HAMPTON SKY REALTY LIMITED

HAMPTON/2025-26
Dated: September 08, 2025

The Manager,
BSE Limited
Department of Corporate Services
Floor 25, P.J. Towers, Dalal Street
Mumbai - 400 001
Email: corp.relations@bseindia.com

BSE Scrip Code: 526407

Sub: 38th Annual Report for the Financial Year 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of Annual Report of the Company for the financial year 2024-25 which is being sent to the members of the Company for their adoption, at the 38th Annual General Meeting of the Company to be held on Tuesday, September 30th, 2025 at 12:30 p.m. IST through Video Conferencing/Other Audio Visual Means.

The copy of Annual Report for the financial year 2024-25 is also being posted on the website of the Company at www.hamptonsky.in

You are requested to take the above information on records.

Thanking You,
Yours Faithfully,
For Hampton Sky Realty Limited
(formerly known as Ritesh Properties and Industries Limited)

TARAN DEEP KAUR
Digitally signed by TARAN DEEP KAUR
Date: 2025.09.08 23:06:19 +05'30'

Tarandeep Kaur
Company Secretary
[Membership No. A42144]

Encl. as above

HAMPTON SKY REALTY LIMITED

38TH ANNUAL REPORT 2024-25

Corporate Information

Board of Directors

Managing Director	Mr. Sanjeev Arora (*ceased w.e.f August 03, 2025*) Mr. Kavya Arora (*appointed w.e.f August 14, 2025 subject to the approval of members in the AGM*) Ms. Ketki Gupta (*appointed w.e.f August 14, 2025 subject to the approval of members in the AGM*)
Non-Executive Director	Ms. Sandhya Arora (*appointed w.e.f September 05, 2025)*
Independent Directors	Mr. Deva Pampapathi Reddy Ms. Benu Sehgal (*appointed w.e.f September 05, 2025)* Mr. Probir Arora (*appointed w.e.f September 05, 2025)* Mr. Sandeep Puri (*appointed w.e.f September 05, 2025)* Dr. Sulbha Jindal (*appointed w.e.f September 05, 2025)* Mr. Rupinder Singh Sabharwal (*appointed w.e.f September 07, 2025)*
Chief Financial Officer (CFO)	Mr. Deepak Sharma
Company Secretary and Compliance Officer	Ms. Tarandeep Kaur
Statutory Auditors	M/s. Khandelwal Jain & Co., Chartered Accountants GF- 8 & 9, Hans Bhawan, 1, Bahadur Shah Zafar Marg, New Delhi – 110002
Project Office	Hampton Court Business Park, Nh-05, Opp. Fortis Hospital, Ldh-Chd Road, Ludhiana141123, Punjab
Registered Office	205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar, New Delhi 110008 CIN: L74899DL1987PLC027050 Website: https://hamptonsky.in/
Corporate office	Plot No. 397, Phase III, Udyog Vihar, Sector 19, Gurugram, Haryana, 122016
Registrar & Share Transfer Agent	Skyline Financial Services Private Limited D-153 A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi-110020 Tel:011-40450193 - 97 Website: www.skylinerta.com

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HAMPTON SKY REALTY LIMITED
(Formerly Known as Ritesh Properties and Industries Limited)
Regd. Office: 205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar, West New Delhi, New Delhi, 110008
Ph: +91-9212359076
Email-ID: riteshlimited8@gmail.com, **Website:** www.hamptonsky.in
CIN: L74899DL1987PLC027050

BOARD'S REPORT

Dear Shareholders,

Your directors have pleasure in presenting the 38th Board's Report of Hampton Sky Realty Limited **("Company" or "Hampton")** for the financial year ended March 31, 2025 **('Year/Period under review').**

FINANCIAL HIGHLIGHTS

The Company's Financial Performance during the Year under review as compared to the previous year is summarized as below:

Amount (Rs. in lakh)

Particulars	2024-25		2023-24	
	Stand-alone	Consoli-dated	Stand-alone	Consoli-dated
Revenue from operations	2,569.05	5,930.13	18,262.39	23,685.37
Other Income	1,802.57	182.73	284.02	374.21
Total Income	4,371.62	6,112.86	18,546.41	24,059.58
Depreciation and amortization	145.34	148.77	62.96	68.27
Total Expenses	**2,754.07**	**4,760.38**	**17,395.22**	**21,216.46**
Profit/(Loss) before exception-nal, extraordinary items	1,617.56	1,352.48	1151.19	2843.12
Exceptional Item/ Extraordinary item	-	-	-	–
Profit & (loss) before tax	**1,617.56**	**1,352.48**	**1151.19**	**2843.12**
Tax Expense	(634.53)	(475.97)	(32.02)	302.92
Profit/ (Loss) after tax	**2,252.08**	**1,828.45**	**1,183.21**	**2,540.20**

STATE OF COMPANY'S AFFAIRS

During the Year under review, the Company entered into strategic partnership with Indian Hotels Company Limited **('IHCL')** and its subsidiary, Roots Corporation Limited **('RCL'),** to develop two hotel properties in Ludhiana, Punjab. Hampton shall provide the land in Ludhiana for such hotels. One hotel will be operated by IHCL under its "Gateway" brand, while for the second hotel, Hampton has signed an agreement with RCL. After construction, this property will be leased to RCL and run under "Ginger" brand. These collaborations mark an important step forward for the Company's hospitality business and are expected to bring high-quality hotel services to Ludhiana.

During the Period under review, the Company expanded its business structure by incorporating two wholly owned subsidiaries, namely Hampton Sky Hotels Private Limited and Hampton Sky Hospitality Private Limited. In addition, the Company also formed a joint venture under the name Hampton Sky Farms Private Limited, marking a strategic step toward diversifying its operations and exploring new business opportunities.

Furthermore, during the Period under review, the corporate office of your Company has been changed from Plot No. 312, Udyog Vihar, Phase IV, Gurugram, Haryana 122015 to Plot No. 397, Phase III, Udyog Vihar, Sector 19, Gurugram, Haryana 122015.

CHANGE IN THE NATURE OF BUSINESS

While there was no change in the nature of the Company's business during the year, your Company is excited to embark on a new growth phase through its planned entry into the luxury hospitality segment. The Company has outlined a vision to develop luxury hotels on its own strategically located land parcels, offering unmatched convenience, accessibility, and scenic appeal.

As part of this vision, your Company has entered into strategic partnerships with IHCL and RCL for the development of two premium hotel properties in Ludhiana, Punjab. These hotels will be operated under prestigious "Gateway" and "Ginger" brands, known for delivering exceptional service and hospitality experiences.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

During the year under review, your Company transferred a land held by it to RPIL Healthcare Private Limited, its wholly owned subsidiary. As consideration for the transfer, RPIL Healthcare Private Limited has approved the issuance of Compulsorily Convertible Preference Shares in favour of the Company.

Except to the extent mentioned above, if any, there have been no material changes and commitments which affect the financial position of the Company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

AWARD AND ACCOLADES

During the Period under review, your Company was honoured with the following prestigious awards, reinforcing its leadership in the real estate sector:

i. At the 'Jagran Achiever Awards 2024' held in Mauritius, Hampton was recognised as the 'Leading Residential Real Estate Developer of North India', acknowledging its consistent focus on quality, innovation, and customer satisfaction.

ii. The Company also received the title of 'Most Trusted Real Estate Company in Punjab' at the 'Global Excellence Awards 2024', a testament to its strong ethical foundation and commitment to delivering superior real estate solutions.

iii. The Company also received the award at the "Jewel of Punjab awards 2024" at New Delhi organised by Dainik Bhaskar and SBP Group.

iv. The Company was also awarded with "The Tribune Lifestyle Awards Punjab 2024".

These recognitions highlight Hampton's growing presence and trusted reputation in the market, driven by landmark projects such as Hampton Plaza, Hampton Homes, Hampton Court Business Park, Hampton Estate, and Hampton Narayana Hospital.

DIVIDEND

The Board of Directors of your Company, after considering holistically the relevant circumstances, has decided that it would be prudent to plough back the profits for further growth and projects to be undertaken by the Company and to strengthen the working capital of the Company. Accordingly, your Company is not recommending any Dividend for the Year under review.

TRANSFER TO RESERVES

The Board of Director of your Company has decided not to transfer any amount to the reserves for the Year under review.

SHARE CAPITAL AND CHANGES IN SHARE CAPITAL

Authorized Share Capital

The Authorised share capital of the Company as on 31st March, 2025 was Rs. 28,15,00,000/- (Rupees Twenty-Eight Crores Fifteen Lakhs Only) divided into 28,15,00,000 (Twenty-Eight Crores Fifteen Lakhs) shares of Rs. 1/- each (Rupee One only).

Paid-up Share Capital

The paid-up capital of the Company as on 31st March 2025 remained at Rs. 27,42,07,700/- (Rupees Twenty-Seven Crores Forty-Two Lakhs Seven Thousand Seven Hundred) divided into 27,42,07,700 (Twenty-Seven Crores Forty-Two Lakhs Seven Thousand Seven Hundred) Equity Shares of Rs. 1/- each (Rupee One only).

During the year under review the Company has not issued any shares or has granted any stock options or sweat equity shares. Further, all the Shares held by the Promoters of the Company are in dematerialized form.

At the closure of the Financial Year 2024-25, none of the Directors or Key Managerial Personnel of the Company holds any instruments or warrants convertible into equity shares of the Company.

DEPOSITS FROM PUBLIC

During the year under review, your Company has not accepted/ invited any deposits from public in terms of Chapter V of the Companies Act, 2013.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report for the Year under review, as stipulated under Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations"),** is presented in a separate section and marked as **Annexure-VIII,** forming part of this Report.

CORPORATE GOVERNANCE

Your Company is committed to benchmark itself with global standards for providing good corporate governance. Your Board constantly endeavours to take the business forward in such a way that it maximizes long term value for the stakeholders. The Company has put in place an effective corporate governance system which ensures that the provisions of SEBI Listing Regulations are duly complied with.

Parameters of statutory compliances evidencing the standards expected from a listed entity have been duly observed and a Report on Corporate Governance as well as the Certificate from Secretarial Auditors confirming compliance with the requirements of SEBI Listing Regulations forms part of this Report and marked as **Annexure-IX**.

Further, the CEO and CFO Certificate as prescribed under SEBI Listing Regulations is also attached in this Report and marked as **Annexure-X**.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

As on March 31, 2025, the Company holds 55% shares in its subsidiary partnership firm M/s Finton Homes.

During the Period under review, the Company incorporated two wholly owned subsidiaries viz. Hampton Sky Hospitality Private Limited on August 02, 2024 and Hampton Sky Hotels Private Limited on August 12, 2024.

During the Period under review, Hampton Sky Farms Private Limited was incorporated on August 28, 2024 as a joint venture with 2 other shareholders. The Company has subscribed to 33.34% of its share capital. Accordingly, Hampton Sky Farms Private Limited is an Associate Company of the Company.

The Consolidated Audited Financial Statements for the financial year ended March 31, 2025, represents the financial results of the Company including its subsidiary partnership firm i.e. Finton Homes and its three wholly owned subsidiaries i.e. RPIL Healthcare Private Limited, Hampton Sky Hospitality Private Limited, and Hampton Sky Hotels Private Limited and an Associate Company i.e. Hampton Sky Farms Private Limited. A statement containing the salient features of the financial statements of subsidiaries, joint ventures and associates in **Form AOC-1** is attached with this report as **Annexure-I**.

During the Period under review, no company has ceased to be the Subsidiary, Joint venture or Associate company of the Company.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMPs)

Composition

The Composition of Board of Directors during the Financial Year ended March 31, 2025, is in conformity with Regulation 17 of the SEBI Listing Regulations read with Section 149 of the Act, and the provisions of the Articles of Association of the Company.

As on March 31, 2025, the Board comprised of a one (1) Managing Director, one (1) Whole Time Director, one (1) non-executive non-independent director and six (6) Independent Directors including two (2) Independent Woman Directors.

The Board considers that the Independent Director has the requisite qualifications, experience, expertise, proficiency and holds high standards of integrity. A list of key skills, expertise, and core competencies of the Board, including the Independent Directors, is provided in corporate governance report.

During the year and after the end of the year and up to the date of this Report, the following appointment, re-appointment and cessation of Directors have taken place:

Appointments

1. During the year under review, following directors were inducted on the Board of the Company:

Name of the Director	DIN	Designation	Date of appointment
Ms. Sandhya Arora	07425174	Non-executive Director	September 05, 2024
Mr. Sandeep Puri	10757596	Independent Director	September 05, 2024
Ms. Benu Sehgal	03556496	Independent Director	September 05, 2024
Dr. Sulbha Jindal	10766818	Independent Director	September 05, 2024
Mr. Probir Arora	10032179	Independent Director	September 05, 2024
Mr. Rupinder Singh Sabharwal	03592557	Independent Director	September 07, 2024

2. Post closure of the financial year 2024-25, the board of directors resolved to appoint Ms. Ketki Gupta (DIN: 06814775) as Managing Director designated as the Joint Managing Director of the Company with effect from August 14, 2025 and to change the designation of Mr. Kavya Arora (DIN: 02794500) from Whole-time Director to Managing Director of the Company with effect from the said date. Their appointment is subject to the approval of the shareholders of the Company at the ensuing AGM. The details regarding their proposed appointment are provided in the Notice of the Annual General Meeting, which forms part of this Report.

Cessation

1. During the Period under review:

(a) Mr. Roop Kishore Fatehpuria (DIN: 00887774) ceased to be the Whole-time Director of the Company with effect from April 1, 2024, due to his unfortunate demise. He was a longstanding member of the Board and made significant contributions to its deliberations and the overall growth of the Company. The Board places on record its deep appreciation for his valuable service and extends heartfelt condolences to his family.

(b) Mrs. Sandhya Arora (DIN: 07425174), resigned from the designation of Non-executive Director of the Company with effect from the closure of business hours on August 12, 2024 due to personal and unavoidable circumstances. The Board places on record its appreciation for her contributions during her tenure.

(c) The second term of 5 consecutive years of Mr. Gurpreet Singh Brar (DIN: 06597336), Ms. Shweta Sehgal (DIN: 06970433), and Mr. Surender Kumar Sood (DIN: 01091404), as Independent Directors of the Company came to an end on September 24, 2024. Accordingly, they ceased to hold office with effect from the close of business hours on the said date.

2. Post closure of the financial year 2024-25, Mr. Sanjeev Arora (DIN: 00077748), Chairman and Managing Director of the Company, tendered his resignation with effect from August 3, 2025, pursuant to his recent election as a Member of the Legislative Assembly from the State of Punjab, effective June 23, 2025, and his subsequent appointment as a Cabinet Minister in the Government of Punjab w.e.f. July 3, 2025. The Board acknowledges that the assumption of his esteemed public office requires Mr. Sanjeev Arora's undivided attention and commitment to public service. The Board places on record its sincere appreciation for his exemplary leadership, strategic vision, and valuable contributions during his tenure, which have played a pivotal role in the growth and success of the Company.

