19%	(1.18)	-1%	(17.48)
40	Casagrand Staylogy Private Limited	0%	21.26	0%	0.41	0%	-	0%	0.41
41	Upstay Builder Private Limited	0%	(3.74)	0%	(2.56)	0%	-	0%	(2.56)
42	Headway Ace Induspark Private Limited	0%	(22.17)	-1%	(21.95)	0%	-	-1%	(21.95)
43	Casagrand Contracts Private Limited	0%	(6.57)	0%	(5.69)	0%	-	0%	(5.69)
44	Casagrand Gallantee Real Estate LLC	-1%	(118.39)	-5%	(110.10)	23%	(1.42)	-5%	(111.52)
45	Casagrand Covaan Private Limited	0%	(2.92)	0%	(7.41)	9%	(0.59)	0%	(8.00)
46	Casagrand Urbano Private Limited	0%	(0.14)	0%	(0.13)	0%	-	0%	(0.13)
47	Casagrand Avalon Private Limited	0%	(7.77)	0%	(4.35)	0%	-	0%	(4.35)
48	CGD Industrial Parks Private Limited	0%	13.07	1%	13.81	0%	-	1%	13.81





c) Balances with related parties

Name of related party	Nature of Balance	31 March 2026	31 March 2025
Mr. Arun MN	Loan from Director	73.94	73.94
Mr. Prasad Motiram Kotpati	Loan from Director	297.46	270.46

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

CASAGRAND PREMIER BUILDER LIMITED (formerly known as Casagrand Premier Builder Private Limited)
Notes to Consolidated Financial Statement for the year ended 31 March 2026
(All amounts are in Million Indian Rupees, unless otherwise stated)

S.No	Nature of entity	Net Assets(Total assets-Total liabilities)		Share in Profit/Loss		Share in other comprehensive income		Share in Total comprehensive income	
		As a % of consolidated net assets/(liabilities)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount	As a % of consolidated Profit/(Loss)	Amount
49	Headway Premier Induspark Private Limited	0%	(7.05)	0%	(6.43)	0%	-	0%	(6.43)
50	Vision Premier Induspark Private Limited	0%	(1.32)	0%	(1.23)	0%	-	0%	(1.23)
51	Beacon Premier Induspark Private Limited	0%	(1.08)	0%	(0.99)	0%	-	0%	(0.99)
52	Casa Grande Shelter Private Limited	1%	116.68	5%	105.60	0%	-	5%	105.60
53	Casa Grande Vallam Private Limited	0%	(0.04)	0%	(2.31)	0%	-	0%	(2.31)
54	Casa Grande Realtors Private Limited	0%	9.33	0%	2.95	0%	-	0%	2.95
55	Beacon Ace Induspark Private Limited	0%	(0.32)	0%	(0.33)	0%	-	0%	(0.33)
56	Headway Logistix Induspark Private Limited	0%	0.68	0%	0.67	0%	-	0%	0.67
57	Irris Whiteboard Private Limited	0%	(1.74)	0%	(1.84)	0%	-	0%	(1.84)
58	Vision Logistix Induspark Private Limited	0%	(0.62)	0%	(0.63)	0%	-	0%	(0.63)
59	Vision Ace Induspark Private Limited	0%	0.08	0%	(0.02)	0%	-	0%	(0.02)
60	Ambojini Property Developers Private Limited[C]	-1%	(61.64)	0%	(2.83)	0%	-	0%	(2.83)
61	CGD Spaceone Private Limited	0%	(0.36)	0%	(0.46)	0%	-	0%	(0.46)
62	Beacon Logistix Induspark Private Limited	0%	(0.07)	0%	(0.17)	0%	-	0%	(0.17)
63	Casagrand Foundation Diagnostic Centre[3]	0%	-	0%	-	0%	-	0%	-
	Total	100%	9,931.69	100.00%	2,345.15	100.00%	(6.26)	100.00%	2,338.89
	(Less) / Add : Non controlling interest		14.27		10.73		0.23		10.96
	Total after adjusting Non controlling interest		9,945.96		2,355.88		(6.03)		2,349.85

Note :

1. Casagrand Magnum Private Limited has been mergerd with Casagrand Anchor Private Limited (Refer note no. 56 (i))

2. Ambojini Property Developers Private Limited was acquired on 9 October 2024. Hence post acquisition reserves is considered.(Refer note no. 56 (ii))

3. One of the subsidiary which is a Section 8 company, Casagrand Foundation Diagnostic Centre was incorporated on 27 February 2025 and first statutory financial will be prepared for year ended 31 March 2026 as per Section 2(41) of the Companies Act, 2013.





