Rajparis Civil Constructions Private Ltd.
Annual Report
FY 2025-26

Contents

CORPORATE INFORMATION

BOARD OF DIRECTORS
R SATCHIDANANDAM
R JEYAKUMAR
N YOGA SARAVANAN
MRS.RAJESWARI RAJU
S. RAJKUMAR

REGISTERED OFFICE
OLD NO 560-562 NEW NO 526 UNIT 7E
7TH FLOOR, CENTURY PLAZA, ANNA SALAI,
CHENNAI 600018

CIN U45201TN1988PTC015289

STATUTORY AUDITORS
MRS.K JAGANYA ACA
CHARTERED ACCOUNTANTS
KUMBAKONAM, TAMILNADU

BANKERS
STATE BANK OF INDIA
ANNA SALAI CHENNAI

REGISTRAR & TRANSFER AGENT
CAMEOCORPORATE SERVICES LIMITED

NOTICE OF 38th ANNUAL GENERAL MEETING

Notice is Hereby given that the 38th Annual General Meeting of the Rajparis Civil Constructions Private Limited (CIN No. U45201TN1988PTC015289) will be held on Friday, the 25th September, 2026 at 11:00 a.m. at Old No.560- 562, New No.526, Unit 7E, 7th Floor, Century Plaza, Anna Salai, Chennai - 600 018 to transact the following business:

Ordinary business:

ADOPTION OF ACCOUNTS

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March 2026, together with the Reports of the Board of Directors and the Auditors thereon.

By Order of the Board
For Rajparis Civil Constructions Private Limited

Satchidanandam Rajkumar

Director
DIN: 09300613
Place: Chennai
Date: 2nd September, 2026

NOTES

- A member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy. A proxy need not be a member of the Company.
- Pursuant to Section 105 of the Companies Act, 2013 read with Rule 19 of the Companies (Management and Administration) Rules, 2014, a person shall not act as a proxy for more than fifty (50) members and members holding in the aggregate more than ten percent (10%) of the total share capital of the Company carrying voting rights.
- A member holding more than ten percent (10%) of the total share capital of the Company carrying voting rights may appoint a single person as proxy, and such person shall not act as proxy for any other member.
- The Proxy Form (Form MGT-11) is annexed to this Notice.
- The instrument appointing the proxy, duly completed, stamped and signed, must be deposited at the Registered Office of the Company not less than forty-eight (48) hours before the scheduled time of commencement of the Annual General Meeting, failing which the proxy shall not be treated as valid.
- All documents referred to in this shall be available for inspection by the members at the Registered Office of the Company during normal business hours on all working days up to the date of the Annual General Meeting and shall also be available for inspection during the continuance of the meeting.
- The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, shall be made available for inspection by the members at the venue of the Annual General Meeting during the continuance of the meeting.

DIRECTORS' REPORT

Your directors take pleasure in presenting their 38th Directors Report of your Company, together with the audited financial statements and the Auditors Report for the Financial Year ended 31st March, 2026.

1. FINANCIAL SUMMARY AND HIGHLIGHTS:

Brief Financial Highlights with comparison of previous Financial Year are as follows:

Period	2025-26	2024-25
Turnover	9,144.61	21,077.74
EBITDA	6,895.62	3,657.46
Finance Cost	4,581.67	1,570.10
Depreciation & Amortisation	1,059.43	1,729.01
Exceptional		-
Profit before tax (PBT)	1,254.52	358.35
Current Tax	-	365.00
Deferred Tax	(648.00)	1,005.00
EPS	0.56	(0.15)
Total equity	2,65,288.47	2,63,717.99
No of Shares	28,17,633	28,17,633

The revenue for FY.2025-2026 primarily comprises interest income.

2. RETAINED EARNINGS

The Board confirms that there has been no addition to or withdrawal from the Company's Retained Earnings during the financial year under review.

3. DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances and the ever-increasing liquidity requirements, has decided that it would be prudent, not to recommend any Dividend for the Financial Year under review.

4. STATE OF AFFAIRS OF THE COMPANY:

An order approving the conversion was issued by the Regional Director on 14th June, 2022

5. CHANGE IN THE NATURE OF BUSINESS

During the year under review there was no change in the nature of business of the company.

6. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

The Company has scaled down its project promotion business and currently is focusing on buying and selling of land. The revenue from operations has been shifted from real estate development to generating interest income with occasional land transactions. The Company remains an active operational entity and supported by substantial liquid resources securely held in bank fixed deposits, the company maintains high financial stability and zero risk of insolvency. Consequently, management's operational intent remains intact, and these financial statements have been prepared on a Going Concern basis

7. SHARE CAPITAL

As on March 31, 2026, the Company's Paid-up Equity Share Capital was ₹2,81,76,330/-
During the year:

a) No buy-back of shares was made.
b) No new shares were issued.
c) No Sweat Equity Shares were issued.
d) No Bonus Shares were issued.
e) No Employee Stock Option Scheme was granted.

8. INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

As at 31st March 2026. **99,900 equity shares continue to be held in the Demat Account of the IEPF Authority**. The voting rights in respect of such shares remain frozen in accordance with the applicable provisions until the rightful owner claims the shares from the IEPF Authority. Subsequent to the aforesaid transfer of shares, **no dividend has been declared by the Company.**

During the year under review, there were no amounts or respective shares which were required to be transferred by the company to the investor Education and Protection Fund during the year ended 31st March 2026.

9. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors of your Company comprises of well qualified and experienced persons having expertise in their respective areas.

10. DECLARATION OF INDEPENDENT DIRECTOR

Being a private Limited Company, there is no requirement of appointment of Independent Directors.

11. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ending as at March 31, 2026, Six meetings of the Board of Directors were held.

The meetings of the Board were held periodically and a period of 120 days has not elapsed between two meetings as prescribed under Section 173(1) of the Companies Act, 2013. The following are the dates on which the Board Meetings were held:

Date of the meeting	Directors Present
10-04-2025	All the directors were present
22-05-2025	All the directors were present
20-08-2025	All the directors were present
28-11-2025	All the directors were present
26-02-2026	All the directors were present
27-03-2026	All the directors were present

12. SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e., SS-1 and SS-2, relating to the meetings of the Board of Directors and 'General Meetings' respectively have been duly followed by the Company.

13. AUDIT COMMITTEE AND VIGIL MECHANISM:

Provisions of Section 177 of the Companies Act, 2013 provides a class of companies relating to the constitution of Audit Committee and establishing vigil mechanism. After the company was delisted with effect from 27th may, 2020, the company was no longer required to appoint independent director and also the provisions relating to constitution of Audit Committee and vigil mechanism are not applicable to the company.