Retirement by rotation and subsequent re-appointment

Pursuant to the provisions of Section 152 of the Companies Act, 2013 **('Act')** and the Articles of Association of the Company, Ms. Sandhya Arora (DIN: 07425174), Non-executive Director of the Company being liable to retire by rotation, shall retire at the ensuing Annual General

Meeting **('AGM')** and being eligible, offers her candidature for re-appointment. The details regarding her proposed re-appointment are provided in the Notice of the Annual General Meeting, which forms part of this Report.

Key Managerial Personnel

The following persons were the Key Managerial Personnel ("KMP") of the Company as on March 31, 2025, in accordance with the provisions of Section 2(51) and Section 203 of the Act, read with the rules framed thereunder:

Name of the Director	Designation
Mr. Sanjeev Arora	Chairman and Managing Director*
Mr. Kavya Arora	Whole Time Director**
Mr. Deepak Sharma	Chief Financial Officer
Ms. Tarandeep Kaur	Company Secretary & Compliance Officer

**Mr. Sanjeev Arora has ceased to be the Chairman and Managing Director of the Company, with effect from August 3, 2025, pursuant to his appointment as a Cabinet Minister in the Government of Punjab.*

***Mr. Kavya Arora has been appointed as the Managing Director with effect from August 14, 2025 subject to the approval of the shareholders of the Company in the ensuing AGM.*

Further, post closure of the financial year, Ms. Ketki Gupta (DIN: 06814775) has been appointed as the Managing Director designated as the Joint Managing Director of the Company with effect from August 14, 2025 subject to the approval of the shareholders of the Company in the ensuing AGM.

Declaration by Independent Directors

The Company has received declarations from all the Independent Directors pursuant to Section 149(6) of the Act along with rules framed thereunder and Regulation 16(1) (b) of the SEBI Listing Regulations confirming that they meet the criteria of independence as prescribed under the provisions of the Act, read with the Schedules and rules issued thereunder. The Independent Directors have also confirmed that they have complied with the Code for Independent Directors as prescribed in Schedule IV to the Act and the Company's Code of Conduct for Directors and Senior Management Personnel.

In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties.

In the opinion of the Board, they fulfil the conditions for appointment/ re-appointment as Independent Directors on the Board. Further, in the opinion of the Board, the Independent Directors also possess the attributes of integrity, expertise and experience as required.

The Independent Directors have also confirmed that they have registered themselves with the Independent Director's Database maintained by the Indian Institute of Corporate Affairs pursuant to Section 150(3) of the Act read with sub-rule (3) of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND PARTICULARS OF EMPLOYEES

The information required under Section 197(12) of the Act read with Rules 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of Directors/Employees of the Company is set out in **Annexure–VI** to this Report.

The remuneration paid to the Directors is in accordance with the Remuneration Policy formulated in accordance with Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations.

REMUNERATION POLICY

Pursuant to provisions of Section 178 of the Act and the SEBI Listing Regulations, the Nomination and Remuneration Committee ("**NRC**") has formulated a Remuneration Policy for the appointment and determination of remuneration of the Directors including criteria for determining qualifications, positive attributes, independence of a director, Key Managerial Personnel, Senior Management Personnel and other employees of your Company.

The broad parameters covered under the Policy are: Company Philosophy, Guiding Principles, Nomination of Directors, Remuneration of Directors, Nomination and Remuneration of the Key Managerial Personnel (Other than Managing/ Whole-time Directors), Key-Executives and Senior Management and the Remuneration of other employees.

The detailed Policy is available on the Company's website at https://hamptonsky.in/investor-relation/

DETAILS OF BOARD MEETING HELD DURING THE YEAR

The Board of Directors met 8 (Eight) times during the Financial Year 2024-25. Details of the Board Meetings and attendance at the meetings held during the Financial Year 2024-25 have been provided in the Corporate Governance Report, which forms part of this report.

COMMITTEES OF THE BOARD

The Board of Directors has constituted the following Committees:

i. Audit Committee

ii. Nomination and Remuneration Committee

iii. Stakeholders' Relationship Committee

iv. Corporate Social Responsibility (CSR) Committee

v. Risk Management Committee.

The details of the Committees along with their composition, number of meetings and attendance at the meetings are provided in the Corporate Governance Report forming part of this report.

PERFORMANCE EVALUATION

Pursuant to the provisions of the Act and the SEBI Listing Regulations, the Independent Directors in their meeting held on March 28, 2025, have evaluated the performance of Non-Independent Directors, Chairperson of the Company after considering the views of the Executive and Non-Executive Directors, Board as a whole and assessed the quality, quantity and timeliness of flow of information between the Company's Management and the Board. The NRC has also carried out evaluation of performance of every director of the Company.

On the basis of evaluation made by the Independent Directors and the NRC and by way of individual and collective feedback from the Non-Independent Directors, the Board has carried out the annual performance evaluation of the directors individually as well as evaluation of the working of the Board as a whole and committees of the Board pursuant to the provisions of the Act and the SEBI Listing Regulations.

The evaluation exercise for financial year 2024-25 was carried out by way of internal assessments done based on a combination of detailed questionnaires and verbal discussions. The questionnaire for evaluation of the performance of Board was based on board composition, experience & competencies, understanding of business and competitive environment, quality of discussion at the board meeting, time spent by the board on the Company's long-term goals and strategies etc. The questionnaire for evaluation of the committee(s) was based on *inter alia* understanding of the terms of reference, discharge of its duties, performance of the committee, composition of the committee etc.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

In Compliance of the Section 135 of the Act read with the rules made thereunder, the annual report on CSR activities undertaken by the Company during the financial year ended March 31, 2025 is annexed as **Annexure-V**.

The CSR policy is available on the Company's website at https://hamptonsky.in/investor-relation/

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements under Section 134(3)(c) of the Act, the Directors confirm that:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year March 31, 2025 and of the profits of the Company for that period;

(c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) the Directors had prepared the annual accounts on a going concern basis; and

(e) the Directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

(f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITORS AND AUDITORS' REPORT

Statutory Auditors & their Report

Pursuant to the provision of Section 139 of the Act and rules made thereunder, M/s Khandelwal Jain & Co., Chartered Accountants (FRN 105049W) were appointed as Statutory Auditors for a first term of 5 (five) consecutive years, to hold office from the conclusion of the 33rd Annual General Meeting until the conclusion of 38th Annual General Meeting.

M/s Khandelwal Jain & Co., Chartered Accountants, have submitted their report on the standalone and consolidated financial statements of the Company for the financial year ended March 31, 2025, which forms part of this Report. The Auditor's Report read together with the notes to accounts is self-explanatory and therefore, in the opinion of the Directors, do not call for any further explanation. Further, no qualification, reservation or adverse remark or disclaimer is made by the Statutory Auditor in his report.

During the Period under review, no frauds were reported by the Statutory Auditors to the Audit Committee or the Board under Section 143(12) of the Act.

Post closure of the Financial Year 2024-25, the Board of Directors on the recommendation of the Audit Committee, approved and recommended the appointment of M/s HDSG & Associates, Chartered Accountants, (FRN: 002871N) to the shareholders of the Company for their approval at the ensuing Annual General Meeting of the Company. The details pertaining to their appointment is provided in the Notice of the ensuing Annual General Meeting which forms part of the Annual Report.

Secretarial Auditors & their Report

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with SEBI listing Regulations and on the recommendation of the Audit Committee, the Board of Directors at its meeting held on February 14, 2025, had appointed MZ & Associates, Company Secretaries, (Peer Review Firm No. 757/2020) as Secretarial Auditor of the Company for conducting the Secretarial Audit of the Company for the Financial Year 2024-25.

Secretarial Audit Report given by the Secretarial Auditors in Form No. MR-3 is annexed with this Report as **Annexure–III.** There are no qualifications, reservations or adverse remarks made by Secretarial Auditors in their Report.

During the Period under review, no frauds were reported by the Secretarial Auditors to the Audit Committee or the Board under Section 143(12) of the Act.

The Company has undertaken an Annual Secretarial Compliance Audit for the financial year ended March 31, 2025 pursuant to Regulation 24A of the SEBI Listing Regulations. The Annual Secretarial Compliance Report for the financial year ended March 31, 2025 has been submitted to the Stock Exchanges and the said report may be accessed on the Company's website at the link https://hamptonsky.in/investor-relation/. The Annual Secretarial Compliance Report is annexed with this Report as **Annexure–IV.**

Further, pursuant to the provisions of Regulation 24A of the SEBI Listing Regulations, the listed entities are required to appoint a Peer Reviewed Company Secretary as Secretarial Auditor which shall subject to approval of shareholders in their Annual General Meeting.

Accordingly, post closure of the financial year, the board, on the recommendations of Audit Committee, at its meeting held on September 06, 2025 recommended the appointment of MZ & Associates, Company Secretaries, (Peer Review Firm No. 757/2020) as Secretarial Auditor of the Company for conducting the Secretarial Audit of the Company for the five consecutive financial years commencing from Financial Year 2025-26 to Financial Year 2029-30, to the shareholders for their approval at the ensuing Annual General Meeting. The details pertaining to the appointment is provided in the Notice of Annual General Meeting which forms part of the Annual Report.

Cost Auditors & their report

The Central Government has not prescribed the maintenance of cost records under section 148 of the Act for the products of the Company. Therefore, the requirement of cost audit as stipulated under the provisions of section 148 of the Act, are not applicable for the business activities carried out by the Company.

Internal Auditors

Pursuant to the provisions of Section 138 of the Act read with the Companies (Accounts) Rules, 2014 and based on the recommendation of the Audit Committee, the Board of Directors had appointed M/s. AKGSR & Company, Chartered Accountant (Firm Reg. No. 0027579N) as an internal auditor of the Company for the Financial Year 2024-25 and Financial Year 2025-26. The Audit Committee reviews the Internal Audit report issued by the Internal Auditor.

VIGIL MECHANISM/ WHISTLE-BLOWER POLICY

Pursuant to the provisions of Section 177 of the Act and the SEBI Listing Regulations, the Company has framed a 'Whistle Blower Policy' to establish Vigil Mechanism for directors and employees to report genuine concerns. The policy is revised from time to time to align it with applicable regulations and/ or with organisations suitability. This policy provides a process to disclose information, confidentially and without fear of reprisal or victimization, where there is reason to believe that there has been serious malpractice, fraud, impropriety, abuse or wrong doing within the Company. The Company ensures that no personnel is denied access to the Audit Committee.

During Financial Year 2024-25, no complaint was received in this regard, and no individual was denied access to the Chairperson of the Audit Committee for reporting concerns, if any. The Vigil Mechanism/ Whistle Blower Policy is available on the website of the Company at https://hamptonsky.in/investor-relation/.

ANNUAL RETURN

Pursuant to the Section 92(3) and 134(3)(a) of the Act, the Annual Return of the Company for the Financial Year ended March 31, 2025, is available on the Company's website at https://hamptonsky.in/investor-relation/.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186

Loans, Guarantees and Investments under section 186 of the Act form the part of the notes to the financial statements provided in this annual report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Your Company has adopted a “Policy on Dealing with Related Party Transactions”, in accordance with the provisions of the Act and Regulation 23 of the SEBI Listing Regulations, *inter-alia*, providing a framework for governance and reporting of Related Party Transactions including material transactions and threshold limits for determining materiality.

The said Policy is also available on the website of the Company at the web-link https://hamptonsky.in/investor-relation/.

Pursuant to the provisions of Sections 177, 188 of the Act and the Rules made thereunder read with Regulation 23 of Listing Regulations, all related party transactions (RPTs) are placed before the audit committee for its approval. All contracts/ arrangements/ transactions during the Financial Year 2024-25 entered into by the Company with related parties were in ordinary course of business and on arm's length basis.

During the period under review, the Company has not entered into materially significant related party transactions that may have potential conflict with the interest of the Company at large. The details of the related party transactions as per Indian Accounting Standards (IND-AS)-24 are set out in Notes to accounts to the Financial Statements of the Company.

The disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC-2 is attached with this report as **Annexure–II.**

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNING AND OUTGO

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Act, read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as **Annexure-VII.**

SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS, TRIBUNALS AFFECTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the period under review, no significant/material orders passed by any regulator/court/tribunal impacting the going concern status and the Company's operations in future.

LISTING OF SHARES

The equity shares of your Company are presently listed on the BSE Limited. The listing fee for the Financial Year 2024-25 has already been paid to the stock exchange.

SECRETARIAL STANDARDS

Pursuant to the provisions of section 118(10) of the Act, the Company has complied with the applicable provisions of the applicable secretarial standards issued by the ICSI and approved by the central government.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

The Company has in place a Policy on Prevention of Sexual Harassment at Workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and the rules made thereunder.

Internal Complaints Committee(s) ("**ICC**") at each workplace of the Company, have been set up to redress complaints, if any, received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this Policy.

The following is the summary of complaints received and disposed of during the FY 2024-25:

Number of complaints of sexual harassment received in the year : Nil

Number of complaints disposed of during the year : Nil

Number of cases pending for more than ninety days : Nil

STATEMENT WITH RESPECT TO THE COMPLIANCE TO THE PROVISIONS RELATING TO MATERNITY BENEFIT ACT, 1961

The Company had complied with the provisions of the Maternity Benefits Act, 1961.

STATEMENT WITH RESPECT TO THE ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Directors had laid down Internal Financial Controls procedures to be followed by the Company which ensure compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations for orderly and efficient conduct of its business. Systems have been laid to ensure that all transactions are executed in accordance with management's general and specific authorization. Further, systems are also in place for prevention and detection of frauds and errors and for ensuring adherence to the Company's policies.

RISK MANAGEMENT

The Company follows a practice of identification of various risks pertaining to the businesses and functions of the Company. Major risks elements associated with the businesses and functions of the Company have been identified and are being addressed systematically through mitigating actions on a continuing basis.

The Risk Management Committee periodically reviews and monitors the steps taken by the Company to mitigate the identified risks elements.

PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There were no proceedings initiated /pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impacted the business of the Company.

DISCLOSURE ON ONE TIME SETTLEMENT

During the year under review, the Company has not entered into any one-time settlement with the Banks or Financial Institutions who have extended loan or credit facilities to the company.

CAUTIONARY STATEMENT

Statements in the Management Discussions & Analysis Report describing the Company's projections, estimates, expectations or predictions may be 'forward looking statements' within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that would make a difference to the Company's operations include demand supply conditions, raw material prices, changes in government regulations, tax regimes and economic developments within the country and abroad and such other factors.

ACKNOWLEDGEMENTS

Your Directors wish to express their grateful appreciation for the valuable support and co-operation received from brokers, business associates, vendors, bankers, financial institutions, investors, stakeholders, registrar and share transfer agent, and other business affiliates.

The Board places on record its sincere appreciation towards the Company's valued customers for the support and confidence reposed by them in the organization and the stakeholders for their continued co-operation and support to the company and look forward to the continuance of this supportive relationship in future.

Your Directors also place on record their deep sense of appreciation for the devoted services of the employees during the period under review.

