

J. B. S. & Company

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CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To

THE MEMBERS OF

East Kolkata Infrastructure Development Private Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Financial Statements of **East Kolkata Infrastructure Development Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the Financial statement for the year ended on that date including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended ("Ind AS") and other accounting principles accepted in India, of the state of affairs of the Company as at March 31, 2026, and loss for the year (including other comprehensive income), Changes in Equity 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 Act. 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 Act, and the Rules thereunder, 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 on the Financial Statement.



Material Uncertainty Related to Going Concern

- We draw your attention to Note. 11(B) to Financial Statements which indicate that as at 31st March 2026, the Company has an accumulated loss of Rs. 11.41 Lakhs which has eroded the entire net worth of the company, indicating the existence of material uncertainty about the company's ability to continue as going concern. These Financial Statements have been prepared on going concern basis according to the reason stated in the said note.

Our Opinion is not modified in respect of this matter.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Return 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 during the course of our 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Other Comprehensive Income, the Changes in Equity and Cash Flow in accordance with the other accounting principles generally accepted in India. 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the 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 management 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.

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.

Report on Other Legal and Regulatory Requirements

- I. 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 Act, we give in the "**Annexure - A**" statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- II. As required by Section 143(3) of the Act, based on our audit 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 including Other Comprehensive Income, the Statement of Cash Flow and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of accounts & returns.
 - d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- 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) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- III. 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:
- a. The Company has no pending litigations which have impact on the financial position in its financial statements.
- b. The Company did not have any long -term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March, 2026.
- d. (a) 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.
- (b) The Management has represented that, to the best of its knowledge and belief, 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.
- (c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.



- e. The company has neither declared nor paid dividend during the financial year. Hence, compliance of provision of section 123 of the Companies Act 2013 does not arise.
- f. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory record retention requirements.
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the current year and hence, the provision of Section 197 of the Act does not apply



For J.B.S. & Company
Chartered Accountants
FRN: 323734E

CA Sudhanshu Sen
Partner
Membership No. 306354

Place: Kolkata

Date: 13-05-2026

UDIN: 26306354 BQLGCU2713

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

The Annexure A referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirements' of our report of even date to the financial statements of East Kolkata Infrastructure Development Private Limited for the year ended March 31, 2026, we report that:

(i)(a) (A) The Company does not have any Property, Plant & Equipment. Hence, part (A) of sub clause (a) of Paragraph 3(i) is not applicable to the company.

(B) The Company does not have any Intangible Assets. Hence, part (B) of sub clause (a) of Paragraph 3(i) is not applicable to the company.

(b) The Company does not have any Property, Plant & Equipment. Hence, sub clause (b) of Paragraph 3(i) is not applicable to the company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any immovable property under Property, Plant & Equipment. Hence, sub clause (c) of Paragraph 3(i) is not applicable to the company.

(d) The Company does not have any Property, Plant & Equipment. Hence, sub clause(d) of Paragraph 3(i) is not applicable to the company.

(e) In our opinion and according to the information and explanation given to us, the company does not have any proceedings 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) The company does not hold any inventory. Hence reporting under paragraph 3 (ii) (a) of the said Order is not applicable to the company.

(b) During any time of the year the company has not been sanctioned working capital limit in excess of five crore rupees, in aggregate from banks or financial institutions on the basis of security of current assets. Hence reporting of other information under paragraph 3 (ii) (b) of the said Order is not applicable.

(iii) In our opinion and according to the information and explanation given to us, the Company during the year has not made investments in, provided any guarantee or security or granted any loans/ advances in nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties. Hence reporting of other information under paragraph 3 (iii) (a) to (f) of the said Order is not applicable.



