



**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS**

B-1, FRIENDS ENCLAVE,
D-25, JAGAN PATH,
C-SCHEME, JAIPUR

TEL. NO. 0141-4045152, 4045051

Mail: admin@akvassociates.in

INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF

SUNSHINE REALTY DEVELOPERS PRIVATE LIMITED

(FORMERLY KNOWN AS TRIVENI KRIPA BUILDHOME PRIVATE LIMITED)

Opinion

We have audited the accompanying financial statements of **SUNSHINE REALTY DEVELOPERS PRIVATE LIMITED (FORMERLY KNOWN AS TRIVENI KRIPA BUILDHOME PRIVATE LIMITED)** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, Statement of Profit and Loss and Cash Flow Statement for the year ended on that date and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profits and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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Other Information

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

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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.

Responsibilities of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.





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Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, if applicable we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on





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

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

We communicate with those charged with governance 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report 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.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.





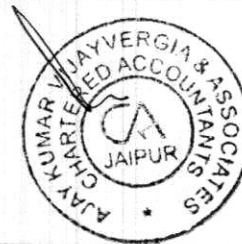
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- (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) This report does not include matter specified under clause (i) of Section 143(3) of the act, as the same is not applicable to the company vide notification no. 583 (E) dated June 13, 2017;
- (g) 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, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses thereon does not arise.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (h) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts,
- 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 company to or in any other person(s) or entity(ies), 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 Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - no funds have been received by the Company from any person(s) or entity (ies), 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 on behalf of the Ultimate Beneficiaries.
 - Based on such audit procedures that the auditor has considered reasonable and appropriate





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in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), contain any material misstatement.

- (i) No dividend declared or paid during the year by the Company.
- (j) Based on our examination, which included test checks, the company has used accounting software's for maintaining its 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 been operated throughout the year. Further, during the course of this period (April 2025 to march 2026) we did not come across any instance of the audit trail feature being tempered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, Company is preserving audit trail from April 1, 2023.

For AJAY KUMAR VIJAYVERGIA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 003833C



(RINKESH KHUNTETA)

PARTNER

Membership No. : 403401

UDIN: 26403401WYKQXM9168

Place: Jaipur

Dated: 27.05.2026



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Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, except the following:-

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of company
NIL					





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- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- (b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. Hence reporting of the same not applicable.
- (iii) (a) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- (c) There is no stipulation of schedule of repayment of principal and payment of





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interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.

- (d) Since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- (e) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties except following:

Name of Party	Amount renewed or extended	% of total loan	Remark, if any
	Nil		

- (f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.
- (i) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.
- (ii) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
- (iii) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.





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(iv) (a) According to the records made available to us, company is **Not regular** in depositing undisputed statutory dues of **Goods and Services Tax and Tax Deducted at Source**, rest other dues like provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues are regularly deposited to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except following : (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
			Nil		

(v) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(vi) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.





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Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	Nil				

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Nature of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

(d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.





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- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (vii) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (viii) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (ix) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (x) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where





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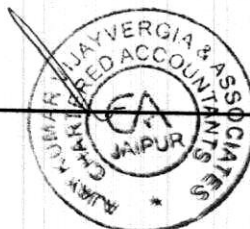
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applicable and the details have been disclosed in the financial statements,

- (xi) (a) In our opinion and based on our examination, the company does not require to have an internal audit system.
- (xii) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xiii) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
 - (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
 - (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
 - (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xiv) Based on our examination, the company has not incurred cash losses in the Current financial year and the company has not incurred any cash losses in the immediately preceding financial year.
- (xv) There has been no resignation of the statutory auditors during the year.
- (xvi) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of





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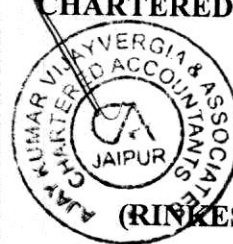
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financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

- (xvii) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xviii) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

**For AJAY KUMAR VIJAYVERGIA & ASSOCIATES
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FRN: 003833C



(RINKESH KHUNTETA)

PARTNER

MEMBERSHIP NO. 403401

DATED: 27.05.2026

PLACE: Jaipur

Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)

(CIN: U45200RJ2011PTC035038)