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025	**Sd/-**	**Sd/-**
Place: Gurugram	**(Kavya Arora)**	**(Ketki Gupta)**
	Managing Director	**Joint Managing Director**
	DIN: 02794500	**DIN: 06814775**

ANNEXURE-I

Form AOC- 1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

Part A: Subsidiaries
(Information in respect of each subsidiary to be presented with amounts in Rs.)

As on March 31, 2025, the Company has subsidiaries companies namely:

a. RPIL Healthcare Private Limited
b. Hampton Sky Hotels Private Limited
c. Hampton Sky Hospitality Private Limited
d. Finton Homes (Partnership Firm)

S. No.	Particulars	Amount (Rs. in Lakhs)	Amount (Rs. in Lakhs)	Amount (Rs. in Lakhs)
1	Name of the subsidiary	**RPIL Healthcare Private Limited**	**Hampton Sky Hotels Private Limited**	**Hampton Sky Hospitality Private Limited**
2	The date since when subsidiary was acquired	20th February, 2023	12th August, 2024	2nd August, 2024
3	Provision pursuant to which the company has become a subsidiary Section 2(87)(i)/ 2(87)(ii)	2(87)(i)	2(87)(i)	2(87)(i)
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Same as that of Company's reporting period	Same as that of Company's reporting period	Same as that of Company's reporting period
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Not Applicable	Not Applicable	Not Applicable
6	Share capital	1,900.10	0.10	0.10
7	Reserves & Surplus	(26.92)	(0.61)	(0.61)
8	Total Assets	2,016.56	0.70	0.70
9	Total Liabilities	143.38	1.21	1.21
10	Investments	-	-	-
11	Turnover	-	-	-
12	Profit/(Loss) before taxation	(32.62)	(0.81)	(0.81)
13	Provision for taxation	(8.20)	(0.20)	(0.20)
14	Profit/(loss) after taxation	(24.41)	(0.61)	(0.61)
15	Proposed Dividend	-	-	-
16	% of shareholding	100%	100%	100%

S. No.	Particulars	Amount (Rs. **in Lakhs**)
1	Name of the subsidiary	**Finton Homes (partnership firm)**
2	The date since when subsidiary was acquired	Pursuant to the order of National Company Law Tribunal, New Delhi Bench dated 25 August, 2021
3	Provision pursuant to which the company has become a subsidiary Section 2(87)(i)/ 2(87)(ii)	2(87)(i)
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Same as that of Company's reporting period
5	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Not Applicable
6	Share capital/ Capital Contribution	13,352.33/-
7	Reserves & Surplus	-
8	Total Assets	15,544.85/-
9	Total Liabilities	2,192.52/-
10	Investments	**-**
11	Turnover	5,301.51
12	Profit/(Loss) before taxation	3,004.23
13	Provision for taxation	167.10
14	Profit/(loss) after taxation	2,837.13
15	Proposed Dividend	-
16	% of shareholding	55%

Names of subsidiaries which are yet to commence operations:

1. RPIL Healthcare Private Limited
2. Hampton Sky Hotels Private Limited
3. Hampton Sky Hospitality Private Limited

Name of subsidiaries which have been liquidated or have ceased to be a subsidiary during the year: None

PART "B": Associates and Joint Ventures
Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures:

The Company has 1 (One) joint venture as on March 31, 2025

Sr. No.	Particulars	Amount (Rs. **in Lakhs**)
1.	Name of Associates/Joint Ventures	Hampton Sky Farms Private Limited
2.	Latest audited Balance Sheet Date	March 31, 2025
3.	**Shares of Associate/Joint Ventures held by the company on the year end** No. of shares	3,334
	Amount of Investment in Associates/Joint Venture (Rs. In Lakhs)	0.33
	Extend of Holding %	33.34
4.	Description of how there is significant influence	There is significant influence due to percentage (%) of voting power.
5.	Reason why the associate/joint venture is not consolidated	-
6.	Net worth attributable to Shareholding as per latest audited Balance Sheet	0.12
7.	Profit / Loss for the year i. Considered in Consolidation ii. Not Considered in Consolidation	 0.29 -

Notes:

Names of associates and or joint ventures which are yet to commence operations:

Hampton Sky Farms Private Limited

Names of associates and or joint ventures which have been liquidated or have ceased to be associate or joint venture during the year: N/A

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025	**Sd/-**	**Sd/-**
Place: Gurugram	**(Kavya Arora)**	**(Ketki Gupta)**
	Managing Director	**Joint Managing Director**
	DIN: 02794500	**DIN: 06814775**

ANNEXURE-II

Form No. AOC-2

[Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

1. **Details of contracts or arrangements or transactions not at arm's length basis:**

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

2. **Details of material contracts or arrangement or transactions at arm's length basis:**

   The material contracts or arrangements or transactions during the year ended 31st March, 2025 are as follows.

a)	Name(s) of the related party and nature of relationship	RPIL Healthcare Private Limited, Wholly Owned Subsidiary ('RPIL')
b)	Nature of contracts/arrangements/ transactions	Agreement for sale of Land from the Company to RPIL.
c)	Duration of the contracts/arrangements/ transactions	One-time transaction
d)	Salient terms of the contracts or arrangements or transactions including the value, if any:	In consideration of acquisition of land, RPIL has issued 1,90,00,000 (0.0001%) Compulsorily Convertible Preference Shares of Rs. 10/- each fully paid up to the Company aggregating to Rs. 19,00,00,000.
e)	Date(s) of approval by the Board, if any:	October 15, 2024
f)	Amount paid as advances, if any:	Nil

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025
Place: Gurugram

Sd/-
(Kavya Arora)
Managing Director
DIN: 02794500

Sd/-
(Ketki Gupta)
Joint Managing Director
DIN: 06814775

ANNEXURE-III

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2025

[Pursuant to Section 204(1) of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015]

To,
The Members,
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
CIN: L74899DL1987PLC027050
Add: 205, Second Floor, Kirti Mahal, Rajendra Place,
Patel Nagar West, Central Delhi, New Delhi, Delhi,
India, 110008

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Hampton Sky Realty Limited** ***(Formerly Ritesh Properties and Industries Limited)*** (hereinafter referred to as the "Company"). Secretarial Audit has been conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/ statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed here under and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:-

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 to ascertain the compliance of various provisions of: -

(i) The Companies Act, 2013 and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

  (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

  (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

  (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the Financial Year 2024-25)**

  (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the Financial Year 2024-25)**

  (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;

  (g) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations 2015;

  (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 **to the extent applicable**

  (i) Securities and Exchange Board of India (Settlement Proceedings) Regulations, 2018; **(Not applicable to the Company during the Financial Year 2024-25)**

(j) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the Financial Year 2024-25)**

(vi) The Employees State Insurance Act, 1948

(vii) Employees Provident Fund and Miscellaneous Provisions Act, 1952

(viii) Employers Liability Act, 1938

(ix) Environment Protection Act, 1986 and other environmental laws

(x) Air (Prevention and Control of Pollution) Act, 1981

(xi) Factories Act, 1948

(xii) Industrial Dispute Act, 1947

(xiii) Payment of Wages Act, 1936 and other applicable labour laws

(xiv) Real Estate (Regulation and Development) Act, 2016

(xv) The Building Bye-Laws

(xvi) Indian Stamp Act, 1899

(xvii) Information Technology Act, 2000

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India pertaining to General Meeting, Board of Directors Meetings and Committee Meetings viz: Audit Committee, Nomination and Remuneration Committee (NRC), Stakeholders Relationship Committee (SRC), Risk Management Committee (RMC) and Corporate Social Responsibility Committee.

The Listing Agreements entered into by the Company with BSE Limited read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We report that during the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions at the Board Meetings and Committee Meetings are passed with requisite approvals, as recorded in the minutes.
- The Company has carried out an annual evaluation of the performance of the Board, its Committees, and individual directors in compliance with applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations.
- Dissenting member's views were not required to be captured and recorded as part of the minutes as there was no such instance.
- There are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the following major actions or events were undertaken by the Company, which may have a significant bearing on its affairs in pursuance of the above referred laws, rules, guidelines, standards etc.:

I. APPOINTMENT OF DIRECTORS

During the year under review, following were appointed as Independent Directors of the Company for a term of 5 years:

Sr. No	Name of Director	DIN	Category	With effect from
1.	Mr. Sandeep Puri	10757596	Independent Director	September 05, 2024 to September 04, 2029
2.	Mrs. Sulbha Jindal	10766818	Independent Director	September 05, 2024 to September 04, 2029
3.	Mr. Probir Arora	10032179	Independent Director	September 05, 2024 to September 04, 2029
4.	Ms. Benu Sehgal	03556496	Independent Director	September 05, 2024 to September 04, 2029
5.	Mr. Rupinder Singh Sabharwal	03592557	Independent Director	September 07, 2024 to September 06, 2029

The above-mentioned appointments were subsequently approved by the Shareholders through Special Resolution passed at the duly convened ensuing 37th Annual General Meeting ("AGM") September 30, 2024.

Further during the period under review:

- Mrs. Sandhya Arora (DIN: 07425174), resigned from the designation of Non-executive Director of the Company with effect from the closure of business hours on August 12, 2024 due to personal and unavoidable circumstances. She was subsequently appointed as Non-Executive of the company with effect from September 05, 2024. The appointment was subsequently approved by the Shareholders through Ordinary Resolution passed at the duly convened ensuing 37th Annual General Meeting ("AGM") September 30, 2024.
- Mr. Sanjeev Arora (DIN: 00077748) as Chairman and Managing Director of the Company was re-appointed for a further period of 3 (Three) Years with effect from August 01, 2025 up to July 31, 2028. The re-appointment was subsequently approved by the Shareholders through Special Resolution passed at the duly convened ensuing 37th Annual General Meeting ("AGM") September 30, 2024.
- Mr. Sanjeev Arora (DIN: 00077748), the Managing Director of the Company had resigned from the Board of the Company with effect from August 03, 2025 vide his resignation letter dated August 03, 2025.

II. INCORPORATION OF SUBSIDIARIES/JOINT VENTURES/ASSOCIATE COMPANIES

- Hampton Sky Hospitality Private Limited bearing CIN U79900DL2024PTC434973 was incorporated on August 02, 2024 in India as a wholly-owned subsidiary of Hampton Sky Realty Limited.
- Hampton Sky Hotels Private Limited bearing CIN U55101DL2024PTC435333 was incorporated on August 12, 2024 in India as a wholly-owned subsidiary of Hampton Sky Realty Limited.
- Hampton Sky Farms Private Limited bearing CIN U55109DL2024PTC436012 was incorporated on August 28, 2024 as a joint venture and the Company has subscribed to 33.34% of its share capital.

Furthermore, we report that there were no instances of:

i. Redemption / buy-back of securities;

ii. Foreign technical collaborations.

Note: This report is to be read with our letter of even date which is annexed as 'Annexure A' and forms an integral part of this report.

Date: 30/08/2025
Place: New Delhi

For MZ & Associates
Company Secretaries

Sd/-
CS Mohd Zafar
Partner)
Membership No: FCS 9184
CP: 13875
UDIN: F009184G001121658

ANNEXURE A

To,
The Members,
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
CIN: L74899DL1987PLC027050
Add: 205, Second Floor, Kirti Mahal, Rajendra Place,
Patel Nagar West, Central Delhi, New Delhi, Delhi,
India, 110008

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Date: 30/08/2025
Place: New Delhi

For MZ & Associates
Company Secretaries

Sd/-
CS Mohd Zafar
(Partner)
Membership No: FCS 9184
CP: 13875
UDIN: F009184G001121658

ANNEXURE-IV

SECRETARIAL COMPLIANCE REPORT OF HAMPTON SKY REALTY LIMITED (FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED) FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

To,
Hampton Sky Realty Limited
CIN: L74899DL1987PLC027050
205, Second Floor, Kirti Mahal, Rajendra Place,
Patel Nagar West, Central Delhi, New Delhi,
Delhi, India, 110008

We, **MZ & Associates, Peer Review Firm of Company Secretaries**, having our office at I[ST] Floor, AIHP Palms, Plot No. 242– 243 Udyog Vihar–Phase IV, Gurugram – 122015 have examined:

a) all the documents and records made available to us and explanation provided by Hampton Sky Realty Limited (hereinafter referred to as "the Listed Entity"),

b) the filings/ submissions made by the Listed Entity to the stock exchanges viz. BSE,

c) website of the Listed Entity viz, https://hamptonsky.in/

d) any other document/ filing, as may be relevant, which has been relied upon to make this Report,

For the year ended 31[st] March, 2025 **("Review Period")** in respect of compliance with the provisions of:

a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable during the review period.**

e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable during the review period.**

f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable during the review period.**

g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; **Not applicable during the review period.**

h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; **to the extent applicable.**

j) The Securities and Exchange Board of India (Settlement of Administrative and Civil proceedings) Regulations, 2014 as repealed by the SEBI (Settlement Proceedings) Regulations, 2018 with effect from January 01, 2019; **Not applicable during the review period.**

k) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 ('Delisting Regulations'); **(Not applicable during the period under review)**

l) Other applicable regulations and circulars/ guidelines issued thereunder;

and based on the above examination, I/We hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: **NIL**

Sr. No.	*Compliance Requirement (Regulations / circulars/ guidelines including specific clause)*	*Regulation/ Circular No.*	*Devi-ations*	*Action Taken by*	*Type of Action*	*Details of Violation*	*Fine Amount*	*Observations /Remarks of the Practicing Company Secretary (PCS)*	*Management Response*	*Remarks*
					Advisory/ Clarification/ Fine/ Show Cause Notice/ Warning etc.					
	NOT APPLICABLE									

(b) The listed entity has taken the following actions to comply with the observations made in previous reports: **No observations were made in the previous reports**

Sr. No.	*Observations/ Remarks Of the Practicing Company Secretary in the previous reports) (PCS)*	*Observations made in the secretarial compliance report for the year ended ….. (the years are to be mentioned)*	*Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)*	*Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity*	*Remedial actions, if any, taken by the listed entity*	*Comments of the PCS on the actions taken by the listed entity*
	NOT APPLICABLE					

We hereby report that, during the Review Period the compliance status of the listed entity is appended below,

Sr. No.	**Particulars**	**Compliance Status (Yes/ No/NA)**	**Observations/ Remarks by PCS***
1.	**Secretarial Standards**: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	NA
2.	**Adoption and timely updation of the Policies:** ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. ● All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	Yes	NA
3.	**Maintenance and disclosures on Website:** ● The listed entity is maintaining a functional website. ● Timely dissemination of the documents/ information under a separate section on the website. ● Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.	Yes	NA

Sr. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/ Remarks by PCS*
4.	**Disqualification of Director(s):** None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	NA
5.	**Details related to subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Yes Yes	As on date of the report there is no material subsidiary of the Company.
6.	**Preservation of Documents**: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NA
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	NA
8.	**Related Party Transactions**: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved /ratified /rejected by the audit committee.	Yes NA	The listed entity has obtained the prior approval of the audit committee for the related party transa-ctions; therefore, the said requirement is not applicable.
9.	**Disclosure of events or information**: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	NA
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NA
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or)	NA	NA
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary (ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	NA
13.	**Additional Non-compliances, if any**: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	NA	NA

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: 29.05.2025
Place: New Delhi

For MZ & ASSOCIATES
Company Secretaries

CS Mohd Zafar
(Partner)
Membership No: FCS 9184
CP: 13875
UDIN: F009184000495219

ANNEXURE-V

ANNUAL REPORT ON CSR ACTIVITIES FOR THE FINANCIAL YEAR 2024-25
[Pursuant to Section 135 of the Companies Act, 2013 and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1) **Brief outline on Corporate Social Responsibility ("CSR") Policy of the Company.**

CSR forms an important part of the Company's overall philosophy of giving back to the society. The Company is committed to bring about positive changes in the society it operates. The Company has formulated a robust CSR Policy which aims at creating a sustainable impact in the local community and the society at large. The Company's CSR activities are guided and regularly monitored by the CSR Committee for their impact on the beneficiaries

2) **Composition of CSR Committee:**

During the financial year 2024-2025, the Company was not required to constitute CSR committee in accordance with section 135(9) of the Companies Act, 2013, however, the Company had voluntarily constituted the Corporate Social Responsibility Committee.