- (iv) In our opinion and according to the information and explanation given to us, the Company has not granted any loan, made any investments or provided any guarantees or security to any person specified under section 185 of the Companies Act, 2013. The Company has not given any loans and guarantees or provided any security in connection with a loan, and make investments within the meaning of Section 186 of Companies Act, 2013. Hence reporting of other information under paragraph 3 (iv) of the said Order is not applicable.
- (v) According to the information and explanations given to us and on the basis of our examination of the books of account, the company has not accepted any deposits from the public and there are no amounts which are deemed to be deposits and consequently, the directives issued by the Reserve Bank of India and provisions of Section 73 to 76 or any other relevant provisions of the Companies Act 2013 and rules made thereunder [the Companies (Acceptance of Deposit) Rules, 2015] with regard to the deposits are not applicable to the company.
- (vi) The Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company. Thus, reporting under paragraph 3 (vi) of the said Order is not applicable to the company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company was not liable to pay Goods and Services Tax, Income-tax or any other statutory dues during the year. Accordingly, the provisions relating to regular deposit of statutory dues are not applicable to the Company.
- (b) Based on our Audit procedure and on the information and explanations given by the management and based on our examination of the records of the Company, since there were no statutory dues payable by the Company during the year, there were no disputed statutory dues outstanding as at March 31, 2026.
- (viii) According to the information and explanations given to us and based on our examination of the books of accounts and other records, the company does not have any transactions unrecorded in the books of account and which were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961. Hence reporting of other information under paragraph 3 (viii) of the said Order is not applicable.
- (ix) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company did not have any borrowings or dues in respect of loans from banks, financial institutions, Government or debenture holders during the year. Hence reporting of information under paragraph 3 (ix) (a) of the said Order is not applicable.



- (b) According to the information and explanations given to us and based on our examination of the other records, the company has not been declared as a willful defaulter by any bank or financial institutions or other lender. Hence reporting of information under paragraph 3 (ix) (b) of the said Order is not applicable.
- (c) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised money by way of term loans. Accordingly, the provision stated in paragraph 3(ix)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not raised any funds on a short-term basis during the year. Hence reporting of information under paragraph 3 (ix) (d) of the said Order is not applicable.
- (e) According to the information and explanations given to us and based on our examination of the other records, the company has not taken any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, as defined in the Act. The Company does not hold any investment in any subsidiaries, associates or joint venture (as defined in the Act) during the year ended 31st March 2026. Hence reporting of information under paragraph 3 (ix) (f) of the said Order is not applicable.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. The Company does not hold any investment in any subsidiaries, associates or joint venture (as defined in the Act) during the year ended 31st March 2026. Hence reporting of information under paragraph 3 (ix) (e) of the said Order is not applicable.
- (x) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Hence reporting of information under paragraph 3 (x) (a) of the said Order is not applicable.
- (b) According to the information and explanations given to us and based on our examination of the records, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures (fully, partially or optionally convertible) during the year. Therefore, reporting of information under paragraph 3 (x) (b) of the said Order is not applicable.



- xi) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has neither committed any fraud nor has any fraud on the Company by its officers or employees has been noticed or reported during the year.
- (b) According to the information and explanations given by the management, no report under sub section (12) of section 143 of the Companies Act 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of the Companies (Audit and Auditors) Rules 2014 with the Central Government.
- (c) There have been no instances of Whistle blower Complaints received by the company during the year under audit.
- xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Therefore, reporting of information under paragraph 3 (xii) (a) to (c) of the said Order is not applicable to the Company.
- xiii) In our opinion and according to the information and explanations given to us by the management, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv) In accordance with section 138 of the Companies Act 2013, internal audit system is not mandatory for the company and the company does not have a system of internal audit. Therefore, reporting under paragraph 3 (xiv) (a) & (b) of the said Order is not applicable to the Company.
- xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the reporting in respect of compliance of provisions of section 192 of the Companies Act 2013 is not required.
- xvi) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.
- (b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not conducted any Non-Banking Financial or Housing Finance Activities without a valid certificate of registration (CoR) from Reserve Bank of India.
- (c) Based upon the audit procedures performed and the information and explanations given by the management, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve bank of India. Therefore, reporting under paragraph 3 (xvi) (c) of the said Order is not applicable.