53. Segment reporting

The Group operates in three business verticals: residential real estate, commercial development, and warehousing. However, the commercial development and warehousing verticals do not meet the quantitative thresholds prescribed under Ind AS 108 (i.e., 10% of the Group's total segment revenue, assets, or results) for separate reportable segments. Accordingly, these verticals have been aggregated with the residential real estate segment and presented as a single reportable segment.

54. Ratio analysis and its elements

Ratio	As at 31 March 2026	As at 31 March 2025	Variance (%)	
			2026 vs 2025	Reason for change 2026 vs 2025
Current ratio	2.59	4.46	-41.93%	(i)
Debt- Equity Ratio	4.30	4.25	1.18%	
Debt Service Coverage ratio	0.54	0.82	-34.15%	(ii)
Return on Equity ratio	24.02	27.70	-13.30%	
Inventory Turnover ratio	0.21	0.28	-25.00%	
Trade Receivable Turnover Ratio	2.72	3.75	-27.47%	(iii)
Trade Payable Turnover Ratio	1.78	1.89	-5.82%	
Net Capital Turnover Ratio	0.30	0.29	3.45%	(iv)
Net Profit ratio	0.09	0.09	0.00%	
Return on Capital Employed	7.59	6.97	8.93%	(v)
Return on Investment	0.24	0.36	-33.33%	(vi)

Ratio	Numerator	Denominator
Current ratio	Current Assets	Current Liabilities
Debt- Equity Ratio	Total Debt	Shareholder's Equity
Debt Service Coverage ratio	Earnings for debt service = Net Profit after taxes + Finance cost (including interest considered as operation cost) + non cash operating expenses	Debt service = Finance cost (including interest considered as operation cost) + Lease payments + Principal repayments
Return on Equity ratio	Total profit/(loss) for the year	Average Shareholder's Equity
Inventory Turnover ratio	Cost of goods sold	Average Inventory
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities
Net Profit ratio	Net Profit	Net sales = Total sales - sales return
Return on Capital Employed	Earnings before interest (including interest considered as operation cost) and taxes	Capital Employed = Total asset - Current liabilities
Return on Investment	Finance Income	Investment





Explanation for Variance in ratios by more than 25%

1. March 2026 vs March 2025

i) Decrease in Current ratio is due to increase in current liablities.

ii) Decrease in Debt Service Coverage ratio is due to increase in debt.

iii) Decrease in Trade receivable Turnover Ratio is due to increase in average trade receivables

iv) Increase in Net Capital Turnover ratio is due to decrease in working capital

v) Increase in Return on Capital Employed is due to increase in earnings before interest and tax

vi) Decrease in Return on Investment is due to decrease in income from investment

55. Other statutory information prescribed under the Companies Act 2013 and the rules made thereunder

(i) The Group do not have any Benami property, where any proceeding has been initiated or pending against The Group for holding any Benami property.

(ii) The Group do not have any transactions with companies struck off.

(iii) The Group do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period,

(iv) The Group have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(v) The Group 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 Group (Ultimate Beneficiaries) or

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

(vi) The Group 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 Group 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,

(vii) The Group have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as 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

(viii) The borrowings obtained by the Group from banks and financial institutions have been applied for the purposes for which such loans were was taken.

(ix) The Group has not been declared wilful defaulter by any bank or financial Institution or other lender.

(x) The Group has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous years.

(xi) The Group has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules 2017.

(xii) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and the Group does not have any CICs, which are part of the Group.





(xiii) One land parcel was held as inventory in one of the subsidiary Casagrand Magick Rufy Private Limited till the financial year 2021-2022 for which the Company has General Power of Attorney. On January 2023, the company got the approval from CMDA for construction of commercial building. The Company has transferred the land from inventory to investment property for the year ended 2023. As per representation made by the management, the title deeds were supposed to be transferred in the name of company in financial year 2023-24, but the transfer of title was delayed.