Balance Sheet as at 31-March-2026

Particulars	Note	31-March-2026	31-March-2025
(Rs in '00)			
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	7,800	7,800
(b) Reserves and Surplus	4	2,19,555	1,19,114
Total		2,27,355	1,26,914
(2) Non-current liabilities			
(a) Long-term Borrowings	5	25,749	3,366
Total		25,749	3,366
(3) Current liabilities			
(a) Trade Payables	6		
- Due to Micro and Small Enterprises		2,12,600	31
- Due to Others		6,868	7,354
(b) Other Current Liabilities	7	6,198	84,465
(c) Short-term Provisions	8	2,336	523
Total		2,28,002	92,373
Total Equity and Liabilities		4,81,106	2,22,653
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	6,170	13,484
(b) Deferred Tax Assets (net)	10	5,764	33,733
(c) Other Non-current Assets	11	1,02,980	77,980
Total		1,14,914	1,25,197
(2) Current assets			
(a) Inventories	12	3,28,457	19,961
(b) Trade Receivables	13	7,678	33,896
(c) Cash and cash equivalents	14	5,902	40,018
(d) Short-term Loans and Advances	15	1,560	-
(e) Other Current Assets	16	22,595	3,581
Total		3,66,192	97,456
Total Assets		4,81,106	2,22,653

See accompanying notes to the financial statements

As per our report of even date

For AJAY KUMAR VIJAYVERGIA & ASSOCIATES

Chartered Accountants

Firm's Registration No. 008833C

RINKESH KHUNTETA

PARTNER

Membership No. 403401

UDIN: 26403401WYKQXM9168

Place: JAIPUR

Date: 27-May-2026



For and on behalf of the Board of
Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
Sunshine Realty Developers Pvt. Ltd. Sunshine Realty Developers Pvt. Ltd.

YOGESH DHANUKA Director

DIRECTOR

DIN NO: 01437705

ADITYA MALPAN

DIRECTOR

DIN NO: 06428810

Director

Place: JAIPUR

Date: 27-May-2026

Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)

(CIN: U45200RJ2011PTC035038)

Statement of Profit and loss for the year ended 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
Revenue from Operations	17	-	90,500
Other Income	18	2,13,995	1,66,551
Total Income		2,13,995	2,57,051
Expenses			
Change in Inventories of work in progress and finished goods	19	(3,08,496)	40,496
Depreciation and Amortization Expenses	20	7,314	9,726
Other Expenses	21	3,80,616	51,061
Total expenses		79,434	1,01,283
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		1,34,561	1,55,768
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		1,34,561	1,55,768
Extraordinary Item		-	-
Profit/(Loss) before Tax		1,34,561	1,55,768
Tax Expenses	22		
- Current Tax		6,151	-
- Deferred Tax		27,969	39,773
Profit/(Loss) after Tax		1,00,441	1,15,995
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	23	128.77	148.71
-Diluted (In Rs)	23	128.77	148.71

See accompanying notes to the financial statements

As per our report of even date

For AJAY KUMAR VIJAYVERGIA & ASSOCIATES

Chartered Accountants

Firm's Registration No. 003833C

RINKESH KHUNTETA
PARTNER

Membership No. 403401

UDIN: 26403401WYKQX149168

Place: JAIPUR

Date: 27-May-2026



For and on behalf of the Board of
Sunshine Realty Developers Private Limited

(Formerly Known As Triveni Kripa Buildhome Private Limited)

Sunshine Realty Developers Pvt. Ltd.

Director

YOGESH DHANUKA
DIRECTOR

DIN NO:01437705

Sunshine Realty Developers Pvt. Ltd.
Director

ADHYA MALPANI
DIRECTOR

DIN NO:06428810

Place: JAIPUR

Date: 27-May-2026

Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)