(d) Based upon the audit procedures performed and the information and explanations given by the management, the Group does not have any Core Investment Company (CIC) as part of Group. Therefore, reporting under paragraph 3 (xvi) (d) of the said Order is not applicable.

xvii) The company has incurred cash loss amounting Rs. 0.32 (in lakhs) during the current financial year but has not incurred any cash loss during the immediately preceding financial year.

xviii) Based upon the audit procedures performed and the information and explanations given by the management, there has been no resignation of the statutory auditors during the year and accordingly reporting under paragraph 3 (xviii) of the said Order is not applicable.

xix) According to the information and explanations given to us and on the basis of financial ratios, ageing and expected dates of realizations of financial assets and payment of the financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we are of the opinion, that **material uncertainty exists** as on the date of audit report that company is not 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.

We, however, state that this is not an assurance as to the future inability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will not get discharged by the company as and when they fall due.

xx) According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.

xxi) In our opinion, the company is not required to prepare Consolidated Financial Statements. Hence, Paragraph 3(xxi) of the Order is not applicable to the Company.

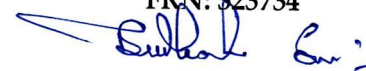


Place: Kolkata

Date: 13-05-2026

UDIN: 26306354BQLGCU2713

For J.B.S. & Company
Chartered Accountants
FRN: 323734



CA Sudhanshu Sen
Partner
Membership No. 306354

"ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT**Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



For J.B.S. & Company
Chartered Accountants
FRN: 323734E

A handwritten signature in blue ink, appearing to read "Sudhanshu Sen".

CA Sudhanshu Sen
Partner
Membership No.: 306354

Place: Kolkata

Date: 13-05-2026

UDIN: 26306354 BQLGCU 2713

East Kolkata Infrastructure Development Private Limited

CIN-U70109WB2008PTC127008

Balance Sheet as at 31st March, 2026

(Rs. In Lakhs)

Particulars		Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	ASSETS			
(1)	Current assets			
(a)	Financial assets			
(i)	Cash and cash equivalents	3	0.03	0.03
(b)	Other current assets	4	-	-
			0.03	0.03
	Total Assets		0.03	0.03
II.	EQUITY AND LIABILITIES			
(1)	Equity			
(a)	Equity Share capital	5	10.00	10.00
(b)	Other Equity	6	(11.41)	(11.09)
	Total		(1.41)	(1.09)
	Liabilities			
(2)	Current liabilities			
(a)	Financial liabilities			
(i)	Other financial liabilities	7	1.44	1.12
	Total		1.44	1.12
	Total Equity and Liabilities		0.03	0.03

Material Accounting Policies

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Notes to Financial Statements

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The accompanying notes 1 to 14 are an integral part of the financial statements.

As per our report of even date annexed

For J.B.S. & Company

Chartered Accountants

Firm registration number: 323734E

CA Sudhanshu Sen

Partner

Membership No. 306354

Date: 13-05-2026

Place: Kolkata



For and on Behalf of the Board of directors

[Signature]

Sunil Jha
Director
00085667

[Signature]

Shankar Mukharjee
Director
01918561

East Kolkata Infrastructure Development Private Limited
CIN-U70109WB2008PTC127008
Statement of Profit and Loss for the Year ended 31st March, 2026

(Rs. In Lakhs)

	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
I. Revenue from operations		-	-
II. Other income	8	-	1.84
III. Total income (I+II)		-	1.84
IV. Expenses:			
Other Expenses	9	0.32	0.22
Total expenses (IV)		0.32	0.22
V. Profit/ (loss) before tax (III-IV)		(0.32)	1.62
VI. Tax expense			-
Current Tax			-
Deferred Tax			-
VII. Profit/ (loss) for the year (V-VI)		(0.32)	1.62
VIII. Other Comprehensive Income		-	-
IX. Total Comprehensive Income for the year (VII + VIII)		(0.32)	1.62
X. Earnings per equity share (Nominal value per share Rs.10/-)	10		
- Basic		(0.32)	1.62
- Diluted		(0.32)	1.62