The composition of the Corporate Social Responsibility Committee is as follows:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
i.	Mr. Surendar Kumar Sood*	Chairman, Independent Director	2	1
ii.	Mr. Sandeep Puri^	Chairman, Independent Director	2	1
iii.	Mr. Kavya Arora	Member, Managing Director	2	2
iv.	Ms. Shweta Sehgal*	Member, Independent Director	2	1
v.	Ms. Sulbha Jindal^^	Member, Independent Director	2	1

**Mr. Surender Kumar Sood (DIN: 01091404) and Ms. Shweta Sehgal (DIN: 06970433) ceased to be the Chairman and member of the CSR Committee respectively upon completion of their second term of 5 consecutive years as Independent Directors w.e.f September 24, 2024.*
^Appointed as the *Chairman of the CSR Committee w.e.f September 25, 2024.*
^^Appointed as the *member of the CSR Committee w.e.f September 25, 2024.*

3) **Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company.**

https://hamptonsky.in/investor-relation/

4) **Executive summary along with web-link(s) of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable:** Not Applicable

5) **(a) Average net profit of the company as per section 135(5) -** Rs. 11,83,99,977/-
(b) Two percent of average net profit of the company as per section 135(5) - Rs. 23,68,000/-
(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years- Nil
(d) Amount required to be set off for the financial year, if any- Rs. 66,92,921/-
(d) Total CSR obligation for the financial year [(b)+(c)-(d)] - Rs. (43,24,921)/-

6) **(a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):** Rs. 63,14,889/-
(b) Amount spent in Administrative Overheads- Nil
(c) Amount spent on Impact Assessment, if applicable: Nil
(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 63,14,889/-
(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer
Rs. 63,14,889/-	Not applicable				

(f) Excess amount for set off, if any:

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	23,68,000/-
(ii)	Total amount spent for the Financial Year	63,14,889/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	39,46,889/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	39,46,889/-
(vi)	Excess amount spent for the previous financial year to be set off in succeeding financial years	66,92,921/-
(vii)	Total amount available for set off in succeeding financial years [(v)+(vi)]	1,06,39,810/-

7) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub- section (6) of section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to a fund specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs).	Date of transfer		
1.	**FY-23-24**	-	-	-	-	-	-	-
2.	**FY-22-23**	-	-	-	-	-	-	-
3.	**FY-21-22**	-	-	-	14,42,000	30.09.2022	-	-
	Total				**14,42,000**			

8) Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If Yes, enter the number of Capital assets created/ acquired:

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address
Not applicable							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. **Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per section 135(5):** Not Applicable

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025
Place: Gurugram

Sd/-
Sandeep Puri
Chairman of CSR committee
DIN:10757596

Sd/-
Kavya Arora
Managing Director
DIN: 02794500

ANNEXURE-VI

A. Particulars of employees for the year ended March 31, 2025 as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

i. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2024-25 is as under:

Sl. No.	Name of Director	Designation	Ratio of the remuneration of each director to the median remuneration of employees
1.	Mr. Sanjeev Arora	Chairman cum Managing Director*	31.75
2.	Mr. Kavya Arora	Whole time Director**	19.05
3.	Mr. Roop Kishore Fatehpuria	Whole time Director***	-
4.	Mr. Gurpreet Singh Brar	Independent Director^	0.19
5.	Ms. Shweta Sehgal	Independent Director^	0.20
6.	Mr. Surender Kumar Sood	Independent Director^	0.25
7.	Mr. D. P Reddy	Independent Director	0.32
8.	Ms. Benu Sehgal	Independent Director#	0.16
9.	Mr. Probir Arora	Independent Director#	0.13
10.	Mr. Sandeep Puri	Independent Director#	0.16
11.	Dr. Sulbha Jindal	Independent Director#	0.22
12.	Mr. Rupinder Singh Sabharwal	Independent Director##	0.13
13.	Ms. Sandhya Arora	Non-executive Director^^#	0.00

** Ceased to be Chairman cum Managing Director w.e.f 03.08.2025.*
***Appointed as Managing Director w.e.f 14.08.2025.*
**** Ceased to be the Whole-time Director w.e.f 01.04.2025 due to death.*
^Ceased to be the Independent Directors w.e.f 24.09.2024 consequent to completion of 2nd term of 5 consecutive years.
^^Ceased w.e.f 12.08.2024.
#Appointed w.e.f 05.09.2024.
##Appointed w.e.f 07.09.2024.

ii. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2024-25:

Sl. No.	Name of Director/KMP	Designation	% increase in Remuneration in the financial year 2024-25
1.	Mr. Sanjeev Arora	Chairman cum Managing Director*	Nil
2.	Mr. Kavya Arora	Whole time Director**	Nil
3.	Mr. Roop Kishore Fatehpuria	Whole time Director***	Not applicable
4.	Mr. Gurpreet Singh Brar	Independent Director^	Not applicable
5.	Ms. Shweta Sehgal	Independent Director^	Not applicable
6.	Mr. Surender Kumar Sood	Independent Director^	Not applicable
7.	Mr. D. P Reddy	Independent Director	Not applicable
8.	Ms. Benu Sehgal	Independent Director#	Not applicable
9.	Mr. Probir Arora	Independent Director#	Not applicable
10.	Mr. Sandeep Puri	Independent Director#	Not applicable
11.	Dr. Sulbha Jindal	Independent Director#	Not applicable
12.	Mr. Rupinder Singh Sabharwal	Independent Director##	Not applicable
13.	Ms. Sandhya Arora	Non-executive Director^^#	Not applicable
14.	Mr. Deepak Sharma	Chief Financial Officer	28.00
15.	Ms. Tarandeep Kaur	Company Secretary and Compliance Officer	7.14

** Ceased to be Chairman cum Managing Director w.e.f 03.08.2025.*

***Appointed as Managing Director w.e.f 14.08.2025.*

**** Ceased to be the Whole-time Director w.e.f 01.04.2025 due to death.*

^Ceased to be the Independent Directors w.e.f 24.09.2024 consequent to completion of 2nd term of 5 consecutive years.

^^Ceased w.e.f 12.08.2024.

#Appointed w.e.f 05.09.2024.

##Appointed w.e.f 07.09.2024.

iii. The percentage increase in the median remuneration of employees of the Company in the financial year:

During the financial year 2024-25, the median remuneration of employees of the Company was decreased by 12.50%.

iv. The number of permanent employees on the rolls of Company:

As on March 31, 2025, there were 24 permanent employees on the rolls of the Company.

v. Average percentile of increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average percentile increase in salary of the Company's employees (other than the managerial personnel) during the financial year 2024-25 was approximately 1.17%.

Further, Average percentile increase in the managerial remuneration during the financial year 2024-25 was Nil.

During the financial year 2024-25, there was no increase in the managerial remuneration of the Company.

vi. Affirmation that the remuneration is as per the Remuneration Policy of the Company:

It is hereby affirmed that the remuneration paid during the year ended March 31, 2025 is as per the Remuneration Policy of the Company.

B. Particulars of employees for the year ended March 31, 2025 as required under Section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

The detail of the employee falling under the ambit of Section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is as follows:

Sr. No.	Particulars	Details
i.	Name of the employee	Mr. Sanjeev Arora
ii.	Designation of the employee	Chairman cum Managing Director*
iii.	Remuneration received	Rs. 1.20 Crore per annum
iv.	Nature of employment, whether contractual or otherwise	The Appointment was approved by the shareholders in the 37th AGM held on September 30, 2024 by way of special resolution.
v.	Qualifications and experience of the employee	He has more than 41 years of experience in business administration and rich experience in real estate sector. Mr Sanjeev Arora is the promoter and Managing Director of the Company. He leads the overall strategy and planning, business development and marketing activities of the Company. Mr. Sanjeev Arora's contribution to the real estate, apparel and textile products are commendable and many milestones in the sector have been achieved due to his initiatives and entrepreneurship.
vi.	Date of commencement of employment	25.10.2004

vii.	Age of such employee	62 years
viii.	Last employment held by such employee before joining the company	Not applicable
ix.	Percentage of equity shares held by the employee in the company within the meaning of clause (iii) of sub-rule (2) above	37.82% along with relatives
x.	Whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager	Yes. Mr. Sanjeev Arora is father of Mr. Kavya Arora, Whole time Director** of the Company

** Ceased to be Chairman cum Managing Director w.e.f 03.08.2025.*

***Appointed as Managing Director w.e.f 14.08.2025.*

Notes:

1. The list of top 10 employees of the Company shall be made available upon request to the Company.
2. There is no employee in the Company who was in receipt of remuneration in the financial year 2023-24 which in the aggregate is in excess of that drawn by the managing director or whole-time director or manager, and/or owns 2% or more of the equity shares of the Company as on March 31, 2025.

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025
Place: Gurugram

Sd/-
(Kavya Arora)
Managing Director
DIN: 02794500

Sd/-
(Ketki Gupta)
Joint Managing Director
DIN: 06814775

ANNEXURE-VII

(INFORMATION AS PER SECTION 134 (3) (m) READ WITH RULE 8 OF COMPANIES (ACCOUNTS) RULES, 2014 AND FORMING PART OF THE DIRECTORS' REPORT FOR THE YEAR ENDED 31STMARCH, 2025)

I. CONSERVATION OF ENERGY

a) **Steps taken or impact on conservation of energy**
The Company is implementing the project of Hampton Court Business Park at Chandigarh Road, Ludhiana. Therefore, the information regarding energy conservation is not applicable as the Company has already closed its manufacturing units and now is into Real Estate Sector.

b) **the steps taken by the company for utilising alternate sources of energy**
Please refer to clause a) above.

c) **the capital investment on energy conservation equipments**
Please refer to clause a) above.

II. TECHNOLOGY ABSORPTION

a) **The efforts made towards technology absorption**
Since the Company is not carrying out any manufacturing activities, therefore, this clause is not applicable on the Company.

b) **The benefits derived like product improvement, cost reduction, product development or import substitution**
Please refer to clause a) above.

c) **In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)**
Please refer to clause a) above.

d) **The expenditure incurred on Research and Development**
Please refer to clause a) above.

III. FOREIGN EXCHANGE EARNINGS AND OUTGO

a) **Activities relating to exports, initiatives taken to increase export markets for products and services and export plans.**
The Company is carrying on real estate activities in India only, hence this clause is not applicable.

b) **Total Foreign Exchange earnings and outgo**
The details of foreign exchange earnings and outgo is as under:

(Amount in Rs)

Particulars	**2024-2025**	**2023-2024**
Earnings	-	-
Outgo	-	-

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025
Place: Gurugram

Sd/-
(Kavya Arora)
Managing Director
DIN: 02794500

Sd/-
(Ketki Gupta)
Joint Managing Director
DIN: 06814775

ANNEXURE - VIII

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

ECONOMIC OVERVIEW

In the financial year 2024–25, the Indian real estate sector witnessed significant growth, supported by a stable macroeconomic environment, increased urban housing demand, and government policy measures such as PMAY (Urban) 2.0 and GST reductions on construction materials. The sector contributed around 13% to India's GDP, with strong performance in both residential and commercial segments. Luxury housing saw a sharp increase in sales, while investments—especially foreign inflows—hit record highs.

However, the sector also faced notable challenges. High property prices in urban areas, despite rising demand, led to affordability concerns for middle- and lower-income groups. Project delays and compliance issues, especially among smaller developers, continued to affect buyer confidence. In some regions, sluggish demand in affordable housing and a mismatch between supply and actual market needs posed constraints. Additionally, rising interest rates in the early part of the year temporarily impacted home loan affordability. While the national sector recorded strength in residential and commercial demand, Punjab's real estate market faced significant headwinds. A prolonged agricultural slowdown, subdued rural incomes, elevated state debt, and outward migration dampened housing demand among local buyers. Despite these drawbacks, the sector remains a key contributor to India's economic growth and is expected to maintain a positive trajectory with reforms and infrastructure expansion.

INDUSTRY STRUCTURE AND DEVELOPMENTS

In the financial year 2024–25, India's real estate industry continued to evolve into a more diversified, technology-driven, and investor-friendly ecosystem. Structurally, the momentum shifted from traditional metros toward suburban and driven by accelerating urbanization, infrastructure development, and growing affordability—developers now source nearly half of their land acquisitions in non-metro areas. Policy reforms and regulatory enhancements played a pivotal role: RERA expanded transparency and accountability, GST rationalizations reduced construction costs, and PMAY (Urban) 2.0 channelled substantial capital into affordable housing development.

The residential segment in particular has exhibited a surge with the fundamental growth drivers falling into place and thereby had an astounding progress in 2024, setting new sales records in across the top tier cities, further demonstrating the industry's prominence as one of India's fastest growing industries. The industry remains cognizant of the evolving market conditions with developers exhibiting adaptability along with agility to respond to the current situation. The Central and some State Governments have been proactive in taking steps to boost the housing industry. Various fiscal incentives announced by certain states, including stamp duty waiver and reduced charges, have aided growth. The establishment of a Special Window for Affordable and Mid-Income Housing (SWAMIH), to provide last mile financing for completion of stalled housing projects, is also aiding in completion of projects which had been held up and instilling further confidence in the consumers. 'Housing for All' under the Pradhan Mantri Awas Yojana and continued tax incentives for affordable segment provided by the Government will further boost sector dynamics. Consolidation in favour of the large, credible and organised players is clearly evident in the residential segment.

OPPORTUNITIES AND CHALLENGES

Opportunities

As India awaits policy reforms to pick up speed, your Company firmly believes that the demand for Real Estate in a country like India should remain strong in the medium to long term. Your Company holds a steadfast belief in the enduring strength of the country's Real Estate demand. This confidence is underpinned by several core strengths that set your Company apart.

Firstly, the Pradhan Mantri Awas Yojana Urban 2.0 initiative supported by a significant investment continues to enhance housing accessibility for economically weaker sections as well as low and middle-income groups during FY 2024–25. In this evolving landscape, our well-established brand enjoys strong recognition and trust among customers and stakeholders. The Company has built a solid reputation for delivering contemporary architectural designs and meticulously planned projects, strategically located to cater to the evolving preferences of today's discerning homebuyers.