Cash Flow Statement for the year ended 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		1,00,441	1,15,995
Depreciation and Amortisation Expense		7,314	9,726
Provision for tax		27,969	39,773
Interest Income		-	(1,922)
Operating Profit before working capital changes		1,35,724	1,63,572
Adjustment for:			
Inventories		(3,08,496)	40,496
Trade Receivables		26,218	(26,107)
Other Current Assets		(20,575)	10,992
Trade Payables		2,12,083	(3,300)
Other Current Liabilities		(78,267)	(37,203)
Short-term Provisions		1,813	56
Cash (Used in)/Generated from Operations		(31,500)	1,48,506
Net Cash (Used in)/Generated from Operating Activities		(31,500)	1,48,506
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-	(450)
Loans and Advances given		-	(60,000)
Proceeds from Loans and Advances		-	22,650
Movement in other non current assets		(25,000)	-
Interest received		-	1,922
Net Cash (Used in)/Generated from Investing Activities		(25,000)	(35,878)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		22,383	-
Repayment of Long Term Borrowings		-	(2,60,169)
Proceeds from Short Term Borrowings		-	1,73,295
Repayment of Short Term Borrowings		-	(1,500)
Net Cash (Used in)/Generated from Financing Activities		22,383	(88,374)
Net Increase/(Decrease) in Cash and Cash Equivalents		(34,116)	24,254
Opening Balance of Cash and Cash Equivalents		40,018	15,764
Closing Balance of Cash and Cash Equivalents	14	5,902	40,018

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	72	7,872
Balances with banks in current accounts	5,830	32,146
Cash and cash equivalents as per Cash Flow Statement	5,902	40,018
Other Bank Balance		
Cash and bank balance as per Balance Sheet	5,902	40,018

Note:

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

See accompanying notes to the financial statements

As per our report of even date

FOR AJAY KUMAR VIJAYVERGIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 002833

RINKESH KHUNTETA
PARTNER
Membership No. 403401
UDIN: 26403401WYKQXM9168
Place: JAIPUR
Date: 27-May-2026



For and on behalf of the Board of
Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)

Sunshine Realty Developers Pvt. Ltd. Sunshine Realty Developers Pvt. Ltd.

YOGESH DHANUKA
DIRECTOR
DIN NO:01437705

ADITYA MALPANI
DIRECTOR
DIN NO:06428810

Place: JAIPUR
Date: 27-May-2026

Sunshine Realty Developers Private Limited

(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

SUNSHINE REALTY DEVELOPERS PRIVATE LIMITED (Formerly Known as TRIVENI KRIPA BUILDHOME PRIVATE LIMITED) is a Private Limited company domiciled in India and incorporated under the provision of the Companies Act, 1956. The company is engaged in business of infrastructure, development, contractors, sub-contractors, builders, and to lay out, improvement of all kinds of lands, buildings, colonies or apartment's buildings in India

The company is not a small and medium sized company (SMC) as defined in the general instruction in respect of accounting standards notified under the provision of Companies Act, 2013. Accordingly, the company has complied with the accounting standard as applicable.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

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

b Use of Estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation and amortization

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

The useful life of the Assets has been taken as below;

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

e Impairment of assets

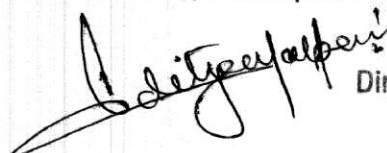
At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine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

Sunshine Realty Developers Pvt. Ltd.

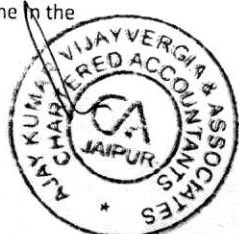


Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited

(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

f Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

g Investment

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

h Inventories

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

i Cash and cash equivalents

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

j Revenue recognition

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

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

k Taxation

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

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

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

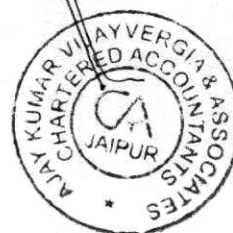
The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

Sunshine Realty Developers Pvt. Ltd.

Director

Sunshine Realty Developers Pvt. Ltd.