Material Accounting Policies
Notes to Financial Statements

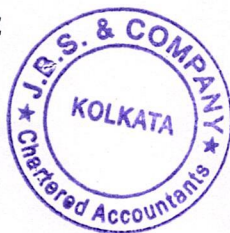
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3-14

The accompanying notes 1 to 14 are an integral part of the financial statements.
As per our report of even date annexed

For J.B.S. & Company
Chartered Accountants
Firm registration number: 323734E

Sudhanshu Sen

CA Sudhanshu Sen
Partner
Membership No. 306354
Date: 13-05-2026
Place: Kolkata



For and on Behalf of the Board of Directors

Sunil Jha

Sunil Jha
Director
00085667

Shankar Mukharjee

Shankar Mukharjee
Director
01918561

East Kolkata Infrastructure Development Private Limited
CIN-U70109WB2008PTC127008
Cash Flow Statement for the Year ended 31st March, 2026

		(Rs. In Lakhs)	
	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A.	Cash flows from operating activities		
	Profit after taxation		
	Operating profit before working capital changes	(0.32)	1.62
	Working capital changes:		
	Decrease/ (increase) in financial assets-loans	(0.32)	1.62
	Increase / (Decrease) in other current assets	-	-
	Increase/(Decrease) other financial liabilities	-	0.03
	Cash generated from operations	0.32	(1.68)
	Net cash from operating activities	0.00	(0.03)
	(A)	0.00	(0.03)
B	Cash flows from investing activities		
	Purchase of Property, plant and equipments		
	Net cash used in investing activities	(B)	-
C	Cash flows from financing activities		
	Proceeds from long-term borrowings		
	Repayment of short-term borrowings		
	Net cash used in financing activities	(C)	-
	Net increase in cash and cash equivalents(A+B+C)	-	-
	Cash and cash equivalents at beginning of period	0.00	(0.03)
	Cash and cash equivalents at end of period	0.03	0.06
		0.03	0.03

Notes:

a) The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Ind AS -7 "Statement of Cash Flow".

b)	Cash and Cash Equivalents at the end of the year consists of:	As at 31st March, 2026	As at 31st March, 2025
	Balance with Banks on Current Accounts	Rs.	Rs.
	Cash in hand	0.00	0.00
	Closing cash and cash equivalents (Refer Note 3)	0.03	0.03
		0.03	0.03

Material Accounting Policies
Notes to Financial Statements

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3-14

The accompanying notes 1 to 14 are an integral part of Financial Statements.
As per our report of even date.

For J.B.S. & Company
Chartered Accountants
Firm registration number: 323734E

For and on Behalf of the Board of directors

CA Sudhanshu Sen
Partner
Membership No. 306354
Place : Kolkata

Date : 13-05-2026



Sunil Jha
Director
00085667

Shankar Mukharjee
Director
01918561

East Kolkata Infrastructure Development Private Limited
Statement of Changes in Equity for the year ended 31st March, 2026

(a) Equity Share capital

(1) Current reporting period

(Rs. In Lakhs)

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
10.00	-	-	-	10.00

(2) Previous reporting period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period
10.00	-	-	-	10.00

(b) Other Equity

(1) Current reporting period

(Rs. In Lakhs)

Particulars	Retained Earnings	Total
Balance at the beginning of the current reporting period	(11.09)	(11.09)
Transfer to retained earnings	(0.32)	(0.32)
Balance at the end of the current reporting period	(11.41)	(11.41)

(2) Previous reporting period

(Rs. In Lakhs)

Particulars	Retained Earnings	Total
Restated balance at the beginning of the previous reporting period	(12.71)	(12.71)
Transfer to retained earnings	1.62	1.62
Balance at the end of the previous reporting period	(11.09)	(11.09)