Secondly, the Company maintains a strong financial position, underpinned by a resilient balance sheet. This financial strength enables us to effectively navigate economic uncertainties while delivering consistent performance across market cycles. The continued trust and confidence of our customers and shareholders further solidify our standing as a preferred and reliable player in the real estate sector.

Thirdly, our customer-centric philosophy continues to drive loyalty and trust, while our investors remain confident in the Company's long-term growth and profitability potential. With a forward-looking mindset, we are strategically positioned to capitalize on emerging opportunities through the acquisition of new land parcels. This proactive approach is designed to enhance our development pipeline, diversify our real estate portfolio, and position the Company for sustained growth and market leadership.

In conclusion, our Company's confidence in the sustained growth of India's real estate sector, combined with our established brand reputation, modern architectural approach, strategically located developments, robust financial foundation, and strong appeal among customers and shareholders, positions us advantageously to capitalize on emerging opportunities and further strengthen our presence in the market.

Challenges

While the management of your Company remains confident in its ability to identify and capitalize on emerging opportunities in FY 2025–26, it also acknowledges the presence of several key challenges that may impact operations and growth:

1. **Macroeconomic Uncertainty:** Fluctuations in interest rates, inflationary pressures, and global economic volatility may affect buyer sentiment, construction costs, and overall investment appetite.
2. **Regulatory Complexities:** Navigating evolving regulatory frameworks, including RERA compliance, environmental clearances, and state-specific land acquisition norms, continues to pose operational and project execution risks.
3. **Unanticipated delays in project approvals:** The real estate sector often faces delays in obtaining necessary approvals from regulatory authorities, leading to project timelines getting extended. These delays can result from bureaucratic processes or changing government policies.
4. **Availability of accomplished and trained labour force:** Finding skilled and trained labour for real estate projects can be challenging. The sector requires a workforce with diverse skill sets, including construction, design, and project management, and the availability of such accomplished labour can be limited.
5. **Increased cost of manpower:** The cost of hiring skilled labour has been on the rise, impacting project budgets. The scarcity of skilled workers and increasing demand for labour in the construction industry contribute to the rising costs.
6. **Rising cost of construction due to commodity prices:** Fluctuations in commodity prices, such as steel, cement, and other building materials, can significantly impact construction costs. Price increases in these essential materials can strain project budgets and profitability.
7. **Growth in auxiliary infrastructure facilities:** As real estate projects continue to expand, the demand for supporting infrastructure, such as roads, water supply, and sewage systems, also increases. Providing adequate auxiliary infrastructure can be a challenging and costly task for developers.

SEGMENT WISE PERFORMANCE

As defined in Ind AS 108 “Operating Segments”, the company's entire business falls under these Operational segments:

1. **Real Estate –** Comprising development, construction, and sale of residential and commercial real estate projects.
2. **Trading and Other Division –** Encompassing trading activities in shares, securities, and other related business operations.

The detailed segment-wise financial performance, including segment revenue, results, assets, and liabilities, is disclosed in the Notes to the Financial Statements, which form an integral part of the Company's Annual Report.

FINANCIAL PERFORMANCE OF THE COMPANY

The Company's Financial Performance during the Year under review as compared to the previous year is summarized as below:

Amount (Rs. in lakh

Particulars	**2024-25**		**2023-24**	
	Standalone	**Consolidated**	**Standalone**	**Consolidated**
Revenue from operations	2,569.05	5,930.13	18,262.39	23,685.37
Other Income	1,802.57	182.73	284.02	374.21
Total Income	4,371.62	6,112.86	18,546.41	24,059.58
Depreciation and amortization	145.34	148.77	62.96	68.27
Total Expenses	**2,754.07**	**4,760.38**	**17,395.22**	**21,216.46**
Profit/(Loss) before exceptional, extraordinary items	1,617.56	1,352.48	1151.19	2843.12
Exceptional Item/ Extraordinary item	-	-	-	_
Profit & (loss) before tax	**1,617.56**	**1,352.48**	**1151.19**	**2843.12**
Tax Expense	(634.53)	(475.97)	(32.02)	302.92
Profit/ (Loss) after tax	**2,252.08**	**1,828.45**	**1,183.21**	**2,540.20**

KEY FINANCIAL RATIOS

Pursuant to the Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the key financial ratios along with the details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in such ratios and any changes in Return on Net Worth of the Company including explanations thereof are given below:

Ratios	As at 31.03.2025	As at 31.03.2024	Reason for variance (if Above 25%)
Current ratio	1.84	2.16	NA
Debt-Equity Ratio	0.45	0.42	NA
Debt Service Coverage Ratio	1.69	4.58	Due to increase in debt service.
Interest Coverage Ratio	5.99	3.50	Due to increase in EBIT
Return on Equity Ratio	0.14	0.08	Due to increase in Profit
Inventory Turnover Ratio	0.07	2.38	Due to increase in COGS
Trade Receivable Turnover Ratio	10.02	67.00	Due to decrease in revenue from operations
Trade Payable Turnover Ratio	0.93	32.66	Due to decrease in purchase on credit
Net Capital Turnover Ratio	0.40	2.37	Due to decrease in revenue from operations
Operating Profit Margin (%)	75.59%	8.83%	Due to decrease in revenue from operations
Net Profit Margin (%)	87.66%	6.48%	Due to decrease in revenue from operations
Return on Capital Employed	0.12	0.11	NA
Return on Investment	0.13	0.08	Due to increase in capital employed
Return on Net Worth	13.39%	8.38%	Due to increase in capital employed

OUTLOOK

FY 2024–25 was a testing year for Hampton Sky Realty Limited. After the encouraging performance of the previous year, the Company faced significant headwinds, with sales moderating sharply and profitability under pressure. These results reflect both sectoral challenges and the natural timing gaps associated with large-scale projects that are yet to reach completion. While the short-term financials have been difficult, the Company's fundamentals—including a diversified portfolio and manageable debt profile—remain intact.

During the year under review, the Company achieved a key milestone by entering into a strategic partnership with Indian Hotels Company Limited (IHCL) and its subsidiary, Roots Corporation Limited (RCL), to develop two hotel properties in Ludhiana. Hampton will provide land for these projects, with one hotel to be operated under IHCL's “Gateway” brand and the other leased to RCL and run under the “Ginger” brand. These partnerships represent an important step forward in Hampton's hospitality business, creating avenues for recurring revenues while enhancing the city's hospitality landscape.

To further support diversification, the Company incorporated two wholly owned subsidiaries—Hampton Sky Hotels Private Limited and Hampton Sky Hospitality Private Limited—and formed a joint venture, Hampton Sky Farms Private Limited. These structural expansions mark a deliberate move to strengthen the hospitality vertical and explore opportunities in agriculture and allied businesses, reinforcing the Company's commitment to long-term scalability and value creation.

Looking ahead, the future years are expected to be a period of consolidation and groundwork. Key developments such as the Hampton Narayana Super Specialty Hospital and the Hampton Estate project in Ludhiana are progressing and, once operational, are poised to add meaningful revenue streams and improve margins. Although near-term performance may remain subdued, Hampton Sky Realty's diversified project pipeline and strategic partnerships provide a strong foundation for recovery. With disciplined execution, prudent financial management, and sustained stakeholder engagement, the future years shall mark the beginning of a more sustainable growth trajectory and set the stage for long-term value creation.

RISKS AND CONCERNS

In the course of its business, the Company is exposed to stiff competition from other established developers in the market. In addition, it is exposed to certain market related risks, such as rising labour and finance costs, increase in interest rates and foreign currency rates, market price fluctuation, customer and sales volume risks, changes in the government policies, unanticipated delays in project approvals and execution risk which are explained as below:

1. **Market Price Fluctuation:**

   The performance of our Company can be influenced by the sales and rental prices of our projects. These prices are influenced by various factors, including prevailing market conditions, project location and nature, brand reputation, and project design. Despite this, our Company follows a prudent business model to ensure a steady cash flow, even in adverse pricing scenarios.

2. **Sales Volume:**

   The volume of bookings we receive depends on several factors, such as our ability to design projects that meet customer preferences, obtaining necessary approvals on time, general market conditions, the successful launch of projects, and customer trust in entering sale agreements before receiving project possession. We typically sell our projects in phases based on project type, scale, and market conditions.

3. **Execution:**

   The successful execution of our projects depends on several factors, including the availability of labour, raw material prices, timely receipt of approvals and clearances, access to utilities, weather conditions, and the absence of contingencies like litigation. Our Company diligently manages these challenges through cautious planning and engagement of established and reputable contractors.

4. **Financing Costs:**

   The acquisition of land and development rights requires substantial capital outlay. Insufficient funding resources and high-interest costs may impact our regular business operations. To mitigate this, we strive to build sufficient reserves from operating cash flows, allowing us to seize land acquisition and development opportunities efficiently.

Despite all the risks, the Company is well posed with the competitive advantages, as detailed in the above given paras, to mitigate all such risks.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Directors had laid down Internal Financial Controls procedures to be followed by the Company which ensure compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations for orderly and efficient conduct of its business. Systems have been laid to ensure that all transactions are executed in accordance with management's general and specific authorization. Further, systems are also in place for prevention and detection of frauds and errors and for ensuring adherence to the Company's policies.

CAUTIONARY STATEMENT

Certain statements in this Report describing the Company's projections, estimates, expectations or predictions may be 'forward looking statements' within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that would make a difference to the Company's operations include demand supply conditions, raw material prices, changes in government regulations, tax regimes and economic developments within the country and abroad and such other factors. This discussion and analysis should be read in conjunction with the Company's financial statements and notes on accounts.

ANNEXURE-IX

CORPORATE GOVERNANCE REPORT

FOR THE FINANCIAL YEAR 2024-2025

As required under Regulation 34(3) read with Para C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'the SEBI Listing Regulations'), the details of compliance by the Company with the norms on Corporate Governance are as under:

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

Corporate Governance is by which corporate entities are directed and controlled, encompassing the entire mechanics of the functioning of a Company. Good Corporate Governance practices are essential for sustainable business that aims at generating long term value to all its shareholders and other stakeholders.

The Company believes that strong governance standards, focusing on fairness, transparency, accountability, and responsibility are vital not only for the healthy and vibrant corporate sector growth, but also for inclusive growth of the economy. The Company has always focused on good Corporate Governance Practices, which is a key driver of sustainable corporate growth and long-term value creation for its stakeholders. The Company has measures to periodically review and revise the Corporate Governance practices by subjecting business processes to audits and checks that measures up to the required standards. The Company believes that Corporate Governance is not just limited to creating checks and balances, it is more about creating organizational excellence leading to shareholder value. The Company always endeavours to create awareness of corporate vision and spark dynamism and entrepreneurship at all levels.

The Company has complied with the principles and practices of good Corporate Governance. The Company's philosophy is to attain transparency and accountability in its relationship with employees, shareholders, creditors, consumers, dealers and lenders, ensuring a high degree of regulatory compliance. Your Company firmly believes that a good governance process represents the foundation of corporate excellence.

The Company is in compliance with the requirements stipulated under Regulations 17 to 27, Regulation 46 and other applicable regulations read with Schedules of SEBI Listing Regulations, with regard to corporate governance.

2. BOARD OF DIRECTORS

The Board of Directors ("Board") of the Company provides leadership, strategic guidance and independent view to the Company's management while discharging its responsibilities. The Board consists of distinguished persons having requisite knowledge and expertise in business & industry, corporate governance, corporate finance, taxation, legal matters, strategic & risk management etc.

(i) Composition of the Board and Category of Directors

The Board of the Company has an optimum combination of Executive Directors and Non-executive Directors including Independent Directors and Women Director, meeting with requirement of Regulation 17(1) of the SEBI Listing Regulations and Section 149 of the Companies Act, 2013 ("Act") read with the allied rules. The shareholders of the Company periodically approve the appointment/ re-appointment of all directors including rotational directors in compliance with the provisions of the Act and SEBI Listing Regulations.

As on March 31, 2025, the Board comprised of a one (1) Managing Director, one (1) Whole-time Director, one (1) non-executive non-independent director and six (6) non-executive Independent Directors including two (2) Independent Woman Directors. The Board considers that the Independent Directors has the requisite qualifications, experience, expertise, proficiency and holds high standards of integrity. The Chairperson of the Company is an Executive Director.

The Board of Directors periodically reviews compliance reports pertaining to all laws applicable to the Company. All statutory and other matters of significance including information as mentioned in Part A of Schedule II to the SEBI Listing Regulations are informed to the Board to enable it to discharge its responsibility of strategic supervision of the Company.

The Independent Directors neither have not had any material pecuniary relationship with the Company, its holding, subsidiary(ies) or associate Company(ies), or their promoters, or directors, during the three immediately preceding Financial Years or during the current Financial Year apart from receiving the sitting fees, reimbursement of expenses incurred for attending the Board meetings, Committee meetings, Independent Directors' meeting. All the Independent Directors have satisfied the criteria of independence as laid down in Regulation 16(1)(b) read with 25(8) of the SEBI Listing Regulations and Section 149(6) of the Act and confirmed that they are independent of management and are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact his/her ability to discharge his/her duties with an objective independent judgment and without any external influence.

The size & composition of the Board as on March 31, 2025 is as follows:

Independent Directors	Non-Executive Director	Executive Directors
Mr. Deva Pampapathi Reddy	Mrs. Sandhya Arora	Mr. Sanjeev Arora, Managing Director*
Mr. Sandeep Puri		Mr. Kavya Arora, Whole-time Director**
Ms. Sulbha Jindal		
Ms. Benu Sehgal		
Mr. Rupinder Singh Sabharwal		
Mr. Probir Arora		

**Mr. Sanjeev Arora has ceased to be the Chairman and Managing Director of the Company, with effect from August 3, 2025, pursuant to his appointment as a Cabinet Minister in the Government of Punjab.*

***Mr. Kavya Arora has been appointed as the Managing Director with effect from August 14, 2025 subject to the approval of the shareholders of the Company in the ensuing AGM.*

During the year 2024-25 ('Year/Period under review') and after the end of the year and up to the date of this Report, the following appointment, re-appointment and cessation of Directors have taken place:

Appointments

(a) During the Period under review, following directors were inducted on the Board of the Company:

Name of the Director	DIN	Designation	Date of appointment
Ms. Sandhya Arora	07425174	Non-executive Director	September 05, 2024
Mr. Sandeep Puri	10757596	Independent Director	September 05, 2024
Ms. Benu Sehgal	03556496	Independent Director	September 05, 2024
Dr. Sulbha Jindal	10766818	Independent Director	September 05, 2024
Mr. Probir Arora	10032179	Independent Director	September 05, 2024
Mr. Rupinder Singh Sabharwal	03592557	Independent Director	September 07, 2024

Cessation

(a) During the Period under review:

i. Mr. Roop Kishore Fatehpuria (DIN: 00887774) ceased to be the Whole-time Director of the Company with effect from April 1, 2024, due to his unfortunate demise. He was a longstanding member of the Board and made significant contributions to its deliberations and the overall growth of the Company. The Board places on record its deep appreciation for his valuable service and extends heartfelt condolences to his family.

ii. Mrs. Sandhya Arora (DIN: 07425174), resigned from the designation of Non-executive Director of the Company with effect from the closure of business hours on August 12, 2024 due to personal and unavoidable circumstances. The Board places on record its appreciation for her contributions during her tenure.

iii. The second term of 5 consecutive years of Mr. Gurpreet Singh Brar (DIN: 06597336), Ms. Shweta Sehgal (DIN: 06970433), and Mr. Surender Kumar Sood (DIN: 01091404), as Independent Directors of the Company came to an end on September 24, 2024. Accordingly, they ceased to hold office with effect from the close of business hours on the said date.