14. COMPANY'S POLICY RELATING TO DIRECTORS /KMP APPOINTMENT, PAYMENT OR REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to Constitution of Nomination and Remuneration Committee are not applicable to the Company and disclosure with respect to the policy relating to appointment of Directors, payment or remuneration and discharge of their duties is not applicable.

15. ANNUAL PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND OF INDIVIDUAL DIRECTORS.

The Provisions relating to Board evaluation is not applicable to the Company.

16. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section134 of the Companies Act, 2013, with respect to Director's Responsibility Statement, it is hereby confirmed that:

i. In the preparation of the annual accounts for the financial year ended March 31st 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed along with proper explanation relating to material departures;

ii. The directors had selected such accounting policies and applied them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profits of the company for the year under review;

iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act, for safe guarding the assets of the company and for preventing and detecting fraud and other irregularities;

iv. The directors have prepared the Annual Accounts of the Company for the financial year ended 31st March, 2026 on a 'going concern' basis;

v. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

17. INTERNAL FINANCIAL CONTROLS

The company has maintained adequate internal financial controls with reference to the financial statements. Company has devised policies and procedures adopted for ensuring the orderly and efficient conduct of its business, including regulatory compliance and prevention and frauds and errors, thereby covering the controls over reliable reporting of Financial Statements.

18. FRAUDS REPORTED BY AUDITORS;

The Auditors have not reported any fraud under sub-section (12) of Section 143 to the Board of Directors.

19. DISCLOSURES RELATING TO SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company has no Subsidiaries, Joint Ventures or Associate Companies. Further, during the year, there were no companies which have become or ceased to be its subsidiaries, joint ventures or associate companies.

20. DEPOSITS:

The Company has not accepted any deposits from the public.
To meet short-term business requirements, the Company obtained shareholders' approval under Section 73 of the Companies Act, 2013, at the AGM held on 20.09.2018, for borrowing funds from relatives of Directors, with all necessary compliances duly completed.

During the year, the Company accepted loan of Rs.71,680 thousand from Directors and there were no outstanding due as at the end of the reporting date.

21. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES MADE OR SECURITIES PROVIDED

The loans, guarantees or investments made by the Company are in compliance with the requirements of Section 186 of the Companies Act, 2013. During the year, pursuant to a request of the sister concern for additional time to settle the amount receivable in respect of sale of land, outstanding receivable was converted into a loan bearing interest at 12% per annum. The loan is repayable in instalments over a period of five years commencing from April 2026, in accordance with the agreed repayment terms.

22. RELATED PARTY TRANSACTION:

All Related Party Transactions during FY 2025-26 were on an arm's length basis. Certain material transactions, amounting to approximately Rs.25,00,000/-, require shareholder approval as per Section 188 of the Companies Act, 2013, and Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014. The necessary disclosures are provided in Form AOC-2 (Annexure I) and in the notes to the Financial Statement.

23. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 are not applicable to the Company for the financial year under review, as the Company does not satisfy any of the prescribed thresholds, namely, net worth of ₹500 crore or more, turnover of ₹1,000 crore or more, or net profit of ₹5 crore or more. Accordingly, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company.

24. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO.

Conservation of Energy:

Your Company is not involved in manufacturing. However, the Company is taking every necessary step to reduce the consumption of energy. Your Company is also actively checking the viability of using alternative sources of energy for its operations.

Technology Absorption:

Your Company has not adopted/intends to adopt any technology for its business and hence no reporting is required to be furnished under this heading.

Foreign Exchange:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows:

Particulars	31.03.2026	31.03.2025
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange Outgo	NIL	NIL

25. STATEMENT CONCERNING DEVELOPMENTAND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Board of Directors of the Company is in charge of the risk management and periodically takes up the review of the risk mitigation measures. In the opinion of the Board there was no risk that may threaten the existence of the Company.

26. AUDITORS, AUDIT QUALIFICATIONS AND BOARD'S EXPLANATION:

a. STATUTORY AUDITORS:

As per Section 139 of the Companies Act, 2013, the members at the 34th AGM approved the appointment of M/s. K. Jaganya, Chartered Accountant (MRN 227554), as Statutory Auditor for five years, from the 34th AGM up to the 39th AGM (FY 2026-27).

The Auditor's Report on the financial statements for FY 2025-26 forms part of this Annual Report. The report contains no qualifications, reservations, adverse remarks, or disclaimers. Further, no matters were reported under Section 143(12) of the Act; hence, no disclosures are required under Section 134(3)(ca).

b. INTERNAL AUDITOR:

The company does not come under the threshold for appointment of Internal Auditor, however during the financial year 2025-26. However, the Company has voluntarily appointed M/s Anand & Ponnappan, Chartered Accountants as the Internal Auditors.

c. SECRETARIAL AUDITOR

The Provisions concerning the appointment of Secretarial Auditors as mentioned under Section 204 of the Companies Act, 2013 is not applicable to the Company.

27. MAINTAINENCE OF COST AUDIT RECORDS:

The provisions of Cost Auditor and maintenance of Cost Records as mentioned under Section 148 of the Companies Act 2013 are not applicable to the Company.

28. ANNUAL RETURN

The Annual Return of the Company in Form MGT 7 for the financial year 2025-26 is placed in the below mentioned web address: Web Address: https://rajparis.in

29. SIGNIFICANT AND MATERIAL ORDER PASSED BY THE REGULATOR OR COURT

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations.

30. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There is no application or pending proceedings under the Insolvency and Bankruptcy code, 2016.

31.SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company follows a zero-tolerance policy towards sexual harassment and has adopted a policy in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee has been constituted as required under the Act to address such issues. During the year ended 31 March 2026, no complaints of sexual harassment were received.

32. PARTICULARS OF ONE-TIME SETTLEMENT WITH BANKS OR FINANCIAL INSTITUTIONS:

No such settlement was made with the banks or financial statement by the company during the financial year 2025-2026.

33. ACKNOWLEDGEMENT

The Board places on record, its appreciation for the co-operation and support received from shareholders, customers, suppliers, employees, government authorities and banks.

By Order of the Board,
For & on behalf of the Board of Directors

JEYAKUMAR RAMASWAMY

Places: Chennai **MANAGING DIRECTOR**

Date 02-09-2026 **DIN: 01740757**

Annexure I

Form No AOC 2

[Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2)

of the Companies (Accounts) Rules, 2014)

Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto, during the year ended 31st March 2026.