Material Accounting Policies
Notes to Financial Statements

2
3-14

The accompanying notes 1 to 14 are an integral part of Financial Statements.
As per our report of even date annexed

For J.B.S. & Company
Chartered Accountants
Firm registration number: 323734E

CA Sudhanshu Sen
Partner
Membership No. 306354
Date: 13-05-2026
Place: Kolkata



For and on Behalf of the Board of directors

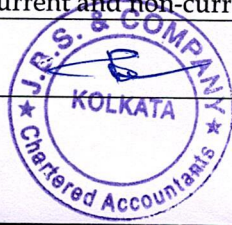
Sunil Jha
Director
00085667

Shankar Mukharjee
Director
01918561

EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

Notes to Financial Statements

1.	Corporate information
	East Kolkata Infrastructure Development Private Limited was incorporated in India on 30 th June 2008 under the Companies Act, 1956. The registered office of the company is situated at Plot No.X1-2&3 Block EP, Sector V, Salt Lake City , Kolkata ,West Bengal India-700091. The Company is Incorporated with the object to carry business of real estate developers. Shristi Infrastructure Development Corporation Ltd. is the holding company of East Kolkata Infrastructure Development Private Limited owning 100.00% of equity share capital of the Company.
	The financial statements for the year ended March 31, 2026 were approved for issue by the Board of Directors on 13-05-2026
2.	Material accounting policies
2.1	Statement of Compliance with Ind AS
	These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. All the Ind AS issued by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) till the financial statements are approved for issue by the Board of Directors has been considered in preparing these financial statements. Accounting Policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use.
2.2	Basis of preparation
	The financial statements are prepared in accordance with the historical cost convention, except for certain items that are measured at fair values, as explained in the accounting policies. Historical cost is generally based on the fair value of the consideration in exchange for goods and services.
	All amount disclosed in the financial statements including notes thereon have been rounded off to the nearest lacs as per the requirement of Schedule III to the Act, unless stated otherwise.
2.3	Use of estimates
	The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affect only that period; they are recognised in the period of their vision and future periods if the revision affects both current and future periods.
2.4	Operating Cycle
	All Assets and Liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies, Act, 2013. Based on the nature of services provided and time between the rendering of services and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.



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EAST KOLKATA INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

Notes to Financial Statements (contd.)

Note No. : 2 Material accounting policies (contd.)

2.5	Revenue recognition
	Effective April 1, 2018, the Company adopted Ind AS 115 "Revenue from Contracts with Customers". The effect on adoption of Ind AS 115 does not have any impact on the financial statements of the Company. Revenue is recognised upon transfer of control of promised goods or services to customers at an amount to which the entity expects to be entitled following a five-step model in accordance with Ind AS 115. Revenue is measured based on the consideration specified in a contract with a customer, and is reduced for volume discounts, rebates and other similar allowances.
2.6	Provisions, contingent liabilities and contingent assets
a)	Provisions are recognized only when there is a present obligation, as a result of past events and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.
b)	Contingent liability is disclosed for possible obligations which will be confirmed only by future events not wholly within the control of the Company or present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.
c)	Contingent assets are neither recognized nor disclosed except when realisation of income is virtually certain, related asset is disclosed.
d)	Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.
2.7	Earnings per Share
a)	Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted-average number of equity shares outstanding during the period.
b)	For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted-average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.
c)	The number of equity shares and potential dilutive equity shares are adjusted retrospectively for all periods presented for any share split and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.
2.8	Cash and cash equivalents
	Cash and cash equivalents in the Balance sheet comprise cash on hand, cheques on hand, balance with banks on current accounts and short term, highly liquid investments with an original maturity of three months or less and which carry insignificant risk of changes in value.



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East Kolkata Infrastructure Development Private Limited

Notes to accounts (contd.)