Director



Sunshine Realty Developers Private Limited

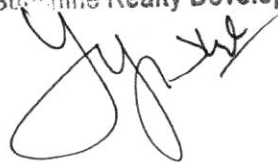
(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

I Provisions, Contingent liabilities and Contingent assets

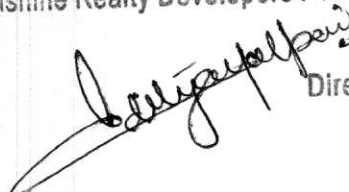
A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences)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

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

3 Share Capital

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 80000 (Previous Year -80000) Equity Shares	8,000	8,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 78000 (Previous Year -78000) Equity Shares paid up	7,800	7,800
Total	7,800	7,800

(i) Reconciliation of number of shares

Particulars	31-March-2026		31-March-2025	
	No. of shares	(Rs in '00)	No. of shares	(Rs in '00)
Opening Balance	78,000	7,800	78,000	7,800
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	78,000	7,800	78,000	7,800

(ii) Rights, preferences and restrictions attached to shares

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

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

Equity Shares	31-March-2026		31-March-2025	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Dhanuka Infra Realty Limited	77,999	100.00%	77,999	100.00%

(iv) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Dhanuka Infra Realty Limited	Equity	77,999	100.00%	0.00%
Yogesh Dhanuka	Equity	1	0.00%	0.00%

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

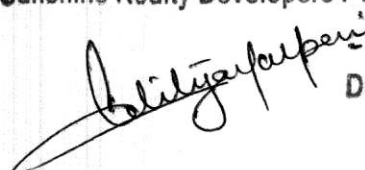
Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Dhanuka Infra Realty Limited	Equity	77,999	100.00%	0.00%
Yogesh Dhanuka	Equity	1	0.00%	0.00%

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

4 Reserves and Surplus

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Securities Premium		
Opening Balance	1,97,200	1,97,200
Closing Balance	1,97,200	1,97,200
Statement of Profit and loss		
Balance at the beginning of the year	(78,086)	(1,94,081)
Add: Profit/(loss) during the year	1,00,441	1,15,995
Balance at the end of the year	22,355	(78,086)
Total	2,19,555	1,19,114

5 Long term borrowings

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Unsecured Loans and advances from related parties		
-Loan From Director	25,749	3,366
Total	25,749	3,366

i) Unsecured Loan From Director having tenure of one to three years and carrying interest rate @ 0% P.A. and are repayable at the option of company. Loan period can be deferred for further period as board may deem fit.

6 Trade payables

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises	2,12,600	31
Due to others	6,868	7,354
Total	2,19,468	7,385

6.1 Trade Payable ageing schedule as at 31-March-2026

(Rs in '00)

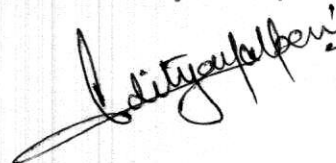
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	2,12,600	-	-	-	2,12,600
Others	5,975	-	794	100	6,868
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					2,19,468
MSME - Undue					-
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					2,19,468

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

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

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	31	-	-	-	31
Others	6,417	838	-	100	7,354
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					
MSME - Undue					7,385
Others - Undue					-
Total					7,385

7 Other current liabilities

Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Other payables		
- Advance from customers		
-Aditya Malpani (Expenses)	5,000	46,510
-GST Payable	-	566
-Security Deposit-Rama Constructions	-	23,549
-TDS Payable	-	12,697
	1,198	1,143
Total	6,198	84,465

8 Short term provisions

Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Provision for income tax		
Others	1,875	-
-Audit Fees Payable	300	350
-Provision for Expenses	161	173
Total	2,336	523

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director

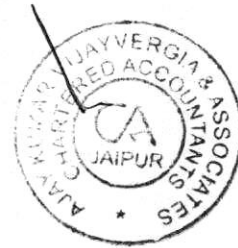


Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)

(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

9 Property, Plant and Equipment	Name of Assets	Gross Block			Depreciation and Amortization			(Rs in '00)
		As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	Deduction for the year	
(i) Property, Plant and Equipment	Computer	4,515	-	-	4,515	4,242	23	250
	Electrical Equipments	4,391	-	-	4,391	3,476	399	515
	Furniture, Fittings and Fixtures	57,564	-	-	57,564	49,315	4,968	3,281
	Motor Car(Audi Q3)	31,084	-	-	31,084	27,790	1,739	1,554
	Mobile Hand set	972	-	-	972	218	185	570
	Total	98,526	-	-	98,526	85,042	7,314	6,170
(ii) Property, Plant and Equipment	Name of Assets	Gross Block			Depreciation and Amortization			Net Block
		As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	Deduction for the year	
(i) Property, Plant and Equipment	Computer	4,471	44	-	4,515	4,222	21	272
	Electrical Equipments	4,391	-	-	4,391	3,059	417	915
	Furniture, Fittings and Fixtures	57,564	-	-	57,564	43,846	5,469	8,249
	Motor Car(Audi Q3)	31,084	-	-	31,084	24,099	3,691	3,294
	Mobile Hand set	566	406	-	972	89	128	754
	Total	98,076	450	-	98,526	75,315	9,726	13,484



Sunshine Realty Developers Pvt. Ltd.