1. Details of contracts or arrangements or transactions not at arm's length basis: There were no contracts or arrangements or transactions entered into during the year ended 31 March 2025, which were not at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis: The details of contracts or arrangements or transactions at arm's length basis for the year ended 31 March 2026, are as follows:

Related Party 2026						**Rs in '000**
Name	Relation	Nature	Amount			
S.Rajkumar	Director	Gratuity	1,154			
Name	Relation	Nature	OB	Dr	Cr	CB
Rajparis civil Construction Firm	Associate	Receivavble	2,56,830	2,250	2,59,080	-
Rajparis civil Construction Firm	Associate	Loan		2,37,038	-	2,37,038
R Jeyakumar	Director	Loan	18,456	49,356	30,900	-
R Satchidanandam	Director	Loan	24,085	64,685	40,600	-
S.Rajkumar	Director	Loan	13,500	13,680	180	-

Note: All the above transactions were approved by the Board of Directors of theCompany wherever required.

By Order of the Board,
For & on behalf of the Board of Directors

Places: Chennai **MANAGING DIRECTOR**

Date 02-09-2026 **DIN: 01740757**

RAJPARIS CIVIL CONSTRUCTIONS PVT LTD
Balance Sheet as on 31st March 2026

Particulars	**Note No**	**As on 31.03.2026**	**As on 31.03.2025**
ASSETS			
Non-current assets			
Property, Plant & Equipments	2	1,670.51	2,729.94
Investments Properties			
Financial Assets			
(a) Investments	3	98.00	98.00
(b) Other Financial assets	4.a	1,87,038.10	-
Other non-current Assets	5	3,195.01	3,296.02
Deferred Tax Assets		2,320.00	1,672.00
		1,94,321.61	7,795.96
Current assets			
Financial Assets			
(a) Investment		-	-
(b)Trade receivables	6	-	2,56,829.82
(c)Cash and cash equivalents	7	39.95	154.31
(d)Bank Balances other than (b)above	8	1,01,798.21	95,904.44
(e) Other Financial assets	4.b	50,810.52	810.52
Other Current Assets	9	654.87	1,726.08
		1,53,303.55	3,55,425.17
Total Assets		**3,47,625.16**	**3,63,221.13**
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	10	28,176.33	28,176.33
Other Equity	11	2,37,112.14	2,35,541.66
Total Equity		2,65,288.47	2,63,717.99
Liabilities		-	-
Non-Current Liabilities		-	-
Financial Liabilities	-	-	-
Provisions	12	-	1,153.85
Sub-Total		-	1,153.85
Current Liabilities		-	-
Financial Liabilities		-	-
(a) Borrowings	13	82,236.69	98,182.44
(b) Trade payables		-	-
-to MSME		-	-
-to others	14	100.00	103.56
(c) Other Financial Liabilities		-	-
Current Tax Liabilities-Net		-	-
Other Current Liabilities	15	-	63.29
Sub-Total		82,336.69	98,349.30
		-	-
Total Equity and Liabilities		**3,47,625.16**	**3,63,221.13**
Significant Accounting Policies	1		
Other Notes to Accounts	21		

For and on Behalf of Board of Directors

Vide my Report of even dated
Chartered Accountants
For Jaganya & Associates

R Jeyakumar
Managing Director
DIN 01740757
Place: Chennai
Date: 02.09.2026

Satchidanandam Rajkumar
Director
DIN 09300613

K.Jaganya ACA
Proprietress
MRN 227544
FRN028441S

RAJPARIS CIVIL CONSTRUCTIONS PVT LTD
Statement of Profit and Loss for the Year Ended 31st March, 2026

Particulars	Note No	As on 31.03.2026	As on 31.03.2025
		Rs in '000	**Rs in '000**
CONTINUING OPERATIONS			
Revenue from operations		-	-
Other Income	16	9,144.61	21,077.74
Total Income		**9,144.61**	**21,077.74**
Expenses:			
Employee Benefit Expense	17	0.98	12,115.70
Finance Cost	18	4,581.67	1,570.10
Depreciation and amortisation expense	19	1,059.43	1,729.01
Other expenses	20	2,248.02	5,304.57
		-	-
Total Expenses		**7,890.09**	**20,719.39**
		-	-
Profit before exception and tax		1,254.52	358.35
Exceptional Items		-	-
Profit before tax		1,254.52	358.35
Tax expense:		-	-
Current tax expense		-	365.00
Earlier year taxes		332.05	(586.28)
Deferred tax		(648.00)	1,005.00
		-	-
Profit from continuing operations		**1,570.48**	**(425.37)**
Other Comprehensive income		**-**	**-**
items that will not be reclassified to P&L		**-**	**-**
FV change of Investment in Equity		**-**	**-**
Total Comprehensive income		**1,570.48**	**(425.37)**
Earnings per Share (EPS)		0.56	(0.15)
Significant Accounting Policies	1		
Other Notes to Accounts	21		

For and on Behalf of Board of Directors

Vide my Report of even dated
Chartered Accountants
For Jaganya & Associates

R Jeyakumar
Managing Director
DIN 01740757
Place: Chennai
Date: 02.09.2026

Satchidanandam Rajkumar
Director
DIN 09300613

K.Jaganya ACA
Proprietress
MRN 227544
FRN028441S

RAJPARIS CIVIL CONSTRUCTIONS PVT LTD		
Statement of Cash Flow for the year ended 31 March,2026		
Particulars	**2025-26**	**2024-25**
A. Cash flow from operating activities	**Rs in '000**	**Rs in '000**
Net Profit / (Loss) before Tax	1,254.52	358.35
Adjustments for:	-	-
Depreciation and amortisation	1,059.43	1,729.01
Finance costs	4,581.67	1,570.10
Interest income	9,048.64	(20,910.76)
(Profit)/Loss on sale of car	-	-
Net (gain) / loss on sale of investments/assets	-	-
Rental income from investment properties	-	-
Operating profit / (loss) before working capital changes	15,944.26	(17,253.30)
Adjustments for (increase) / decrease in operating assets:	-	
Inventories	-	-
Trade receivables	2,56,829.82	(13,158.27)
Other Financial Assets	(50,000.00)	2,138.62
Other non-current assets	101.02	2,396.57
Other Current Assets	1,071.22	604.21
Adj for increase / (decrease) in operating liabilities:	-	-
Trade payables	(3.56)	(974.96)
Borrowings-current liabilities	(15,945.75)	19,286.77
Other Financial current liabilities	-	(791.86)
Other current liabilities	(63.29)	(2,974.32)
Long-term provisions	(1,153.85)	(4,000.00)
Cash generated from operations	2,06,779.87	(14,726.52)
Net income tax (paid) / refunds	(332.05)	221.28
Net cash flow from operating activities (A)	2,06,447.82	(14,505.26)
	-	
B. Cash flow from investing activities	-	
Purchases of Property, Plant & Equipment	-	-
Sale of Property, Plant & Equipment	-	405.11
Proceeds from sale of investments	-	-
Increase/Decrease in Bank Deposits	(5,893.77)	(5,431.03)
Interest received-Gross	(9,048.64)	20,910.76
Rental income from investment properties	-	-
Net cash flow from / (used in) investing activities (B)	(14,942.41)	15,884.84
	-	
C. Cash flow from financing activities	-	
Proceeds from long-term borrowings	-	-
Payment on buy back	-	-
Finance cost	(4,581.67)	(1,570.10)
Net cash flow from / (used in) financing activities (C)	(4,581.67)	(1,570.10)
Net increase/(decrease) (A+B+C)	1,86,923.74	(190.52)
Cash and cash equivalents at the beginning of the year	154.31	344.82
Cash and cash equivalents at the end of the year	1,87,078.05	154.31
Reconciliation of Cash and cash equivalents with the Balance Sheet:	-	-
(a) Cash on hand	8.84	14.29
(c) Balances with banks	-	
(i) In current accounts	31.12	140.02
(i) In Liquid Funds	-	-
(ii) In deposit accounts	-	-
(iii) In earmarked accounts- Unpaid dividend account	-	
Cash & Cash equivalents	**39.95**	**154.31**