Note No. : 3 Cash and cash equivalents

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with banks		
On current accounts	0.00	0.00
Cash in hand (As certified by management)	0.03	0.03
	0.03	0.03

Note No. : 4 Other current assets (*Unsecured, considered good*)

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advances	-	-
	-	-

Note No. : 6 Other Equity

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Retained earnings		
Balance as per last account	(11.09)	(12.71)
Add: Net Profit/ (Loss) for the year	(0.32)	1.62
	(11.41)	(11.09)

Note No. : 7 Other financial liabilities- Current

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advances from related Party	0.93	0.64
Other Payables		
Liability for expenses	0.51	0.48
	1.44	1.12



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East Kolkata Infrastructure Development Private Limited

Notes to accounts (contd.)

Note No. : 5

Equity Share capital

(Rs. In Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares	Amount	No. of shares	Amount
(a) Authorised Equity shares of par value Rs. 10/- each	10,00,000	100.00	10,00,000	100.00
(b) Issued, subscribed and fully paid up Equity shares of par value Rs. 10/- each	1,00,000	10.00	1,00,000	10.00
		10.00		10.00

(c) Reconciliation of number and amount of equity shares outstanding:

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	1,00,000	10.00	1,00,000	10.00
Add: Issued during the year	-	-	-	-
At the end of the year	1,00,000	10.00	1,00,000	10.00

(d) Terms / Rights attached to Equity shares :

The Company has only Equity shares having a per value of Rs. 10.00 per share. Each holder of Equity shares are entitled to receive dividend as declared from time to time and entitled to one vote per share.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

(e) Shares held by holding/ultimate holding company and/or their subsidiaries/associates :

Name of the Company (Relationship)	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares	% of holding	No. of shares	% of holding
Shristi Infrastructure Development Corporation Ltd. along with its nominee	1,00,000	100%	1,00,000	100%

(f) Shareholders holding more than 5 % of the equity shares in the Company :

Name of the shareholders	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares	% of holding	No. of shares	% of holding
Shristi Infrastructure Development Corporation Ltd. along with its nominee	1,00,000	100%	1,00,000	100%

Shares held by promoter(s) Promoter Name	As at 31st March, 2026		As at 31st March, 2025	
	No. of shares	% of holding	No. of Shares	% of holding
Shristi Infrastructure Development Corporation Ltd. (Along with it Nominees)	1,00,000	100%	1,00,000	100%



Note No. : 8 Other Income

(Rs. In Lakhs)

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Liabilities written Back	-	1.84
	-	1.84

Note No. : 9 Other expenses

(Rs. In Lakhs)

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Payments to auditor:		
- For Statutory Audit	0.12	0.12
Filing Fees	0.04	0.02
Professional & Consultancy Charges	0.07	0.02
Share Maintenance Fees	0.06	-
Misc Expenses	-	0.03
Rates & Taxes	0.03	0.03
	0.32	0.22

Note No. : 10 Earnings per share

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Net Profit/(Loss)available for Equity Shareholder	(0.32)	1.62
b) Weighted average number of Equity Shares outstanding	1,00,000	1,00,000
c) Nominal value of Equity Shares (Rs.)	10	10
d) Basic Earnings per Share (Rs.)	(0.32)	1.62
e) Diluted Earnings per Share (Rs.)	(0.32)	1.62



East Kolkata Infrastructure Development Private Limited

Notes to accounts (contd.)

Note No. : 11 Other disclosures

A. Operating Segment

In line with Ind AS 108-Operating Segments, taking into account the organizational structure, product type as well as differing risks and returns criterion, there are no distinguishable Geographical or Business components on the basis of which segments can be identified.

B. The company's accumulated loss as on 31st March, 2026 is Rs. 11.41 lakhs (P.Y Rs.11.09 lakhs) which is in excess of the entire net worth of the company. The company has continuous support from its holding company and has put in place measures for revival and cost reduction. Considering the initiatives of the company the management is of view of foreseeable future about the operation of the company and accordingly the Financial Statements has been prepared on going concern basis.