56. Businesses Acquisition and Divestment

i) Scheme of amalgamation between our Subsidiaries, Casagrand Anchor Private Limited ("CG Anchor") and Casagrand Magnum Private Limited ("CG Magnum")

Pursuant to a resolution dated February 12, 2024 adopted by the board of directors of one of our step-down Subsidiaries, CG Magnum, approved and filed the Scheme of Amalgamation under section 233 of the Companies Act, 2013 before the RoC, official liquidator, Chennai and Regional Director, Southern Region, Ministry of Corporate Affairs ("RD"). The RD, through its order dated August 21, 2024 approved the Scheme of Amalgamation, and CG Magnum ("Transferor") was amalgamated with one of our step-down Subsidiaries, CG Anchor under section 233 of the Companies Act, 2013. Pursuant to the Scheme of Amalgamation, all the assets and liabilities, rights, and interest pertaining to CG Magnum; movable assets, immovable properties, other assets including outstanding loans, industrial and intellectual properties, approvals, authorisations etc., stood transferred to and vested in and or were deemed to be transferred to and vested in CG Anchor. Further, immediately prior to the Scheme of Amalgamation, CG Magnum had issued (a) 30,15,85,020 equity shares of ₹10 each, aggregating to ₹3,015.85 million; and (b) 1,000,000 5% redeemable non-convertible preference shares aggregating to ₹10.00 million to its shareholders.

Since the entire equity shareholding of CG Magnum immediately prior to the Scheme of Amalgamation was held by CG Anchor, no equity shares of CG Anchor (as the Transferor) could be issued to itself as consideration for the acquisition of the business undertaking of CG Magnum to CG Anchor. Further, at the option of the preference shareholders of CG Magnum, (a) 1(one) fully paid up 5% redeemable non-convertible preference shares of ₹10 each of CG Anchor for every 1(one) 5% redeemable non-convertible preference share of ₹10 each held in CG Magnum; or (b) a cash consideration was offered as consideration to the preference shareholders of CG Magnum.

ii) Acquisition of Ambojini Property Developers Private Limited ("Ambojini")

An application was filed by M/s Nuvoco Vistas Corporation Limited before the Hon'ble National Company Law Tribunal, New Delhi Bench to initiate the corporate insolvency resolution process ("CIRP") against Ambojini under section 9 of the Insolvency and Bankruptcy Code, 2016. Pursuant to such application, our Subsidiary, Casagrand Regale Private Limited ("CG Regale") submitted a resolution plan for takeover/revival of Ambojini dated December 1, 2020 read with addendum dated December 3, 2020 ("Resolution Plan"), under the terms of which CG Regale would infuse (a) ₹815.00 million into Ambojini by way of equity infusion, debt, ICDs or any other quasi debt/quasi equity instrument (including non-convertible debentures and compulsorily convertible debentures); and (b) ₹700.00 million by way of fresh equity, debt raised from ARC/AIF/ private equity funds as deemed fit with the purpose of seamless implementation of the resolution plan. Under the Resolution Plan, CG Regale proposed a reorganisation of the capital structure of Ambojini by cancellation of 100% of its equity shares and simultaneous subscription of fresh equity by infusion of funds by CG Regale or our Company. The Resolution Plan was approved by the NCLT on April 16, 2024.

Ambojini Property Developers Private Limited was acquired on 9 October 2024.

iii) Millenia WB Trust

Millenia WB Trust, sponsor / settled by the Casagrand Urbano Private Limited Group's subsidiary, is not consolidated as control does not lie with the Group. Although the fund manager IRRIS Whiteboard Private Limited which is a Group subsidiary. The substantive power to direct the relevant activities of the Trust rests with the independent trustee - "Beacon Trusteeship Limited", which holds removal rights over the fund manager. Consequently, the Group lacks the practical ability to direct the relevant activities of the Trust unilaterally and therefore does not consolidate it.





iv) Purchase of equity shares in CGD Spacecore Private Limited

i. Brief background/rationale for the acquisition
The acquisition of equity shares in CGD Spacecore Private Limited was undertaken as part of the Group's business expansion strategy and to strengthen its presence in the industrial and logistics infrastructure sector.