The accompanying Notes forming part of the financial statements

For and on Behalf of Board of Directors

Vide my Report of even dated
Chartered Accountants

R Jeyakumar	Satchidanandam Rajkumar	K.Jaganya ACA
Managing Director	Director	Proprietress
DIN 01740757	DIN 09300613	MRN 227544
Place: Chennai		FRN028441S
Date: 02.09.2026		

2 Fixed Assets — *RCC*

Particulars	Cost				Depreciation					WDV	
	01.04.2024	Additions	Deletion	31.03.2025	01.04.2024	Addition	Deletion	Discared	31.03.2025	31.03.2025	31.03.2024
											Rupee in '000
Machineries	19.50	-	-	19.50	10.80	2.09	-	-	12.89	6.61	8.70
				-							-
Office Equipments	867.74	-	-	867.74	787.65	18.27	-	-	805.91	61.82	80.09
											-
Computers	216.30	-	-	216.30	203.70	7.96	-	-	211.66	4.64	12.60
											-
Furniture	42.36	-	-	42.36	28.15	3.68	-	-	31.83	10.53	14.21
											-
Vehicles*	12,795.61	-	-	12,795.61	10,181.27	1,027.44	-	-	11,208.71	1,586.90	2,614.34
Total	**13,941.50**	**-**	**-**	**13,941.51**	**11,211.57**	**1,059.44**	**-**	**-**	**12,271.01**	**1,670.51**	**2,729.93**

RAJPARIS CIVIL CONSTRUCTIONS PVT LTD

Notes forming part to the Financial Statements

Particulars	As on 31.03.2026	As on 31.03.2025
	Rs '000	Rs '000
3 Investments-Non Current		
4900 eq shares of face vale Rs.10 per share	98.00	98.00
in Single window Securities Limited (BVPS 19.73)		
	98.00	**98.00**
4 Other Financial assets		
a.Non-Current	1,87,038.10	-
b.Current	-	-
Due from RCC Firm	50,000.00	-
Rental Advances	810.52	810.52
	50,810.52	**810.52**
5 Other non- current assets		
VAT /ST Deposit paid	-	-
Advance income tax (net of provision)	3,195.01	3,296.02
	3,195.01	**3,296.02**
6 Trade Receivables		
Unsecured, considered good;	-	2,56,829.82
	-	**2,56,829.82**
7: Cash and Cash equivalents		
Cash on hand	8.84	14.29
in current account-scheduled bank	31.12	140.02
	39.95	**154.31**
8: Bank balances other than (7) above		
Bank balances;		
in Term Deposit > 3 months	1,01,798.21	94,304.70
Margin Money Deposit with the banks	-	1,599.74
	1,01,798.21	**95,904.44**
9: Other Current Assets		
Service Tax Input Credit & GST		
Income tax net of provision	654.87	1,726.08
	654.87	**1,726.08**

RAJPARIS CIVIL CONSTRUCTIONS PVT LTD

Notes forming part to the Financial Statements

Particulars	As on 31.03.2026	As on 31.03.2025
	Rs	Rs
10: Share Capital		
Authorised		
6000000 (6000000)Equity shares of Rs.10/-	60,000.00	60,000.00
Issued		
6000000 (6000000)Equity shares of Rs.10/-	60,000.00	60,000.00
Subscribed and fully paid up		
5296500 (5296500)Equity shares of Rs.10/-	28,176.33	28,176.33
	28,176.33	**28,176.33**
a.Reconciliation of shares outstanding at the beginning and end of the year		
Opening	2,817.63	2,817.63
Less Buy-back		
Closing	2,817.63	2,817.63
b.The company has only one class of equity shares having par value of Rs.10 per share. Every member holding equity shares		
shall have proportionate voting rights. The distribution of dividend will be in proportion to the number of equity shares held		
c.The details of shareholding more than 5%		
Satchidanandam.R	822167 (29.18%)	822167 (29.18%)
Jeyakumar.R	537106 (19.06%)	537106 (19.06%)
Vijayalaksmi S	521048 (18.49%)	521048 (18.49%)
Rajeswari Raju.B	402140 (14.27%)	402140 (14.27%)
11: Other Equity		
Reserves & surplus		
Capital Reserve-Forfeited Shares		
Opening Balance	2,682.65	2,682.65
Closing Balance	**2,682.65**	**2,682.65**
Capital Redemption Reserve		
Retransfered From Reserve	24,788.67	24,788.67
Transferred during the year		
	24,788.67	**24,788.67**
General Reserves		
Opening balance and Transfer From Profit	12,955.00	12,955.00
Closing Balance	**12,955.00**	**12,955.00**
Other Comprehensive Income		
Opening balance	49.00	49.00
During the year		
Closing balance	**49.00**	**49.00**
Retained Earnings		
Opening balance	1,95,066.34	1,95,491.72
Share Buy Back	-	-
Tax on buy-back	-	-
Transferred to CRR	-	-
Profit for the year	1,570.48	(425.37)
Closing Balance	**1,96,636.82**	**1,95,066.34**
	2,37,112.14	**2,35,541.66**
12: Provisions		
Provision for employee benefits-Gratuity	-	1,153.85
	-	**1,153.85**
13:Borrowings-Current		
From Bank	82,236.69	42,140.71
From Directors & Related parties	-	56,041.73
	82,236.69	**98,182.44**
* Lien marked against Deposits held with State bank of India		
14: Trade Payable-Current		
Acceptances	-	-
Other than Acceptances	100.00	103.56
	100.00	**103.56**
	-	-
15: Other Current Liabilities		
Other payables		
(i) Statutory remittances (PF and ESIC)	-	12.10
(ii) RCC F towards Gratuity	-	-
(iii) Salary Payable	-	51.19
	-	**63.29**