Changes in the Board, post closure of the financial year 2024-25

(a) Mr. Sanjeev Arora (DIN: 00077748), Chairman and Managing Director of the Company, tendered his resignation with effect from August 3, 2025, pursuant to his recent election as a Member of the Legislative Assembly from the State of Punjab, effective June 23, 2025, and his subsequent appointment as a Cabinet Minister in the Government of Punjab w.e.f. July 3, 2025. The Board acknowledges that the assumption of his esteemed public office requires Mr. Sanjeev Arora's undivided attention and commitment to public service. The Board places on record its sincere appreciation for his exemplary leadership, strategic vision, and valuable contributions during his tenure, which have played a pivotal role in the growth and success of the Company.

(b) The board of directors resolved to appoint Ms. Ketki Gupta (DIN: 06814775) as Managing Director designated as the Joint Managing Director of the Company with effect from August 14, 2025 and to change the designation of Mr. Kavya Arora (DIN: 02794500) from Whole-time Director to Managing Director of the Company with effect from the said date. Their appointment is subject to the approval of the shareholders of the Company at the ensuing AGM. The details regarding their proposed appointment are provided in the Notice of the Annual General Meeting, which forms part of this Report.

(ii) Board Meetings

The Board meets at least once in quarter to review the quarterly business and the financial performance of the Company, apart from other business. However, the Board's function is not limited, to the matters, requiring approval of the Board statutorily. The Board is involved in all the important decisions relating to the Company and policy matters, strategic business plans, compliance with statutory/regulatory requirements, major accounting provisions, etc.

The Meetings of the Board are generally convened at the Company's corporate office in Gurugram, India. In case of urgency or when the Board of Meeting is not practicable to be held, the matters are resolved via circular resolution, as permitted by law, which is noted and confirmed in the subsequent Board Meeting.

The Board Meetings are generally scheduled well in advance and the notice of the same is given in writing to each Director. The Board papers, comprising the agenda backed by comprehensive background information, are circulated to the Directors in advance as prescribed by law, to enable the Directors to take the informed decision, the same is tabled before the Board Meeting. The Board is also free to take up any matter, not included in the agenda, for consideration with the permission of the Chairman and with the consent of majority of the Directors present in the Meeting.

To enable the Board to discharge its responsibilities effectively, the members of the Board are briefed at the Board Meeting on the overall performance of the Company. The information as specified in Regulation 17(7) of the SEBI Listing Regulations and Secretarial Standard-1 (Secretarial Standard on Meetings of the Board of Directors, hereinafter referred to as "SS-1"), as amended, is made available to the Board, wherever applicable.

The Minutes of the Board Meetings are circulated to all the Directors and confirmed at the subsequent Meeting. The Minutes of the Meetings of the Committee of the Board are placed before the Board Meeting of the Company for its review.

The Board of Directors of the Company met 8 (Eight) times during the Financial Year 2024-25. At least 1 (one) Board Meeting was held in every quarter and the time gap between any 2 (two) Board Meetings did not exceed 120 days, as prescribed under the Act and the SEBI Listing Regulations.

The details of Board Meetings held during the Period under review are as follows:

(a) Number of Board Meetings

During the Period under review, 8 (Eight) Board Meetings were held on the following dates:

Date of Board Meeting	Board Strength	Number of Directors present
14.05.2024	6	6
27.05.2024	7	6
18.07.2024	7	7
14.08.2024	6	6
05.09.2024	6	6
15.10.2024	9	6
14.11.2024	9	6
14.02.2025	9	9

(iii) Directors' attendance record at Board meetings and the previous Annual General Meeting

The following table gives details of the Directors' attendance record at the Board Meetings and the 37th AGM held on September 30, 2024, held during the Period under review:

Name of the Director	Number of Board Meetings		Whether attended 37th AGM
	Held	Attended	
Mr. Sanjeev Arora, Chairman and Managing Director	8	8	Yes
Mr. Kavya Arora, Whole-time Director	8	8	Yes
Mr. Roop Kishore Fatehpuria, Whole-time Director*	8	-	-
Mr. Gurpreet Singh Brar, Independent Director**	8	4	Not applicable
Mrs. Shweta Sehgal, Independent Director**	8	5	Not applicable
Mr. Surinder K. Sood, Independent Director**	8	5	Not applicable
Mr. Deva Pampapathi Reddy, Independent Director	8	8	Yes
Ms. Benu Sehgal, Independent Director***	8	2	Yes
Mr. Probir Arora, Independent Director***	8	2	Yes
Mr. Sandeep Puri, Independent Director***	8	3	Yes
Ms. Sulbha Jindal, Independent Director***	8	2	Yes
Mr. Rupinder Singh Sabharwal, Independent Director^	8	2	Yes
Mrs. Sandhya Arora, Non-executive Director^^	8	3	Yes

**Ceased to be the Whole-time Director w.e.f 01.04.2025 due to death.*

***Ceased to be the Independent Directors w.e.f 24.09.2024 consequent to completion of 2nd term of 5 consecutive years.*

****Appointed w.e.f 05.09.2024.*

^Appointed w.e.f 07.09.2024.

^^Resigned w.e.f 12.08.2024 and appointed again w.e.f 05.09.2024.

(iv) Number of other Board of Directors or Committees in which a director is a member or chairperson:

The number of other Board or Board Committees in which the Directors are member/chairperson as on March 31, 2025 are as follows:

Name of the Director	Category of Directors	Disclosure of relationships between directors inter-se	Number of other Directorships and Committee Memberships/ Chairmanships			Name of other Listed Companies
			Other Directorship	Committee Member-ships	Committee Chairman-ships	
Mr. Sanjeev Arora	Chairman- cum-Managing Director/ Promoter	Mr. Sanjeev Arora is father of Mr. Kavya Arora	8	-	-	-
Mr. Kavya Arora	Executive Director/ Promoter	Mr. Kavya Arora is son of Mr. Sanjeev Arora	11	-	-	-
Mr. Deva Pampapathi Reddy	Independent Director	No relationship	-	-	-	-
Mr. Sandeep Puri	Independent Director	No relationship	-	-	-	-
Ms. Sulbha Jindal	Independent Director	No relationship	-	-	-	-
Ms. Benu Sehgal	Independent Director	No relationship	8	-	-	-
Mr. Rupinder Singh Sabharwal	Independent Director	No relationship	2	-	-	-
Mr. Probir Arora	Independent Director	No relationship	-	-	-	-
Mrs. Sandhya Arora	Non-Executive Director	Mrs. Sandhya Arora is wife of Mr. Sanjeev Arora and mother of Mr. Kavya Arora	1	-	-	-

None of the Directors on the Board is a member of more than 10 (ten) Committees and Chairman of more than 5 (five) Committees as specified in Regulation 26(1) of the SEBI Listing Regulations, across all the companies in which he/she is a director. For assessment of these criteria, the limit under Regulation 26(1), the membership/chairmanship of the Audit Committee and the Stakeholders' Relationship Committee have only been considered.

The number of Directorships, Committee Membership(s)/ Chairmanship (s) of all Directors is within the limits as prescribed under the Act and the SEBI Listing Regulations.

(v) Information supplied to the Board of Directors:

During the Financial Year 2024-25, all necessary information, as required under the applicable provisions of the Act, Part A of Schedule II of the SEBI Listing Regulations and SS-1 and other applicable laws, rules and regulations were placed and discussed at the Meetings of the Board of Directors.

(vi) Separate meeting of Independent Directors and their familiarization programme:

During the Financial Year 2024-25, as per the requirement of Schedule IV of the Act and the Regulation 25(3) of the SEBI Listing Regulations, 1 (One) separate meeting of Independent Directors was held on March 28, 2025, whereby, all the Independent Directors were present, without the presence of the Non-Independent Directors and the members of the management of the Company. This meeting was conducted in a manner so as to enable the Independent Directors to discuss and review the performance of Non-Independent Directors and the Board as a whole, performance of the Chairman of the Company after taking into account the views of Executive Directors and Non-executive Directors and for assessing the quality, quantity and timeliness of flow of information between the Company management and the Board.

The Independent Directors provide an effective monitoring role and play an important role in deliberations at the Board and Committee Meetings and bring to the Company their expertise in the fields of business, corporate governance, management and law. In accordance with the provisions of Regulation 25(7) of SEBI Listing Regulations, the Company, from time to time, familiarizes its Independent Director with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which Company operates, business model of the Company. The details of familiarization programme are available on the at website of the Company at https://hamptonsky.in/investor-relation/.

The Board periodically evaluates the need for change in its size and composition to ensure that it remains aligned with statutory and business requirements. Also, in the event of any cessation, the Company ensures that the composition is fulfilled within stipulated time.

(vii) Shareholding of Non-Executive Director(s):

As on March 31, 2025, the Company has only one Non-Executive Non-Independent Director, i.e. Mrs. Sandhya Arora who holds 41,17,880 equity shares in the Company. The Company does not have any convertible instruments.

(viii) Skills/Expertise/Competence of the Board of Directors

As on March 31, 2025, details of core skills/expertise/competencies required by the Board for efficient functioning of the Company, in the context of business of the Company and sector to which the Company belongs and status of those skills/ expertise/competence available with the Board, are as follows:

Name of the Director	Understanding of Business/ Industry - Experience	Strategy and strategic Planning	Critical and innovative thoughts	Financial Understanding	Corporate Governance
Mr. Sanjeev Arora	Ö	Ö	Ö	Ö	Ö
Mr. Kavya Arora	Ö	Ö	Ö	Ö	Ö
Mr. Deva Pampapathi Reddy	Ö	Ö	Ö	Ö	Ö
Mr. Sandeep Puri	Ö	-	Ö	-	Ö
Ms. Sulbha Jindal	Ö	Ö	Ö	Ö	Ö
Ms. Benu Sehgal	Ö	Ö	Ö	Ö	Ö
Mr. Rupinder Singh Sabharwal	Ö	-	Ö	Ö	Ö
Mr. Probir Arora	Ö	Ö	Ö	-	Ö
Mrs. Sandhya Arora	Ö	Ö	Ö	-	Ö

(ix) Confirmation that in the opinion of the Board of Directors the Independent Directors of the Company fulfils the conditions specified in the SEBI Listing Regulations and are independent of the management of the Company:

Based on the declaration of independence pursuant to Section 149(6) of the Act, and Regulation 16(1)(b) SEBI Listing Regulations, received from each of the Independent Directors of the Company, it is confirmed by the Board of directors that the Independent Directors of the Company fulfils the conditions specified in the SEBI Listing Regulations and are independent of the management.

(x) Detailed reasons for the resignation of an independent director who resigns before the expiry of the tenure along with a confirmation by such director that there are no other material reasons other than those provided:

During the Financial Year 2024-25, no independent director resigned from the Board. The cessation of Mr. Gurpreet Singh Brar, Ms. Shweta Sehgal, and Mr. Surender K Sood was due to the completion of their respective tenures as Independent Directors.

3. BOARD COMMITTEES

The Board of Directors of the Company being at the fiduciary position have crucial role in the governance structure of the Company and the Board has constituted various Committees to deal with specific areas/activities which need a closer review, or which are operational or routine matters. In order to perform the duties in true spirit and in the interest of the Company and its stakeholders in efficient and timely manner, the Board has delegated its powers to various committees.

The Committees of the Board of Directors are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by members of the Board, as a part of good governance practice. The minutes of the meetings of all committees are placed before the Board. Your Company has Five committees:

i. Audit Committee

ii. Nomination & Remuneration Committee

iii. Stakeholders' Relationship Committee

iv. Risk Management Committee

v. Corporate Social Responsibility Committee

(i) Audit Committee

(a) Composition

As on March 31st, 2025, Audit Committee comprised of 3 (three) members, of which at least two third were independent Directors. All the members of the Audit Committee are financially literate and bring in expertise in the fields of accounting or related finance management. The composition of the Audit Committee is in accordance with the provisions of the Regulation 18 of the SEBI Listing Regulations and Section 177 of the Act.

The Audit Committee comprised as follows:

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surender Kumar Sood*	Independent Director	Chairperson
2.	Mr. Deva Pampapathi Reddy^	Independent Director	Chairperson
3.	Mr. Roop Kishore Fatehpuria**	Whole-time Director	Member
4.	Mr. Kavya Arora^^	Whole-time Director	Member
5.	Mr. Gurpreet Singh Brar*	Independent Director	Member
6.	Ms. Sulbha Jindal^	Independent Director	Member

**Ceased w.e.f 24.09.2024 due to completion of 2nd term of 5 consecutive years the Independent Directors.*

***Ceased w.e.f 01.04.2024 due to sad demise.*

^Appointed w.e.f 25.09.2024.

^^Appointed w.e.f 02.04.2024.

(b) Meeting and attendance

The Audit Committee met 11 (Eleven) times during the year on 14.05.2024, 27.05.2024, 18.07.2024, 14.08.2024, 05.09.2024, 15.10.2024, 14.11.2024, 17.12.2024, 31.12.2024, 10.01.2025, and 14.02.2025.

Director	No of Meetings	
	Held	Attended
Mr. Surender Kumar Sood	11	5
Mr. Deva Pampapathi Reddy	11	6
Mr. Roop Kishore Fatehpuria	11	-
Mr. Kavya Arora	11	11
Mr. Gurpreet Singh Brar	11	5
Ms. Sulbha Jindal	11	6

Ms. Tarandeep Kaur, Company Secretary of the Company, acts as the Secretary to the Committee.

The composition and terms of reference of the Audit Committee conforms to the requirements of Section 177 of the Act and regulation 18 read with Part C of Schedule II of the SEBI Listing Regulations.