ii. Structure of the transaction and resultant relationship with the Group
The transaction was completed through the direct purchase of equity shares in CGD Spacecore Private Limited. Pursuant to the acquisition, the Company obtained significant influence over CGD Spacecore Private Limited.

iii. Resultant relationship with the Group (subsidiary/associate/joint venture) and the basis for such classification
As at 31st March 2026, the entity was classified as an Associate of the Group. Subsequently, the Group acquired additional equity shares of the CGD Spacecore Private Limited, resulting in a change in its status from an Associate to a Subsidiary in accordance with the applicable accounting standards.

iv. Effective date of acquisition/control
The Company acquired significant influence over CGD Spacecore Private Limited with effect from 4th May 2026, being the effective date of completion of the share acquisition.

v) Disposal of Step Down Subisidairies - Headway Logistix Induspark Private Limited & Orbitex Induspark Private Limited
i. Brief background/rationale for the disposal
Casagrand Spaceintell Private Limited (Subsidiary of the Company) entered into a Framework agreement dated 19th November 2025. Pursuant to the agreement the step down subsidiaries **Headway Logistix Induspark Private Limited** and **Orbitex Induspark Private Limited** were transferred to **BREP ASIA III INDIA HOLDING CO II PTE LTD** (Investor) which enabled us to enter into a strategic partnership with **Blackstone**, one of the world's largest real estate investment managers. The transaction is expected to support the Group's business expansion objectives and strengthen its long-term growth prospects.

ii. Structure of the transaction and parties involved
The disposal was effected through the transfer of the Group's shareholding in Headway Logistix Induspark Private Limited and Orbitex Induspark Private Limited to BREP ASIA III INDIA HOLDING CO II PTE LTD in accordance with the terms and conditions agreed between the parties. Consequently, both entities ceased to be step-down subsidiaries

iii. Effective date of loss of control
The Group control over Headway Logistix Induspark Private Limited and Orbitex Induspark Private Limited ceased with effect from 27th February 2026, being the effective date of completion of the share transfer

iv. Any continuing involvement or relationship with the Group post-disposal, if applicable
Following the Transfer, the Group does not retain any ownership interest or control over Headway Logistix Induspark Private Limited and Orbitex Induspark Private Limited. However, the Group continues to be associated with the projects undertaken by these entities in its capacity as the Developer (as per the Framework Agreement dated 19th November 2025) and remains responsible and accountable for the implementation and execution of the respective projects in accordance with the contractual arrangements between the parties.

VAITHISVARAN AND CO LLP CHARTERED ACCOUNTANTS

CASAGRAND PREMIER BUILDER LIMITED CHENNAI 600 041

57. Expenditure in Foreign Currency	**31 March 2026**	**31 March 2025**
Dubai branch expenses (salary, rent and other expenses)	9.60	6.03
Purchase of fixed assets for Dubai branch	-	10.06
Dubai entity expenses (salary, rent and other expenses)	381.01	29.12
Purchase of fixed assets for Dubai entity	89.87	46.24
Other foreign expenditure incured by Group	42.05	3.99

58. Events after reporting date

The Group's acquisition of equity shares in CGD Spacecore Private Limited was undertaken to strengthen its presence in the industrial and logistics infrastructure sector. As at 31st March 2026, the Group held significant influence, but not control, over the entity, and it was accordingly classified as an Associate under Ind AS 28. Subsequent to the balance sheet date, the Group acquired additional equity shares, obtaining control with effect from 4th May 2026, pursuant to which CGD Spacecore Private Limited's status changed from an Associate to a Subsidiary, to be consolidated under Ind AS 110 from that date. As this event arose after the reporting date, it is treated as a non-adjusting event under Ind AS 10, with no impact on the consolidated financial statements for the year ended 31st March 2026. CGD Spacecore Private Limited continues to be accounted for as an Associate under the equity method for FY26.

59. Audit Trail

The company maintains proper books of account as required by the law. The books of account are also electronically maintained by the company. The backup is maintained in servers located in India. The accounting software has the feature of recording audit trail of each and every transaction. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Group with effect from 1st April, 2023 The audit trail has been preserved by the company as per the statutory requirements for record retention.