RAJPARIS CIVIL CONSTRUCTIONS PVT LTD		
Notes forming part to the Financial Statements		
Particulars	**YE 31.03.2026**	**YE 31.03.2025**
16: Other income		
Interest income from RCC Firm (TDS 250000)	2,500.00	14,620.29
Interest income from FDs	6,548.64	6,290.46
Interest on Income Tax Refund-AY 2025-26	95.98	143.19
Other receipts	-	23.79
	9,144.61	**21,077.74**
17: Employee Benefits expenses		
Salaries		1,438.39
Directors Remuneration		10,400.00
Contribution to PF & ESI	0.98	187.30
For gratuity		42.34
Staff welfare exp		47.67
	0.98	**12,115.70**
18.Finance costs		
Interest Expenses on		
i) Borrowings -OD interest	4,570.72	1,565.83
ii) Directors Loans	-	-
Other Borrowings costs (BC+Processing charge)	10.95	4.27
	-	-
	4,581.67	**1,570.10**
19.Depreciation	-	-
Depreciation on PPE	1,059.43	1,729.01
	-	-
	1,059.43	**1,729.01**
20.Other expenses		
Annual Subscription	-	19.80
Audit Fee For statutory Auditors	100.00	100.00
Electricity charges	-	284.93
Communication Expenses	-	87.55
Insurance	-	14.40
Miscellaneous expenses	87.48	144.84
Office Maintenance	-	19.49
Petrol Expenses	-	166.42
Printing & Stationary	-	48.51
Professional charges	25.42	143.10
Rates, Taxes & License Fee	-	722.51
Rent including lease rentals	1,902.37	1,516.96
Stock exchange	50.13	53.25
Repairs and maintenance - Computers	-	1.20
Repairs and maintenance - Others	82.51	406.50
Repairs and maintenance - Vehicles	-	450.31
Travelling and conveyance	-	8.17
CSR Expenses	-	821.00
Bad Debs	-	230.38
Assets discarded	0.10	65.25
	2,248.02	**5,304.57**

RAJPARIS CIVIL CONSTRUCTIONS LTD

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

Rs in 000

Particulars	Equity	Other Equity					Total
		Capital reserve	Capital redemption reserve	General Reserve	Comprehensive Income	Retained Earnings	
Balance as on 01.04.2025	**28,176.33**	**2,682.65**	**24,788.67**	**12,955.00**	**49.00**	**1,95,066.34**	**2,35,541.66**
Effect of Buy Back							-
Tax on buy back							-
Transfer to CRR							-
Profit for the year						**1,570.48**	**1,570.48**
Balance as on 31.03.2026	**28,176.33**	**2,682.65**	**24,788.67**	**12,955.00**	**49.00**	**1,96,636.82**	**2,37,112.14**
Balance as on 01.04.2024	**28,176.33**	**2,682.65**	**24,788.67**	**12,955.00**	**49.00**	**1,95,491.71**	**2,35,967.03**
Effect of Buy Back	-	-	-	-	-	-	-
Tax on buy back	-	-	-	-	-	-	-
Transfer to CRR	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	**(425.37)**	**(425.37)**
Balance as on 31.03.2025	**28,176.33**	**2,682.65**	**24,788.67**	**12,955.00**	**49.00**	**1,95,066.34**	**2,35,541.66**

For and on Behalf of Board of Directors		Vide my Report of even dated
		Chartered Accountants
R Jeyakumar	Satchidanandam Rajkumar	K.Jaganya ACA
Managing Director	Director	Proprietress
DIN 01740757	DIN 09300613	MRN 227544
Place: Chennai		For Jaganya & Associates
Date: 02.09.2026		FRN028441S

Note No: 1- Significant Accounting Policies

A. Corporate Information

Rajparis Civil Construction Limited incorporated on 19.01.1988 to carry on the business of construction activities especially specializing in the construction of multi storied apartments and complexes for residential and commercial use.

The company has converted itself into a Private Limited with effect from 17th December 2021. The Board of Directors have passed a resolution for conversion from 'Public" to "Private" at its Board Meeting dated 12th November 2021 which was subsequently approved at the Extraordinary General Meeting held on 17th December 2021. An order approving the conversion was issued by the Regional Director on **14th June, 2022**

The financial statements for the year ended 31.03.2026 were approved by the Board of Directors at its meeting held on 02.09.2026

B. Basis of preparation.

a. **Statement of Compliance:** The Financial Statements comply with the Indian Acounting Standards notified under Section 133 of the Act, read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and amendments thereof issued by Ministry of Corporate Affairs in exercise of the powers conferred by section 133 of the Companies Act, 2013.

b. **Basis of measurement** The Company maintains its accounts on accrual basis following historical cost convention, except for certain assets and liabilities that are measured at fair value in accordance with Ind AS.

   Fair value measurements are categorized as below based on the observable inputs to the fair value measurements subject to its significance.

   - Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
   - Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).
   - Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

   The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

c. **Presentation of financial statements:**

   The Balance Sheet, Statement of Profit and Loss and Statement of Changes in Equity are prepared and presented in the format prescribed in the Schedule III to the Companies Act, 2013 (“the Act”). The Statement of Cash Flows has been prepared and presented as per the requirements of Ind AS 7 “Statement of Cash Flows”. The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in the Schedule III to the Act, are presented by way of notes forming part of the financial statements along with the other notes required to be disclosed under the notified Accounting Standards.

d. These financial statements are presented in Indian Rupees (‘INR’), which is also the Company’s functional currency. All amounts have been rounded-off to the nearest thousands, unless otherwise indicated.

e. **Operating cycle for current and non-current classification**

Operating cycle for the business activities of the Company depends on the time duration for the completion of the projects or works contracts

The company treat its assets 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 and 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.

C. Material accounting policies

a. Revenue Recognition

Revenue from sale of land and residential apartments, including the related undivided share of land (UDS), and from contracts with customers is recognised in accordance with Ind AS 115 when control of the promised goods or services is transferred to the customer, at the consideration to which the Company expects to be entitled.

Revenue from residential apartments is recognised either over time or at a point in time, depending on the terms of the contract and the applicable criteria under Ind AS 115. Where the performance obligation is satisfied over time, revenue is recognised based on the progress towards completion using the cost-to-cost method.

Variable consideration is included in the transaction price only to the extent that it is highly probable that there will be no significant reversal of revenue. Revenue is presented net of taxes collected on behalf of governmental authorities.