C. Related party disclosures :

a) Name of the related parties and description of relationship :

- | | |
|-------------------------|---|
| i) Holding Company : | Shristi Infrastructure Development Corporation Limited (Control exists) |
| ii) Fellow subsidiary : | Shristi Urban Infrastructure Development Limited |
| | Sarga Udaipur Hotels and Resorts Private Limited |
| | Border Transport Infrastructure Development Limited |
| | East Kolkata Infrastructure Development Private Limited |
| | Vipani Hotels & Resorts Private Limited |
| | Finetune Engineering Services Private Limited |
| | Vindhyachal Attivo Food Park Private Limited* |

- | | |
|---------------|-----------------------|
| ii) Director: | (i) Shankar Mukherjee |
| | (ii) Sunil Jha |

b) Transactions with Related parties :

(Rs. In Lakhs)

Nature of transaction/ Name of the related party	Holding Company	
	2025-26	2024-25
Advance given		
Shristi Infrastructure Development Corporation Limited		
Written back during the year		1.84
Advance taken during the year		
Shristi Infrastructure Development Corporation Limited	0.29	0.64
Balance Outstanding:		
Shristi Infrastructure Development Corporation Limited	0.93	0.64

D Details of transaction with struck off companies

Name of Struck off Company	Nature of transaction with Struck-off Company	Balance Outstanding	Relationship with the Struck off company, if any, to be disclosed
NA	Investment in Securities	Nil	NA
NA	Receivables	Nil	NA
NA	Payables	Nil	NA
NA	Share held by struck off company	Nil	NA
NA	Other Outstanding Balance	Nil	NA



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East Kolkata Infrastructure Development Private Limited

Notes to accounts (contd.)

Note No. : 11 Other disclosures (contd.)

E Financial instruments - Accounting, Classification and Fair value measurements

a. Financial instruments by category

(Rs. In Lakhs)

Sl.No	Particulars	Refer Note No.	Carrying value Amortized cost		Fair Value	
			31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
(1)	Financial assets					
(a)	Cash and cash equivalents	3	0.03	0.03	0.03	0.03
	Total		0.03	0.03	0.03	0.03
(2)	Financial liabilities					
(a)	Other financial liabilities	7	1.44	1.12	1.44	1.12
			1.44	1.12	1.44	1.12

b. Fair value hierarchy

The fair value of the financial assets and financial liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Fair value of cash and cash equivalents and other current financial assets, short term borrowings, trade payables and other current financial liabilities is considered to be equal to the carrying amounts of these items due to their short-term nature.

There has been no change in the valuation methodology for Level 3 inputs during the year. The Company has not classified any material financial instruments under Level 3 of the fair value hierarchy.

No Financial assets and financial liabilities are measured at fair value on a recurring basis.

F Financial risk management objectives and policies

The Company's activities are exposed to liquidity risk and credit risk. The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

a. Credit risk

Credit risk refers to risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit risk arises primarily from financial assets such as trade receivables, bank balances and other financial assets.

At each reporting date, the Company measures loss allowance for certain class of financial assets based on historical trend, industry practices and the business environment in which the Company operates.

Credit risk arising from balances with banks is limited because the counterparties are banks with high credit worthiness.

None of the financial instruments of the company result in material concentration of credit risk.

b. Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash. The company is exposed to liquidity risk due to short term borrowings and other current liabilities.

The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due without incurring unacceptable losses or risking damage to the Company's reputation. The Company ensures that it has sufficient fund to meet expected operational expenses, servicing of financial obligations.

The company has sufficient cash flows and financial assets to meet its financial obligations as and when they fall due.



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East Kolkata Infrastructure Development Private Limited

Notes to accounts (contd.)

Note No. : 11 Other disclosures (contd.)