[Signature]
Director

Sunshine Realty Developers Pvt. Ltd.

[Signature]
Director

Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)

(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

10 Deferred tax assets net

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax Assets	5,764	33,733
Total	5,764	33,733

11 Other non current assets

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Security Deposits		
-Devendra Bakliwal (SD)	25,000	25,000
-Rajendra Bakliwal (SD)	50,000	50,000
-Rent Security Account	2,660	2,660
-Riteek Bakliwal (SD)	25,000	-
-Security Deposit (JVVNL)	320	320
Total	1,02,980	77,980

12 Inventories

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Work-in-progress	3,28,457	19,961
Total	3,28,457	19,961

13 Trade receivables

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Unsecured considered good	7,678	33,896
Total	7,678	33,896

13.1 Trade Receivables ageing schedule as at 31-March-2026

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	7,678	-	-	-	-	7,678
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						7,678
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						7,678

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

13.2 Trade Receivables ageing schedule as at 31-March-2025

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	33,494	-	-	402	-	33,896
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub total						33,896
Undue - considered good						-
Undue - considered doubtful						-
Provision for doubtful debts						-
Total						33,896

14 Cash and cash equivalents

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Cash on hand	72	7,872
Balances with banks in current accounts		
-indusind bank	5,829	-
-Kotak Mahindra Bank	1	32,146
Total	5,902	40,018

15 Short term loans and advances

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Loans and advances to related parties		
-Unsecured Considered Good	1,560	-
Total	1,560	-

16 Other current assets

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Aditya Malpani	52	-
Advances to Suppliers	1,080	-
GST Credit	20,288	-
Prepaid Expenses	1,175	64
TDS Advance/Refundable	-	3,517
Total	22,595	3,581

Sunshine Realty Developers Pvt. Ltd.

[Signature]

Director

Sunshine Realty Developers Pvt. Ltd.

[Signature]

Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

17 Revenue from operations

Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Sale of products -Revenue from sale of Flats	-	90,500
Total	-	90,500

18 Other Income

Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Interest Income -Interest Received	-	1,922
Other non-operating income (net of expenses) -Interest on IT Refund	193	259
Others -Commission Income -Construction and Engineering Services	2,13,802	93,870
Total	2,13,995	1,66,551

19 Change in Inventories of work in progress and finished goods

Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Opening Inventories Finished Goods Work-in-progress	-	60,457
Less: Closing Inventories Finished Goods Work-in-progress	19,961	-
Total	3,28,457	19,961
	(3,08,496)	40,496

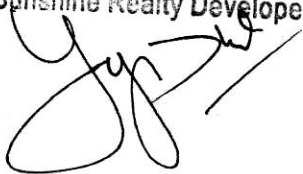
20 Depreciation and amortization expenses

Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Depreciation A/c	7,314	9,726
Total	7,314	9,726

21 Other expenses

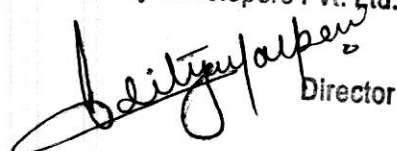
Particulars	(Rs in '00)	
	31-March-2026	31-March-2025
Advertisement, Markiting and Promotional Expenses	277	-
Architect Fee	950	-
Auditors' Remuneration	300	350
Balances written off	402	-
Bank Charges & Commission	1	1
Civil Contractor Expenses	1,85,000	-
Total continued	1,86,930	351

Sunshine Realty Developers Pvt. Ltd.