Costs relating to unbooked units are carried as inventories/work-in-progress until the related revenue recognition criteria are met. Advances received from customers are recognised as contract liabilities until the related revenue is recognised.

b. **Property, Plant and Equipment and Depreciation (PPE)**
PPE are shown at carrying Cost. i.e.., cost less depreciation. Depreciation is calculated on written down value method over the useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. On transition to Ind AS, the company has elected to continue with the carrying value of all its Property, Plant and Equipment recognized as on 01.04 2017, measured as per the previous GAAP and use that carrying amount as the deemed cost of PPE. Intangible Assets are stated at cost of acquisition less accumulated amortization.

Depreciation on tangible assets is provided over the useful life of the assets on written down value Method, at the rates and in the manner as specified in schedule II of the Companies Act 2013. Intangible assets are amortized over the estimated useful life of the assets on straight line basis.

c. **Investments: in properties** Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as Investment Property and are depreciated on WDV Method over their estimated useful lives.

d. **Impairment of Assets.** Tangible assets are tested for impairment by the management whenever the circumstances indicate that the carrying cost may not be recoverable. The impairment loss is recognized in the profit and Loss account.

e. **Inventories: Stock of units in completed projects and unsold UDS of land areas are** valued at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated selling expenses Cost is aggregate of land cost, materials, contract works, direct expenses, provisions and apportioned indirect expenses attributable to the projects including borrowing costs and is net of material scrap receipts.

f. **Work-in-progress** is valued at Cost. All expenditure relating to projects are allocated to various blocks within the project based on consumption as identified by the technical persons. All common expenditure incurred for the project is apportioned over the blocks in proportion to the total amount spent on each block.

g. **Contract assets**. A Contract Asset represents the costs incurred on ongoing construction where registration has been completed and revenue is recognised on a percentage-of-completion basis, pending final completion and handover. Contract assets are valued at cost incurred together with attributable margins.

h. **Leases:** The Company assesses whether a contract contains a lease in accordance with Ind AS 116. The lease term includes the non-cancellable period and periods covered by extension or termination options, where the Company is reasonably certain to exercise such options. Lease liabilities are measured using the incremental borrowing rate applicable to the lease. The Company applies the recognition exemptions for short-term leases and leases of low-value assets.

i. **Cash and cash equivalents (for purposes of Cash Flow Statement)** Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

j. **Financial Instruments**

- All financial assets, financial liabilities and financial guarantee contracts are initially measured at transaction values and where such values are different from fair value, at fair value. Transaction costs that are attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from as the case may be, the fair value of such financial assets or liabilities, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized in profit or loss.

- All financial asset recognised is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows 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.

- **Financial assets at fair value through other comprehensive income**
  A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model 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.

- **Financial assets at fair value through profit or loss**
  A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

- **Financial liabilities**
  Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

- **Derecognition of financial instruments**
  The Company 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 derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

- **Fair value of financial instruments**
  In determining the fair value of its financial instruments, the Company uses methods of discounted cash flow analysis, available quoted market prices and such valuation and assumptions are based on market conditions and risks existing at each reporting date. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

- For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts approximate fair value due to the short maturity of these instruments.

- **Impairment.**

  The company assess expected credit losses associated with its assets carried at amortised cost measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which required expected lifetime losses to be recognized from initial recognition of the receivables.

- **Off-setting Financial Instruments**

  Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right, in the normal course of business, to offset the recognized amounts and there is an intension to settle on a net basis or realize the asset and settle the liability simultaneously.

h. **Cash flow statement**

Cash flows are reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

i. **Employees Benefits.**

Defined Contribution Plan: The Company's contribution to provident fund with Government is considered as defined contribution plan and is charged as an expense in the profit and loss account of the year in which service is rendered. The liability is confined to the contribution made and no further obligation to pay any additional sums.

Defined benefit obligations in respect of Gratuity liability is recognized on the basis of estimate done by the management. Entitlement to compensated absences are non-accumulating and lapse if the current period's entitlement is not used in full.

j. Taxes on Income:

Provision for Current tax taxable income for the year is as determined in accordance with the provisions of the Income Tax Act, 1961

Deferred tax is recognized on timing differences between the taxable income and the accounting income and is measured using the tax rates enacted as at the reporting date. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets.

k. Borrowing Cost.

Cost of borrowing is generally written off as revenue expenditure in the year of occurrence. Borrowing costs are capitalized in case of qualifying asset, which takes substantial period of time to get ready for its intended use. During the year there are no qualifying assets

l. **Exceptional items**: An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the Company is treated as an exceptional item and disclosed as such in the financial statements.

m. **Provisions, Contingent Liabilities and contingent assets**

Provision is created when there is a present obligation as a result of a past event that probably require an outflow of resources and a reliable estimate can be made of the amount of the obligation. All liabilities have been provided for in the accounts except liabilities of a contingent nature, which have been disclosed at their estimated value in the Notes on Accounts. The company does not recognize assets which are of contingent nature until there is virtual certainty of realisability of such assets.

n. Use of Estimates

The presentation of financial statements in conformity with Ind AS requires the management of the company to make estimates and assumption that may affect the balances of assets and liabilities and the reported amounts of income and expenditures during the period under audit. However, the actual results could differ from those estimated which will be recognized prospectively.

o. Recent accounting pronouncement

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, MCA has not notified any new standards or amendments to the existing standards applicable to the Company

21. Other Notes on Financial Statements.

a. **Contingencies & Commitment Rs.Nil. (Previous Year Rs.1599 thousands)**

b. **Disputed Liabilities Liability not acknowledge as debt**

- For the Assessment Year 2017-18, there is a demand u/s 143(3) of the Income Tax Act of Rs.2697 thousands including interest payable, which is pending before the Assessing Officer for rectification. The company paid Rs.448 thousand under protest.

- For the Assessment Year 2018-19, there is a demand u/s 143(3) of the Income Tax Act of Rs 3347 thousand including interest payable which is pending before CIT (Appeal), which is paid by the company under protest.

- In 2004–05, Rajparis Civil Construction Pvt. Ltd. bought 2.5 acres of land from Mr. Mohamed Ibrahim and Mr. Mohamed Yunus for Rs.4 crores. Since the land had already been acquired by NHAI, the Court in 2021 ordered payment of about Rs.12 crores (with interest) to Rajparis. In 2022, Ibrahim and Yunus filed W.P. No. 174/2022 challenging the 2006 acquisition of their father's land and the payment made to Rajparis. The petition was dismissed by a Single Judge on 17.07.2023. Ibrahim alone then filed W.A. No. 832/2024 before the Division Bench against this dismissal, with NHAI, the Competent Authority, Rajparis, his brother Yunus, and sister Sameema as respondents. The appeal is still pending

c. Pursuant to the provisions of Section 124(6) of the Companies Act, 2013, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company had transferred **99,900 equity shares of face value ₹10 each** to the Demat Account of the IEPF Authority on, being shares in respect of which dividend had remained unpaid or unclaimed for seven consecutive years or more.