(c) Brief description of terms of reference of the Audit Committee are as follows:

The role of the Audit Committee shall include the following:

1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors except those which are specifically prohibited;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
   - (i) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-Section 3 of Section 134 of the Companies Act, 2013;
   - (ii) Changes, if any, in accounting policies and practices and reasons for the same;
   - (iii) Major accounting entries involving estimates based on the exercise of judgment by management;
   - (iv) Significant adjustments made in the financial statements arising out of audit findings;
   - (v) Compliance with listing and other legal requirements relating to financial statements;
   - (vi) Disclosure of any related party transactions;
   - (vii) Modified opinion(s) in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
7. Review and monitor the auditor's independence and performance, and effectiveness of audit process;
8. Approval or any subsequent modification of transactions of the company with related parties;

9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems;
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. Discussion with internal auditors of any significant findings and follow up there on;
15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
18. To review the functioning of the Whistle Blower mechanism;
19. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as may be referred to by the Board or mandated by regulatory provisions from time to time and such other function as mentioned in the terms of reference of the Committee;
21. Reviewing the utilization of loans and/or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crores or 10% of the asset size of the subsidiary, whichever is lower including existing loans/advances/investments
22. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.
23. The Audit Committee shall mandatorily review the following information:
    (a) Management discussion and analysis of financial condition and results of operations;
    (b) Management letters/letters of internal control weaknesses issued by the statutory auditors;
    (c) Internal audit reports relating to internal control weaknesses;
    (d) The appointment, removal and terms of remuneration of the Chief internal auditor shall be subject to review by the Audit Committee; and
    (e) Statement of deviations:
        (i) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI Listing Regulations.
        (ii) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the SEBI Listing Regulations.

(ii) Nomination and Remuneration Committee

(a) Composition:

As on March 31, 2025, the Nomination and Remuneration Committee of the Company comprises of 3 (three) directors, all being Non-Executive Independent Director:

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surender Kumar Sood*	Independent Director	Chairperson
2.	Mr. Sandeep Puri^	Independent Director	Chairperson
3.	Ms. Shweta Sehgal*	Independent Director	Member
4.	Ms. Sulbha Jindal^	Independent Director	Member
5.	Mr. Gurpreet Singh Brar*	Independent Director	Member
6.	Mrs. Sandhya Arora^	Non-Executive Non-Independent Director	Member

**Ceased w.e.f 24.09.2024 due to to completion of 2nd term of 5 consecutive years the Independent Directors.*

^Appointed w.e.f 25.09.2024

(b) Meeting and attendance

The Nomination and Remuneration Committee met 4 (Four) times during the year on 14.05.2024, 25.08.2024, 05.09.2024, 14.02.2025.

Director	No of Meetings	
	Held	Attended
Mr. Sandeep Puri	4	1
Mr. Sulbha Jindal	4	1
Mrs. Sandhya Arora	4	1
Mr. Gurpreet Singh Brar	4	3
Ms. Shweta Sehgal	4	3
Mr. Surender Kumar Sood	4	3

(c) Brief description of terms of reference of the Nomination and Remuneration Committee are as follows:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the Directors, Key Managerial Personnel and other employees;
2. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
   a. use the services of an external agencies, if required;
   b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
   c. consider the time commitments of the candidates.
3. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors;
4. Devising a policy on diversity of board of directors;
5. Identifying persons who are qualified to become Directors and who may me appointed in senior management in accordance with the criteria laid down, and recommended to the Board of Directors their appointment and removal;
6. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
7. Recommend to the Board, all remuneration, in whatever form, payable to senior management.

Performance evaluation criteria for all the Directors (including Independent Directors).

Details of the performance evaluation criteria for all the Directors (including Independent Directors) of the Company is provided in the Directors' Report forming part of the Annual Report of the Company.

(iii) Stakeholders Relationship Committee:

(a) Composition:

As on March 31, 2025, the Stakeholders' Relationship Committee of the Company comprises of 3 (Three) members. The chairperson of the committee is a Non-Executive Independent Director.

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surender Kumar Sood**	Independent Director	Chairperson
2.	Ms. Sulbha Jindal^^	Independent Director	Chairperson
3.	Mr. Roop Kishore Fatehpuria*	Whole-time Director	Member
4.	Mr. Kavya Arora	Whole-time Director	Member
5.	Ms. Shweta Sehgal^**	Independent Director	Member
6.	Ms. Benu Sehgal^^	Independent Director	Member

**Ceased w.e.f 01.04.2024 due to sad demise.*

^Appointed w.e.f 02.04.2024

***Ceased w.e.f 24.09.2024 due to completion of 2nd term of 5 consecutive years the Independent Directors.*

^^Appointed w.e.f 25.09.2024

(b) Meetings and Attendance:

The committee met 11 (Eleven) times during the Financial Year on 02.04.2024, 18.04.2024, 04.06.2024, 18.07.2024, 14.08.2024, 05.09.2024, 14.11.2024, 21.11.2024, 05.12.2024, 14.02.2025 and 28.03.2025 the details of which are as under:

Director	No of Meetings	
	Held	Attended
Mr. Roop Kishore Fatehpuria	11	-
Mr. Kavya Arora	11	11
Mr. Surender Kumar Sood	11	6
Ms. Benu Sehgal	11	5
Mrs. Shweta Sehgal	11	6
Mrs. Sulbha Jindal	11	5

(c) Brief description of terms of reference of the Stakeholder's Relationship Committee are as follows:

1. To ensure proper and timely attendance and redressal of grievances of security holders of the Company in relation to:
   (a) Transfer/transmission of shares;

(b) Non-receipt of annual reports;

(c) Non-receipt of declared dividend;

(d) Issue of new/duplicate certificates;

(e) General Meetings etc.

2. Reviewing the measures taken for effective exercise of voting rights by shareholders.
3. Reviewing the adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent.
4. Reviewing the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company.
5. Resolving grievances of debenture holders related to creation of charge, payment of interest/principal, maintenance of security cover and any other covenants.
6. Formulation of procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from the shareholders from time to time.
7. To review and approve applications for transfer, transmission, transposition and mutation of share certificates including issue of duplicate certificates and new certificates on split/sub-division/consolidation/renewal and to deal with all related matters.
8. To review and approve requests of dematerialization and re-materialisation of securities of the Company and such other related matters.
9. Appointment and fixing of remuneration of RTA and overseeing their performance.
10. Review the status of the litigation(s) filed by/against the security holders of the Company.
11. Review the status of claims received for unclaimed shares.
12. Recommending measures for overall improvement in the quality of investor services.
13. Monitoring implementation and compliance with the Company's Code of Conduct for Prohibition of Insider Trading in pursuance of the SEBI (Prohibition of Insider Trading) Regulations, 2015.
14. Review the impact of enactments/amendments issued by the MCA/SEBI and other regulatory authorities on matters concerning the investors in general.
15. Such other matters as per the directions of the Board of Directors of the Company and/or as required under Regulation 20 read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, from time to time.

(d) Number of complaints received, resolved and pending during the Financial Year 2024-25 :

Pending at the beginning of the Financial Year	Received during the Financial Year	Resolved during the Financial Year	Number of complaints not solved to the satisfaction of shareholders	Pending at the end of the Financial Year
0	4	4	0	0

All the complaints of the shareholders received by the company during the Financial Year 2024-25 has been resolved with the time limit as prescribed by the SEBI.

(e) Compliance Officer

Ms. Tarandeep Kaur is the Company Secretary and Compliance Officer of the Company. She can be contacted for any investors' related matter relating to the Company. Her contact no. is +91-9212359076, and e-mail ID is riteshlimited8@gmail.com.

(iv) Risk Management Committee

(a) Composition:

As on March 31, 2025, the Risk Management Committee of the Company comprise of 3 (three) directors.

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surender Kumar Sood**	Independent Director	Chairperson
2.	Mr. Sandeep Puri^^	Independent Director	Chairperson
3.	Mr. Roop Kishore Fatehpuria*	Whole-time Director	Member
4.	Ms. Shweta Sehgal^**	Independent Director	Member
5.	Mr. Kavya Arora	Whole-time Director	Member
6.	Ms. Sulbha Jindal^^	Independent Director	Member

**Ceased w.e.f 01.04.2024 due to sad demise.*

^Appointed w.e.f 02.04.2024

***Ceased w.e.f 24.09.2024 due to completion of 2nd term of 5 consecutive years the Independent Directors.*

^^Appointed w.e.f 25.09.2024

(b) Meetings and Attendance:

The committee met 2 (Two) times during the Financial Year on March 31, 2025. The details of which are as below:

Director	No of Meetings	
	Held	Attended
Mr. Roop Kishore Fatehpuria	2	-
Mr. Sandeep Puri	2	1
Mr. Kavya Arora	2	2
Ms. Sulbha Jindal	2	1
Mr. Surender Kumar Sood	2	1
Ms. Shweta Sehgal	2	1

(c) Brief description of terms of reference of the Risk Management Committee are as follows:

1. To formulate a detailed risk management policy as defined in Part D of Schedule II of SEBI Listing Regulations which shall include Business Continuity Plan;
2. A framework for identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk as may be determined by the Committee;
3. Measures for risk mitigation including systems and processes for internal control of identified risks.
4. To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;
5. To monitor and oversee implementation of the risk management policy, including evaluating the adequacy of risk management systems;
6. To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity;
7. To conduct discussions on risk across domains such as Business resiliency, Cyber, ESG etc.;
8. To keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken;
9. The appointment, removal and terms of remuneration of the Chief Risk Officer (if any) shall be subject to review by the Risk Management Committee; and
10. The Risk Management Committee shall coordinate its activities with other committees, in instances where there is any overlap with activities of such committees, as per the framework laid down by the board of directors.

(v) Corporate Social Responsibility Committee

Corporate Social Responsibility (CSR) Committee of the Company is constituted as per Section 135 of the Act. CSR Committee, inter alia, had formulated and recommended to the Board, a Corporate Social Responsibility Policy which indicates the activities to be undertaken by the Company as specified in Schedule VII to the Act. The CSR Committee recommends the amount of expenditure to be incurred on the CSR activities and monitor the CSR activities undertaken by the Company from time to time.

(a) Composition:

As on March 31, 2025, the Corporate Social Responsibility Committee of the Company comprises of 3 (three) directors.

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surender Kumar Sood*	Independent Director	Chairperson
2.	Mr. Sandeep Puri^	Independent Director	Chairperson
3.	Mr. Kavya Arora	Executive Director	Member
4.	Ms. Shweta Sehgal*	Independent Director	Member
5.	Ms. Sulbha Jindal^	Independent Director	Member

**Ceased w.e.f 24.09.2024 due to completion of 2nd term of 5 consecutive years the Independent Directors.*

^Appointed w.e.f 25.09.2024.

(b) Meetings and Attendance:

The committee met 2 (Two) times during the Financial Year on 14.05.2024 and 14.02.2025, the details are which as below:

Director	No of Meetings	
	Held	Attended
Mr. Sandeep Puri	2	1
Mr. Kavya Arora	2	2
Ms. Sulbha Jindal	2	1
Mr. Surender Kumar Sood	2	1
Ms. Shweta Sehgal	2	1

(c) Brief description of terms of reference of the Corporate Social Responsibility Committee are as follows:

1. Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company, as specified in Schedule VII of the Act;
2. Recommend the amount of expenditure to be incurred on the activities to be undertaken for CSR;
3. To evaluate the social impact of the Company's CSR Activities;
4. To submit a report on CSR matters to the Board at such intervals and in such format as may be prescribed;
5. To consider other functions, as defined by the Board or as may be stipulated under the Act and rules framed there under and/or any other law, rule or regulation.

4. Particulars of Senior Management

Following are the senior management personnels as on March 31, 2025:

Name	Designation
Mr. Deepak Sharma	Chief Financial Officer
Ms. Tarandeep Kaur	Company secretary and Compliance Officer

There is no change in the senior management personnels since the close of the previous financial year.

5. Subsidiaries

During the Financial Year 2024-25, the Company holds 55% shares in its subsidiary partnership firm M/s Finton Homes.

Moreover, during the Period under review, the Company incorporated two wholly owned subsidiaries viz. Hampton Sky Hospitality Private Limited on August 02, 2024 and Hampton Sky Hotels Private Limited on August 12, 2024.

Further, Hampton Sky Farms Private Limited was incorporated on August 28, 2024 as a joint venture with 2 other shareholders. The Company has subscribed to 33.34% of its share capital. Accordingly, Hampton Sky Farms Private Limited is an Associate Company of the Company.

Further, during the year under review, your Company continued to hold 100% equity shareholding in its wholly owned subsidiary, RPIL Healthcare Private Limited.

6. Remuneration of Directors:

(i) Executive Directors

The details of remuneration including commission to all Executive Directors for the Financial Year ended March 31, 2025, is as follows and the same is within the ceiling prescribed under applicable provisions of the Act.

(In Lacs)

Name	Salary	Commission	Stock options	Performance incentive
Mr. Sanjeev Arora, Managing Director	120.00	-	-	-
Mr. Kavya Arora, Whole-time Director	72.00	-	-	-

The salary mentioned herein above includes all kind of benefits including bonus, etc., if any. None of the remuneration component is linked to performance of the individual director. The Company has not issued any stock options. The terms related to the appointment of the above directors (including service contract, notice period, etc.) are governed by the resolution passed by the members of the Company. No sitting fee is paid to the Executive Directors for attending the Board Meetings or Committee Meetings thereof. Further, the Executive Directors are not being paid any severance fees.

(ii) Non-Executive Directors

The details of sitting fees to Non-Executive Directors during the financial year 2024-25 are as follows:

(Amt. in Lacs)

Name and Designation	Sitting Fees
Mrs. Sandhya Arora, Non-executive Director#*	Nil
Mr. Gurpreet Singh Brar, Independent Director^	0.71
Mr. Surender Kumar Sood, Independent Director^	0.95
Ms. Shweta Sehgal, Independent Director^	0.74
Mr. Deva Pampapathi Reddy, Independent Director	1.20
Mr. Sandeep Puri, Independent Director*	0.62
Mr. Probir Arora, Independent Director*	0.50
Ms. Benu Sehgal, Independent Director*	0.62
Ms. Sulbha Jindal, Independent Director*	0.82
Mr. Rupinder Singh Sabharwal, Independent Director**	0.50

^Ceased to be the Independent Directors w.e.f 24.09.2024 consequent to completion of 2nd term of 5 consecutive years.

#ceased w.e.f 05.09.2024.

**Appointed w.e.f 05.09.2024.*

***Appointed w.e.f 07.09.2024.*

Non-Executive Directors were not paid any commission or performance linked incentives during the financial year 2024-25.

Ms. Sandhya Arora, Non-executive Director, is wife of Mr. Sanjeev Arora and mother of Mr. Kavya Arora. Except this, none of the Non-Executive Directors have any pecuniary relationship or transactions in the Company, apart from the remuneration by way of fees received by them from the Company during the year.

(iii) Criteria of making payments to Directors:

The Company has adopted a Remuneration Policy for Directors, Key Managerial Personnel and other Employees framed by the Nomination and Remuneration Committee of the Board. The Policy available on the website of the Company at https://hamptonsky.in/investor-relation/.