The following are the contractual maturities of financial liabilities:

(Rs. In Lakhs)

Particulars	Carrying Amount	Less than 1 year	More than 5 years	Total
31st March, 2026				
Other financial liabilities	1.44	1.44		1.44
Total	1.44	1.44		1.44
31st March, 2025				
Other financial liabilities	1.12	1.12	-	1.12
Total	1.12	1.12	-	1.12

G Capital Management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserve attributable to the equity shareholders of the Company. The Company's objective when managing capital is to safeguard its ability to continue as a going concern so that it can continue to provide returns to shareholders and other stake holders.

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet. Management assesses the Company's capital requirements based on its operating plans in order to maintain an efficient overall financing structure. The company is not subject to any debt and external capital requirement.

H Ratios

Ratios	Numerator	Denominator	31.03.2026	31.03.2025	% Variance	Reason for variance
Current ratio	Current Assets	Current Liabilities	0.02	0.03	(22.20)	
Debt-equity ratio	Total Long term debt (including current maturity)	Shareholder's Equity	NA	NA	NA	
Debt service coverage ratio	Earning Before Interest & Tax	Interest on long term debt + Principal	NA	NA	NA	
Return on equity ratio	Net Profit after Tax	Shareholder's Equity	-0.23	1.49	(115.20)	Ratio has decreased due to loss in the current year
Inventory turnover ratio	Cost of Goods Sold	Average Inventory	NA	NA	-	
Trade receivables turnover ratio	Net Credit Sales	Avg. Accounts Receivable	NA	NA	-	
Trade payables turnover ratio	Net Credit Payable	Avg. Accounts Payable	NA	NA	-	
Net capital turnover ratio	Net Sales	Working Capital	NA	NA	-	
Net profit ratio	Net Profit	Net Sales	NA	NA	-	
Return on capital employed	Earning Before Interest & Tax	Capital Employed	NA*	NA*	-	
Return on Investment	Earnings from Investments	Total Investment	NA	NA	NA	-

*This ratio is not applicable as the Net worth as on 31st March 2026 and 31st March 2025 is negative



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Notes to accounts (contd.)

12 Additional Regulatory information required by schedule III to the Companies Act, 2013

- i. The Company does not own any immovable property whose title deed are not registered in the name of the Company
- ii The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transaction Prohibition Act, 1988 (45 of 1988) and Rules made thereunder.
- iii The Company has not been declared willful defaulter by any bank or financial institution or any other lender.
- iv The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v Utilisation of borrowed funds and share premium
- I. The Company have not advanced or loaned or invested funds to any other person or entity, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or
 - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- II. The Company have not received any fund from any person or entity, 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.
- vi The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- vii The Company has complied with the requirement with respect to number of layers as prescribed under section 2(87) of the Companies, Act, 2013 read with Companies(Restriction of number of layes) Rules, 2017.
- viii No satisfaction or charge is pending for registration with registrar of Company
- ix Provisions relating to Corporate Social Responsibility Expense is not applicable to the Company.
- x The Company does not have any transactions with companies struck off.

As the Company's business activity during the year primarily falls within a single business and geographical segment, there are no additional disclosures to be provided under Indian Accounting Standard 108 'Segmental Reporting'.

- 13 (a) The company is incorporated with the object to carry on the business of real estate developers and to acquire, improve, build, sell, lease, manage, commercially develop and otherwisedeal in real estate, properties of all nature and description or any rights therein activities. After incorporation the company took steps for promotion of such activities but no activities have been undertaken yet. The company is trying to conceive a suitable business operation to start its activity and therefore the management consider the operation of the company as a going concern.
- (b) The Company is in the process to obtain registration of Trade License of the Company from the competent authorities. The expenses shall be provided in the accounts at the time of payment.
- 14 Previous period's figures have been reworked, regrouped, rearranged and reclassified wherever necessary to correspond to those of the current year.

As per our report on even date.

For JBS & Company
Chartered Accountants
Firm registration number: 323734E

CA Sudhanshu Sen
Partner
Membership No. 306354
Place : Kolkata



Dt. 13-05-2026

For and on behalf of the Board of Directors

Sunil Jha
Director
00085667

Shankar Mukharjee
Director
01918561