   The aforesaid 99,900 equity shares continue to be held in the Demat Account of the IEPF Authority. The voting rights in respect of such shares remain frozen in accordance with the applicable provisions until the rightful owner claims the shares from the IEPF Authority. Subsequent to the aforesaid transfer of shares, no dividend has been declared by the Company.

d. The Company has scaled down its project promotion business and currently is focusing on buying and selling of land. The revenue from operations has been shifted from real estate development to generating interest income with occasional land transactions. The Company remains an active operational entity and supported by substantial liquid resources securely held in bank fixed deposits, the company maintains high financial stability and zero risk of insolvency. Consequently, management's operational intent remains intact, and these financial statements have been prepared on a Going Concern basis."

e. Loans and advances included in the 'Other Financial Assets" represents amount due from its sister concern in respect of sale of land which was hitherto shown under trade receivable. Considering the request of the sister concern for additional time to settle the outstanding amount, the Company has converted the receivable into a loan bearing interest at 12% per annum**.** The loan is repayable over a period of five years commencing from April 2026, in accordance with the agreed repayment terms.

f. Bank borrowings comprise overdraft capital facilities secured against bank fixed deposits amounting to Rs. 100,103 thousand (Previous year: Rs. 94,305 thousand) as on the reporting date

g. As informed by the company that there are no dues to any person falling under Micro and Medium Enterprises Act 2006

h. **Employee Benefits:** Since the Company does not have any employees on its payroll during the year under audit, the provisions relating to the Employees' Provident Fund and Miscellaneous Provisions Act and the Payment of Gratuity Act are not applicable to the Company for the year under audit.

i. Rental expenses recorded for short- term leases were Rs.1592 thousand for the year ended March 31, 2026 (PY Rs.1517 thousand).

j. The receivable pertains to amounts due from a sister company towards the sale of land in 2024, undertaken in the ordinary course of business on an arm's length basis and duly approved by the Board. The transaction details and outstanding balances have been adequately disclosed as related party transactions in compliance with Indian Accounting Standard (Ind AS) 24.

k. **Tax Expenses-Deferred Tax** **Rupees in lakhs**

Reconciliation of tax expenses and the accounting profit as per below

Particulars	**As at March 31, 2026**	**2025**
Profit before Tax	1,254.52	358.35
Applicable rate	25.17%	25.17%
Computed tax expenses	315.76	90.20
Tax Effect of		
Income not subject to tax	-	
Expenses Disallowed	266.56	658.26
Deduction available under IT	(582.32)	(382.70)
Expenses allowed on payment	-	-
Income subject to Special rate	-	-
Adjustment on account of ICDS	-	-
Other Permanent difference/Loss Set Off	-	-
Current Tax Expense (A)	**0.00**	**365.76**
DTA/DTL on account of PPE	65.37	1,005.00
DTA/DTL on account of Financial Assets & Liabilities and Others	290.42	-
DTA/DTL on account of Business Losses	(1,003.80)	-
Deferred Tax Expense (B)	**(648.00)**	**1,005.00**
Adjustment on account of earlier year taxes (C)	**332.05**	-
Tax Expenses Recognised in P&L (A+B+C)	**(315.95)**	**1,370.76**

Particulars	**As at March 31, 2026**	**2025**
a. Deferred Tax Asset		
i. Expenditure allowable on payment basis	-	290.00
ii. Depreciation	1,317.02	1,382.00
iii. Unaborsorbed Losses	1,002.98	-
Total	**2,320.00**	**1,672.00**

Deferred tax assets and liabilities are offset when the Company has a legal right to set off current tax assets against current tax liabilities, and both relate to income taxes under the same authority."

The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the year in which the temporary differences become deductible. Management believes deferred tax assets are realizable based on past and projected taxable income; however, this may change if future income estimates decline."

l. Disclosure on Financial Instruments

The Following table shows carrying value and fair value of each category of financial assets and Liabilities as 31.03.2026 and 31.03.2025. …………………….. Rs. In '000

Financial Instruments by category	As at 31.03.2026		As at 31.03.2025	
	Amortised Cost	FVTOCI	Amortised Cost	FVTOCI
Financial Assets				
Investments	-	98.00	-	98.00
Trade Receivable	-	-	2,56,829.82	
Cash & Cash Equivalents	39.95	-	154.31	
Bank balance other than above	1,01,798.21	-	95,904.44	
Other Current Financial Assets	2,37,848.62	-	810.52	
Total Financial Assets	**3,39,686.78**	**98.00**	**3,53,699.09**	
Financial Liabilities				
Borrowings	82,236.69	-	98,182.44	
Trade Payable	100.00	-	103.56	
Other Financial Liabilities	-	-	-	
Total Financial Liabilities	**82,336.69**	**-**	**98,286.00**	

Measurement of fair value

The carrying amount of the current financial assets and current financial liabilities are to be same as their fair values due to their short-term nature

Fair value method

The fair value of the financial assets and liabilities as included at the amount at which they could be exchanged in a current transaction other than forced or liquidation sale. The following methods and assumptions were used to estimate the fair values

Financial Assets

The management assessed that cash and bank balances, trade receivable, loans, trade payable, borrowings and other financial assets and liabilities, it carrying amount is a reasonable approximation of fair value due to the short-term maturities of these instruments.

Financial Liabilities

Borrowing includes loan from Directors and Relatives are measured at amortised cost. Considering that the interest is payable on a yearly basis, the carrying amount would be a reasonable approximation of its fair value

Trade payable and other financial liabilities are measured at carrying value, as most of them are settled within a short period and so their fair value is assumed to be equal to the carrying value.

Financial Risk Management

The Company faces liquidity, market, credit, and currency risks, which are managed under the Board's overall responsibility which are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board also focuses on maximizing returns on internal funds."