60. Employee Stock Option Plan 2023

The Company has, vide Board's approval dated 13 June 2023 and Shareholders' approval dated 14 June 2023 implemented "Casagrand Employee Stock Option Plan 2023" ("ESOP 2023") and approved the plan authorizing the Board to administer the plan and to issue to Grantees under the Plan a maximum of 554,444 (Five lakhs fifty-four thousand four hundred and forty-four only) Options. These may be Granted in one or more tranches, from time to time under the Plan, being exercisable into fully paid-up Equity Shares, with each such Stock Option conferring a right upon the Option Grantee to be issued one Share of the Company, in accordance with the terms and conditions of such Grant.

Further to the Shares Split & Bonus shares issuance by the Company, the maximum number of Stock Options available for being Granted under this Plan, as specified above, stands modified as 19,405,550 options (as per the ESOP 2023 Scheme).

Set out below is a summary of options granted under the plan:
Employee stock option scheme (ESOP, 2023 as amended by the Shareholders by way of a Special Resolution dated 28th June 2024)

Particulars	**March 31, 2026**		**March 31, 2025**	
	Average exercise price per share option	Number of options	Average exercise price per share option	Average exercise price per share option
	(₹)		(₹)	(₹)
Opening balance	2.00	1,67,48,974	-	-
Granted during the period	-	-	2.00	1,70,73,972
Exercised during the period	-	-	-	-
Lapsed during the period	-	(7,64,348)	-	(3,24,998)
Forfeited during the period	-	-	-	-
Closing balance		**1,59,84,626**		**1,67,48,974**
Options outstanding at the end of the period		**1,59,84,626**		**1,67,48,974**





Share options outstanding at the end of the year have the following expiry date and exercise prices:

Grant date	Expiry date	Exercise price	March 31, 2026 Share options	March 31, 2025 Share options
July 05, 2024	July 05, 2030	2.00	1,59,84,626	1,67,48,974
Total			**1,59,84,626**	**1,67,48,974**

Fair value of options granted:

The fair value of grant date of options granted during the period ended 31 March 2026 is mentioned in the table below. The fair value at grant date is determined using the Discounted Cash flow model which takes into account the exercise price, the term of option, the share price at grant date and expected price volatility of the underlying share, the expected dividend yield and the risk free interest rate for the term of the option.

Share options outstanding at the end of the year have the following expiry date and fair value:

Grant date	Expiry date	Fair value	March 31, 2026 Share options	March 31, 2025 Share options
July 05, 2024	July 05, 2030	45.00	1,59,84,626	1,67,48,974
Total			**1,59,84,626**	**1,67,48,974**





61. Code on Social Security

The Code on Social Security, 2020, along with the Code on Wages, 2019, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes"), were notified by the Government of India and brought into effect from 21 November 2025. The Company has assessed the financial impact of the Labour Codes, including the revised definition of wages on provident fund contributions and gratuity obligations and recognised it as an exceptional item. This resulted in an increase in gratuity liability, a defined benefit plan (arising out of past service cost relating to plan amendment) and compensated absences by 55.79 Mn and 96.67 Mn on standalone and consolidated basis respectively. This also resulted in a lower tax of 14.04 Mn and 24.33 Mn on standalone and consolidated basis, respectively, for the year ended March 31, 2026

As per our report of even date attached

For Vaithisvaran & Co LLP
Chartered Accountants
Firm Registration Number : 004494S/S200037

VAITHISVARAN AND CO LLP ★ CHARTERED ACCOUNTANTS ★ Vikas Mantra Towers #249 R K Mutt Road, Mandaveli-28

M.Sundar
Partner
Membership Number : 022493

Place : Chennai
Date : 14/08/2026

For and on behalf of the Board of Directors of
Casagrand Premier Builder Limited
CIN : U70101TN2003PLC051989

CASAGRAND PREMIER BUILDER LIMITED ★ CHENNAI 600 041

Arun MN
Chairman and Managing Director
DIN: 00793551

Place : Chennai
Date : 14/08/2026

Raghunathan Sumanth Krishna
Whole Time Director
DIN: 07640054

Place : Chennai
Date : 14/08/2026

Hanuman Joshi
Chief Financial Officer

Place : Chennai
Date : 14/08/2026

Nisha Abhishek Jha
Company Secretary
M No: A26250

Place : Chennai
Date : 14/08/2026