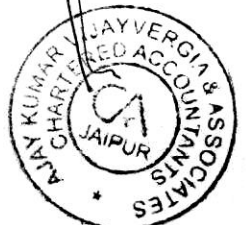


Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

Other expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Total continued from previous page	1,86,930	351
Compensation Expense	13,500	-
Conference Expenses	-	1,770
Consultancy Fees	8,954	31
Electricity Expenses (Office)	2,209	2,474
Electricity Expenses (Projects)	2,576	-
GST Late Fee, Interest & Penalty	13,710	1,814
Insurance Expenses	261	135
JDA Expenses	1,13,355	19,961
Legal Expenses	1,250	-
Misc. Exp	135	-
Petrol	270	330
Rent	22,163	22,162
Repairs & Maintenance Expenses	737	368
ROC Fees & Expenses	172	24
Software Expenses	7,754	1,380
Stamp Duty & Registration Expenses	6,482	-
Urban Development Tax Expenses	133	-
Valuation Charges	-	261
Water Expenses	25	-
Total	3,80,616	51,061

22 Tax Expenses

(Rs in '00)

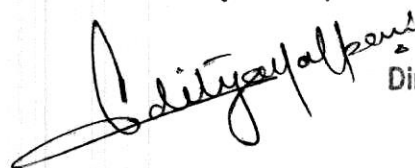
Particulars	31-March-2026	31-March-2025
Current Tax	6,151	-
Deferred Tax	27,969	39,773
Total	34,120	39,773

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)

(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

23 Earning per share

Particulars	31-March-2026	31-March-2025
Profit attributable to equity shareholders (Rs in '00)	1,00,441	1,15,995
Weighted average number of Equity Shares	78,000	78,000
Earnings per share basic (Rs)	128.77	148.71
Earnings per share diluted (Rs)	128.77	148.71
Face value per equity share (Rs)	10	10

24 Auditors' Remuneration

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Payments to auditor as - Auditor	300	350
Total	300	350

25 Micro and Small Enterprise

(Rs in '00)

Particulars	31-March-2026		31-March-2025	
	Principal	Interest	Principal	Interest
Amount Due to Supplier	2,12,600	-	31	-
Principal amount paid beyond appointed date	-	-	-	-
Interest due and payable for the year	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-

26 Related Party Disclosure

(i) List of Related Parties

Relationship

Yogesh Dhanuka	Director
Dhanuka Hospitality Private Limited	Sister Concern
Sunshine Realmart Pvt. Ltd.	Sister Concern
PYD Constructions Pvt. Ltd.	Director's Concern
Dhanuka Infra realty Limited	Parent Company
Aditya Malpani	Director
Dhanuka Colonizers And Builders Pvt. Ltd	Sister Concern

(ii) Related Party Transactions

(Rs in '00)

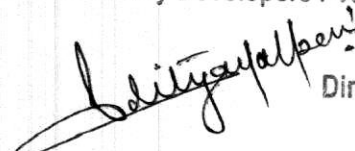
Particulars	Relationship	31-March-2026	31-March-2025
Unsecured Loan Taken By Company - Yogesh Dhanuka	Director	1,91,190	1,73,295
Unsecured Loan Repaid - Yogesh Dhanuka	Director	1,68,807	1,74,274
Advances Received Back - Dhanuka Infra realty Limited	Parent Company	81,090	-
Continued to next page			

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
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Notes forming part of the Financial Statements

Related Party Transactions

(Rs in '00)

Particulars	Relationship	31-March-2026	31-March-2025
Continued from previous page			
- Dhanuka Colonizers And Builders Pvt. Ltd	Sister Concern	-	22,650
Loans and Advances			
- Dhanuka Infra realty Limited	Parent Company	82,650	85,895
Contract Expense			
- Dhanuka Infra realty Limited	Parent Company	2,18,300	-
Unsecured Loan Repaid By Company			
- PYD Constructions Pvt. Ltd.	Director's Concern	-	1,500

(iii) Related Party Balances

(Rs in '00)

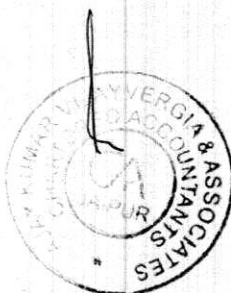
Particulars	Relationship	31-March-2026	31-March-2025
Loan (Liabilities)			
- Yogesh Dhanuka	Director	25,749	3,366
Loan and Advances (Assets)			
- Dhanuka Infra realty Limited	Parent Company	1,560	-
Creditors			
- Dhanuka Infra realty Limited	Parent Company	2,12,600	-

Sunshine Realty Developers Pvt. Ltd.