Management of Liquidity Risk

Liquidity risk is the risk that the Company faces in meeting its obligation associated with its financial liabilities. The table given above shows the maturity analysis of the Company's financial liabilities based on contractually agreed undiscounted cash flow as the Balance Sheet date. ………… …………………………**Rupees in '000**

Liquidity Risk	**As at 31st March 2026**			
Particulars	Carrying value	Less than 1 year	1-2 years	
Trade Payable	100.00	100.00	-	
Borrowings	82,236.69	82,236.69	-	
Other Financial Liabilities	-	-	-	
	82,336.69	**82,336.69**	**-**	
Liquidity Risk	**As at 31st March 2025**			
Particulars	Carrying value	Less than 1 year	1-2 years	
Trade Payable	103.56	103.56	-	
Borrowings	98,182.44	98,182.44	-	
Other Financial Liabilities	-	-	-	
	98,286.00	**98,286.00**	**-**	

Management of Market Risk

Market risks comprises of Price risk & Interest rate risk. The Company does not designate any fixed rate financial assets as fair value through Profit and Loss nor at fair value through OCI. Therefore, Company is not exposed to any interest rate risks. Similarly, the Company does not have any financial instrument which is exposed to change in price.

Management of Credit Risk

The Company's credit risk is minimal as sales are made only against full settlement of customer obligations. Investments are placed mainly in fixed deposits with highly rated banks and financial institutions, after evaluating credit ratings and related factors. Risks are regularly monitored to ensure minimal exposure.

Foreign Currency Risk

The Company does not have any exposure relating to foreign currency as the operations are limited within in.

Capital Management
Total equity in the Balance Sheet includes share capital and retained earnings. The Company aims to manage its capital effectively to ensure business continuity, meet strategic and operational needs, and provide returns to shareholders.

To maintain or adjust its capital structure, the Company may change dividend payments, return capital to shareholders, or issue new shares. The Company is not bound by financial covenants under any major financing agreements.

o. **Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006:**

The total amount payable to Micro, Small and Medium Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2026 as identified by the management and relied upon by the Auditors is NIL (previous year Rs. Nil)

p. **Audit Trial**
The Company maintains its books of account using Tally accounting software, which has a feature for recording an audit trail (edit log) of transactions. During the year, the Company had no significant commercial activities and no significant transactions were recorded in the books of account. Accordingly, the audit trail requirements under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, to the extent applicable, did not have any significant impact on the financial statements for the year.

q. **Corporate Social Responsibility (u/s 135 of Companies Act)** The company complied with the CSR provisions stated under Section 135 of the Companies Act, 2013 up to the previous year. During the year 2025-26 the provisions of section 135 are not applicable to the company ligation as the company ceased to meet the specified financial thresholds (net worth of Rs.500 crore, turnover of Rs.1,000 crore, or net profit of ₹5 crore) in the immediately preceding financial. Previous year's details are given hereunder.

Particulars	2025-26	2024-25
Amount required to bw spent on CSR activities in accordance with Sec 135	-	821.00
Amount unspent /excess spent carried forward from earlier years	-	-
Amount actually spent during the year	-	821.00
Excess amiunt spent carried forward / short fall	-	-
Reason far shortfall	-	NA
Detaiks of related party transction	-	NIL
Where a provision is made with respect to liability incurred by entering into a contractual obligation, the movements in the provision made during the year	-	NA

q. **Basis for segmentation**

The Managing Director is considered to be the Chief Operating Decision Maker (CODM). The MD reviews the performance of the Company and allocate resources based on the various management information reports provided by the respective departments of the Company.

Since 100% of the Company's revenue is derived from interest income, management is of the view that the Company operates in a single reportable segment's.

r. **Related party transaction-**

Mr.R.Satchidanandam	Chairman & Wholetime Director
Mr.R.Jeyakumar	Managing Director
Mr Rajkumar S	Director
Dr.Rajeswari Raju	Director
Vijayalakshmi S	Relative
R.Satchidanandam-HUF	Relative
Rajparis Redevelopment and Constructions	Interested entity where KMP has control
Rajparis Civil Constructions (F)	Interested entity where KMP has control
Fortune Info Solutions Pvt	Interested entity where KMP has control

Transactions with related parties during the year

Related Party 2026						**Rs in '000**
Name	Relation	Nature	Amount			
S.Rajkumar	Director	Gratuity	1,154			
Name	Relation	Nature	OB	Dr	Cr	CB
Rajparis civil Construction Firm	Associate	Receivavble	2,56,830	2,250	2,59,080	-
Rajparis civil Construction Firm	Associate	Loan		2,37,038	-	2,37,038
R Jeyakumar	Director	Loan	18,456	49,356	30,900	-
R Satchidanandam	Director	Loan	24,085	64,685	40,600	-
S.Rajkumar	Director	Loan	13,500	13,680	180	-

MANAGERIAL REMUNERATION: Rupees in '000

Disclosure of Managerial Remuneration paid during the year is :NIL (PY NIL)

s. Disclosure pursuant to Accounting Standard (Ind-AS 115)-Revenue from Construction Contracts with customers for the year is Nil as the company did not carry out any commercial activities during the year.

t. The Company does not hold any freehold land or buildings in its name as at the Balance Sheet date.

u. The Company has not revalued its Property, Plant and Equipment (including Right-of-Use Asset) since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment in accordance with Ind AS 16.

v. The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment.

w. Registration, Modification and Satisfaction of charges relating to the year under review, had been filed wherever required with the Registrar of Companies, within the prescribed time

x. The Company availed credit facility in excess of five crore rupees, in aggregate, from banks on the basis of Bank Fixed Deposits in the name of the company.

y. The Company has used the borrowings from banks for the specific purpose for which it was taken as at the reporting date.

z. **Benami Property:** There are no proceedings initiated or pending against the Company a on 31.03.2026 under Prohibition Benami Property Transaction Act 1988, as amended in 2016.

aa. **Undisclosed Income:** The Company does not have any such transaction which is not recoded in the books of accounts that has been disclosed as income during the year under the Income Tax act**.**

bb. The Company is not declared as wilful defaulter by any bank or financial Institution or other lenders.

cc. The Company do not have any parent company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable for the year under consideration.

dd. There are no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

ee. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
   b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

ff. The company has also not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

   a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
   b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

gg. The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.

hh. **Struck off Companies.** The Company has not entered into any transactions with the companies struck off as per Sections 248 of the Companies Act 2013 or section 560 of the Companies Act 1956.

ii. The Standalone Financial Statements were approved for issue by the Board of Directors on 02.09.2026 for the final approval by the Shareholders.

jj. **Analytical Ratios:** Meaningful computation and disclosure of analytical ratios do not arise, as the Company has not carried out any commercial activities during the current year or in the recent past.

Previous year's figures have been regrouped wherever necessary and figures have been rounded off to the nearest lakhs.

By Order of the Board	
R.Jeyakumar-Managing Director **DIN – 01740757**	**Vide my Report of even dated** **For Jaganya & Associates** **FRN028441S** **Chartered Accountant**
Satchidanandam Rajkuamr-Director **DIN - 09300613**	**K.Jaganya A.C.A** **Proprietress** **MRN 227554**
Chennai : 02.09.2026	