Director

Sunshine Realty Developers Pvt. Ltd.

Director



Sunshine Realty Developers Private Limited
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(CIN: U45200RJ2011PTC035038)

Notes forming part of the Financial Statements

27 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2026	31-March-2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.61	1.06	52.23%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	0.11	0.03	326.99%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	5.51	49.17	-88.79%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Closing Shareholder's Equity}}$	44.18%	91.40%	-51.66%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	1.23	2.25	-45.42%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	10.29	4.34	137.09%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	1.80	0.43	314.49%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	1.55	17.81	-91.30%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	46.94%	128.17%	-63.38%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	53.16%	89.03%	-40.29%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	39.68%	89.03%	-55.43%

Reasons for Variances

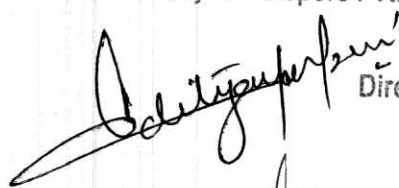
- (a) Current Ratio - Due to increase in current Asset in comparison to previous year
- (b) Debt-Equity Ratio - Due to increase in Equity in comparison to previous year
- (c) Debt Service Coverage Ratio - Due to increase in Debt in comparison to previous year
- (d) Return on Equity Ratio - Due to Decrease in Profit in comparison to previous year
- (e) Inventory Turnover Ratio - Due to Decrease in Turnover in comparison to previous year
- (f) Trade Receivable Turnover Ratio - Due to Decrease in Turnover in comparison to previous year
- (g) Trade Payable Turnover Ratio - Due to increase in Purchase in comparison to previous year
- (h) Net Capital Turnover Ratio - Due to Increase in Turnover in comparison to previous year
- (i) Net profit Ratio - Due to Decrease in Profit in comparison to previous year
- (j) Return on Capital employed - Due to Increase in capital employed in comparison to previous year
- (k) Return on investment - Due to Decrease in Profit in comparison to previous year

Sunshine Realty Developers Pvt. Ltd.



Director

Sunshine Realty Developers Pvt. Ltd.



Director



Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
(CIN: U45200RJ2011PTC035038)
Notes forming part of the Financial Statements

28 Struck Off Companies

In the opinion of the management, Company has not undertaken any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

29 Benami Properties

In the opinion of the management Company does not hold any benami property as defined under the "Benami Transactions (Prohibition) Act, 1988 and Rules made there under, No proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made there under.

30 Compliance with approved Scheme(s) of Arrangements

The provisions of sections 230 to 237 of The Companies Act 2013, "Scheme of arrangement approved by the Competent Authority' are not applicable on company.

31 Wilful Defaulter

The company does not appear in the list of willful defaulter by any bank or financial institution or other lender.

32 Regrouping

Figures of the previous year have been reworked, regrouped, rearranged and reclassified wherever necessary, to make them comparable with the current year figures.

As per our report of even date

For AJAY KUMAR VADAYVERGIA & ASSOCIATES

Chartered Accountants

Firm's Registration No. 003833C

RINKESH KHUNTIA

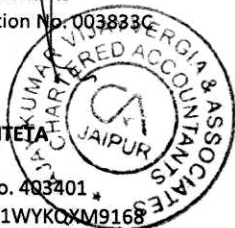
PARTNER

Membership No. 403401

UDIN: 26403401WYK0XM9168

Place: JAIPUR

Date: 27-May-2026



For and on behalf of the Board of
Sunshine Realty Developers Private Limited
(Formerly Known As Triveni Kripa Buildhome Private Limited)
Sunshine Realty Developers Pvt. Ltd. Sunshine Realty Developers Pvt. Ltd.

Director

YOGESH DHANUKA ADITYA MAIPANI
DIRECTOR DIRECTOR
DIN NO:01437705 DIN NO:06428810

Director

Place: JAIPUR

Date: 27-May-2026