7. General Body Meetings

(i) Details of last three Annual General Meetings (AGM)

The details of last three AGMs were held as per the details given below:

Year	Venue	Date & Time	Special resolutions passed in the meeting
2023-24	Through Audio Visual Means	30th September, 2024 at 12:15 Noon	1. Appointment of Dr. Sandeep Puri as Independent Director; 2. Appointment of Dr. Sulbha Jindal as Independent Director; 3. Appointment of Mr. Probir Arora as Independent Director; 4. Appointment of Ms. Benu Sehgal as Independent Director; 5. Appointment of Mr. Rupinder Singh Sabharwal as Independent Director; 6. Re-appointment of Mr. Sanjeev Arora as Chairman and Managing Director; 7. Approval of loans, guarantee or security under section 185 of Companies Act, 2013
2022-23	Through Audio Visual Means	01st September 2023 at 12:00 Noon	1. Approval of Loans, Guarantee or Security under section 185 of the Act. 2. Approval for change in the name of the Company. 3. Alteration in objects clause of the Memorandum of Association. 4. Inter corporate loans, guarantees, Securities, Investment by the company under section 186 of the Act. 5. Increase in borrowing powers of the Company and creation of charge/providing of Security.
2021-22	Through Audio Visual Means	30th September, 2022 at 12:00 Noon	1. Re-appointment of Mr. Roop Kishore Fatehpuria as Whole Time Director; 2. Re-appointment of Mr. Kavya Arora as Whole Time Director.

(ii) Details of Extra-Annual General meeting (EGM)

No EGM was held during the Period under review.

(iii) Postal Ballot:

(a) The Details of Special Resolutions passed through postal ballot during the Financial Year 2024-25:

No resolution was passed through postal ballot during the Period under review.

(b) Person who conducted the postal ballot exercise;

Not applicable.

(c) Whether any special resolution is proposed to be conducted through postal ballot

No resolution is proposed to be conducted through postal ballot during the Period under review.

8. Means of Communication

Timely disclosure of consistent, comparable, relevant & reliable information on corporate financial performance is at the core of good governance.

a) Quarterly/Half Yearly/Annual Results:

Quarterly, half yearly and annual results of the company are sent to the stock exchanges immediately after they are approved by the Board.

b) Publication of Quarterly/Half Yearly/Annual Results:

Quarterly, half yearly and annual results of the company are published in the prescribed format within 48 hours of the conclusion of the meeting of the Board, at least in one English national newspaper and in one vernacular newspaper of New Delhi, where the registered office of the company is situated.

Quarterly financial results during the Financial Year 2024-2025 were published as detailed below:

Quarter Ended	Date of Board Meeting	Date of Publication	Name of Newspapers
30.06.2024	14.08.2024	15.08.2024	The Business Standard (English & Hindi)
30.09.2024	14.11.2024	16.11.2024	The Business Standard (English & Hindi)
31.12.2024	14.02.2025	16.02.2024	Jansatta (Hindi) Financial Express (English)
31.03.2025	30.05.2025	01.06.2025	Jansatta (Hindi) Financial Express (English)

c) Website:

Quarterly, half yearly and annual results of the company are sent to the stock exchanges as well as displayed on Company's website https://hamptonsky.in/investor-relation/ at the time of its release to the media.

d) Whether website also displays official news releases:

The Company has maintained a functional website https://hamptonsky.in/investor-relation/ containing basic information about the Company e.g. details of its business, financial information, shareholding pattern, codes, compliance with corporate governance, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievance, etc.

All official news releases are sent to stock exchanges as well as displayed on the Company's website.

e) Presentations made to institutional investors or to the analysts:

Nil

9. General Shareholders Information

The following information would be useful to our shareholders:

a) Annual General Meeting

The 38thAnnual General Meeting ("AGM") of the members of the Company for the Financial Year ended 31st March, 2025 will be held on Tuesday, 30th Sep, 2025 at 12:30 PM through Video Conferencing ('VC')/Other Audio Visual Means ("OAVM").

b) Financial Year:

Last Financial Year of the Company was of twelve months from 01st April, 2024 to 31st March, 2025. Tentative Financial calendar of the Company for the Financial Year 2025-2026 shall be as follows:

Board Meetings to take on record	Schedule
Financial Results for the quarter ending 30th June, 2025	On or before August 14, 2025
Financial Results for the quarter ending 30th September, 2025	On or before November 14, 2025
Financial Results for the quarter ending 31st December, 2025	On or before February 14, 2026
Financial Results for the quarter ending 31st March, 2026	On or before May 30, 2026

c) Dividend payment date

Not Applicable as no dividend is proposed to be paid.

d) Listing on stock exchange

Name and Address of Stock Exchanges	Stock Code
BSE Limite d (BSE) , Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001	526407

The Annual Listing fee for the Financial Year 2024-2025 has been paid to the exchange within the prescribed time and there is no outstanding payment as on date.

e) Suspension of Securities during the Financial Year 2024-2025

During the Financial Year 2024-2025, the securities of the Company were not suspended from trading.

f) Registrar & Transfer Agent

Skyline Financial Services Private Limited

D-153-A, First Floor, Okhla Industrial Area, Phase-I, New Delhi- 110020

Phones: 011-40450193, Fax: 011-30857562

E-mail: grievances@skylinerta.com

g) Share transfers

Share transfers are done by the Company's Registrar and Share Transfer agents Skyline Financial Services Private limited, New Delhi. Share transfers are Processed within the stipulated time as prescribed in SEBI Listing Regulations.

h) Distribution of Shareholding and Shareholding Pattern

i. Distribution of shareholding

As on 31st March, 2025, the distribution of shareholding was as follows:

No. of Shares or Debentures	Number of Shareholders	% to Total Numbers	Share or Debenture Held	% to Holding
1	2	3	4	5
Up To 500	15,758	48.30	20,86,350	0.76
501 To 1000	11,020	33.78	106,60,778	3.89
1001 To 2000	2,806	8.60	50,74,955	1.85
2001 To 3000	1,310	4.02	37,47,784	1.37
3001 To 4000	362	1.11	13,64,267	0.50
4001 To 5000	659	2.02	32,56,812	1.19
5001 To 10000	401	1.23	31,45,544	1.15
10000 and above	306	0.94	24,48,71,210	89.30
Total	**32622**	**100.00**	**27,42,07,700**	**100.00**

ii. **Shareholding Pattern:**

Shareholding pattern of the Company as on 31st March, 2025 for the purpose of reporting in the Annual Report of the Company for the year 2024-2025 is given as under:

Categories	No. of shares	% of share-holding
Promoter & Promoter Group	20,56,58,626	75.00
Mutual Funds/ UTI/AIF	2,000	0.00
Foreign Institutional Investors	1,21,02,464	4.41
Body Corporate	45,49,277	1.66
NRIs	3,10,461	0.11
Individual Share Capital up to 2 lacs	3,42,90,533	12.51
Individual Share Capital in excess of 2 lacs	1,62,80,316	5.94
HUF, Clearing Members and others	10,14,023	0.37
Total	**27,42,07,700**	**100**

i) **Dematerialization of Shares and liquidity**

The Company's equity shares are tradable compulsorily in electronic form. 25,74,19,350 Equity Shares of the Company are in dematerialized form as on 31st March, 2025. The shares of the Company are available for dematerialization with both the depositories i.e. NSDL and CDSL vide ISIN INE299D01022.

j) **Outstanding Global Depository Receipts or American Depository Receipts or warrants or any convertible instruments, conversion date and likely impact on equity;**

Not applicable as the Company has not issued any Global Depository Receipts or American Depository Receipts.

k) **Commodity price risk or foreign exchange risk and hedging activities;**

The Company does not deal in commodities and hence the disclosure is not required to be given.

l) **Corporate Identity Number (CIN):**

L74899DL1987PLC027050

Address for Correspondence: Hampton Sky Realty Limited (Formerly Known as Ritesh Properties and Industries Limited), Secretarial Department, Plot No. 397, Udyog Vihar Phase III, Sector 19, Gurugram, Haryana 122015. Mob. No. +91-9212359076, Fax No. N.A.

Site Location: Hampton Court Business Park, NH-95, Ludhiana – Chandigarh Road, Ludhiana, 141123(Punjab).

m) **List of all credit ratings obtained by the entity along with any revisions thereto during the relevant Financial Year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad.**

The Company has not issued any debt instruments and does not have any fixed deposit programme or any scheme or proposal involving mobilization of funds in India or abroad during the Financial Year ended 31st March 2025. Accordingly, the credit rating is not required.

10. **Other Disclosures**

a) **Material Related Party Transactions**

Your Company has framed a Policy on Related Party Transactions, in accordance with the provisions of the Act and Regulation 23 of the SEBI Listing Regulations, inter alia providing a framework for governance and reporting of Related Party Transactions including material transactions and threshold limits for determining materiality. The policy is uploaded on website of the Company at https://hamptonsky.in/investor-relation/.

During the period under review, the Company has not entered into materially significant related party transactions that may have potential conflict with the interest of the Company at large. The details of the related party transactions as per Indian Accounting Standards IND AS - 24 are set out in Notes to accounts to the Financial Statements of the Company.

b) **Details of Non-Compliance by the Company, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years.**

There is no case of non-compliance of any statutory compliance for the Company and no penalties or strictures have been imposed on the Company by the Stock Exchanges i.e., BSE or Securities and Exchange Board of India or any other statutory authority on any matter related to the capital market, during the last 3 Financial Years except as follows:

In Financial Year 2024-25, BSE levied a consolidated fine of Rs. 4,52,440/- under SEBI Listing Regulations pertaining to previous years, for which Company filed a waiver application as well.

In Financial Year 2022-23, BSE levied a fine of Rs. 2,71,000/- under Regulation 33 of SEBI Listing Regulations for non-submission of Consolidated Cash Flow Statement for the March Quarter/year 2022.

c) **Whistle Blower Policy and Vigil Mechanism**

As per the provisions of Section 177 of the Act and Regulation 22 of the Listing Regulations, the Company is required to establish a Vigil Mechanism for Directors and Employees to report genuine concerns.

The Company has in place Vigil Mechanism/Whistle Blower Policy as required and it is affirmed that no personnel has been denied access to the Audit Committee. The policy is available on the website of the Company at the web link at https://hamptonsky.in/investor-relation/.

d) Mandatory and non-mandatory requirements

The Company has complied with all the mandatory requirements of the Listing Regulations and Financial Statements.

e) Details of material' subsidiaries

The Company do not have any material subsidiary and the policy available on the website of the Company at https://hamptonsky.in/investor-relation/.

f) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A).

Not Applicable as there was no such instance of raising of funds through preferential allotment or qualified institutions placement.

g) Certificate from Practicing Company secretary that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

A Certificate received from M/s. MZ & Associates, Company Secretaries, Pursuant to the Schedule V of SEBI Listing Regulations, that none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board (SEBI)/ Ministry of Corporate Affairs or any such statutory authority. The same is annexed to this report as Annexure-B.

h) Where the Board of the Company had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year, the same to be disclosed along with reasons thereof

Not applicable as there was no such instance during the Financial Year.

ii) Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part.

The total fees for all services paid by the Company on a consolidated basis, to the statutory auditor is as follows:

Particulars	Rs. (In Lacs)
Audit Fees	6.00
Out of pocket Expense for Audit	0.46
Certification Fees	0.20

Further, the statutory auditor does not provide any services to any of subsidiaries of the Company.

Further, no entity in the network firm/network entity of which the statutory auditor is a part provides any services to the Company or any of its subsidiaries.

j) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company is committed to provide an attractive working environment for its employees and to provide safe and healthy working conditions. The Company has also adopted a Policy to prohibit, prevent or deter any acts of sexual harassment at workplace and to provide the procedure for the redressal of complaints pertaining to sexual harassment, thereby providing a safe and healthy work environment, in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and the rules made thereunder. Details of Complaints received and redressed during the Financial Year 2024-25:

(i) **number of complaints filed during the Financial Year:** Nil

(ii) **number of complaints disposed of during the Financial Year:** Nil

(iii) **number of complaints pending as on end of the Financial Year:** Nil

k) Disclosure by the Company and its subsidiaries of Loans and Advances in the nature of loans to firms/companies in which Directors are interested.

During the Financial Year ended 31st March, 2025, the Company has granted any Loan to any firm/company in which Director is interested as per the following details:

Sr. No.	Name of the company to whom the loan and advance has been given	Amount (In Lakh Rs.)
1.	NP Blockhouse Real Estate Private Limited	559.81*
2.	Auster Securities Private Limited	1.00
3.	RPIL Healthcare Private Limited	134.41
4.	Hampton Sky Hotels Private Limited	0.40
5.	Hampton Sky Hospitality Private Limited	0.40
6.	Hampton Sky Farms Private Limited	699.67

**Received back during the year.*

Further, During the Financial Year ended 31st March, 2025, the Company's subsidiaries have not granted any Loan to any firm/company in which Director are interested.

11. The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as per the Companies (Indian Accounting Standards) Rules, 2015 as amended and notified under section 133 of the Act and other relevant provisions of the Act.

12. The Company has complied with all the requirements of Corporate Governance Report as specified in regulation 34 read with Schedule V of the SEBI Listing Regulations.

13. The Company has complied with the corporate governance requirements specified in Regulations 17 to 27 and clause (b) to (i) of sub-regulation (2) of Regulation 46 of the SEBI Listing Regulations.

14. Declaration by the Managing Director and Chief Executive Officer

The Managing Director of the Company has given a declaration that the members of Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct of Board of Directors and Senior Management for the year ended 31st March, 2025. The same is attached as Annexure-A to this report.

15. Compliance Certificate of the Practicing Company Secretary

Compliance certificate from Mohd. Zafar, Practicing Company Secretary (M. No. 9184 and CP No. 13875) confirming compliance with conditions of Corporate Governance, as stipulated under Regulation 34 of the Listing Regulations, is attached as Annexure-C to this report.

16. Disclosures with respect to demat suspense account/ unclaimed suspense account

There are no shares in the demat suspense account/ unclaimed suspense account, therefore this clause is not applicable.

17. Compliance of the provisions of Regulation 26(6) of the Listing Regulations:

None of the Key Managerial Personnel, Director(s) and Promoter(s) of the Company has entered into any agreement for themselves or on behalf of any other person, with any shareholder or any other third party with regards to compensation or profit sharing in connection with dealings in the securities of the Company.

18. Disclosure of certain types of agreements binding listed entities as disclosed under clause 5A of paragraph A of Part A of Schedule III of these regulations.

Not applicable as no such agreement is in place.

19. Compliance with discretionary requirement

The Board has taken cognizance of the discretionary requirements as specified in Part E of Schedule II of Regulation 27(1) of the Listing Regulations and are being reviewed from time to time which are as follows:

a) The Board

During the period under review, the Managing Director has also been designated as the Chairperson of the Board.

The Company has 2 (two) woman independent directors on its board of directors.

b) Shareholder Rights:

The financial results of the Company are published in the newspapers and submitted to the stock exchange within the prescribed timelines.

The financial results are also available on the website of the Company at https://hamptonsky.in/investor-relation/.

c) Modified opinion(s) in audit report

During the year under review, there is no audit qualification/modified opinion in your Company's Financial Statements nor has there been a matter of emphasis made during the year. Your Company continues to adopt best practices to ensure a regime of financial statements with unmodified audit opinion.

d) Separate posts of Chairperson and the Managing Director or the Chief Executive Officer

During the period under review, the Managing Director has also been designated as the Chairperson of the Board.

e) Reporting of Internal Auditor:

The internal control systems of the Company are routinely tested and verified by the Internal Auditors and significant audit observations and follow-up actions are reported to the Audit Committee.

f) Independent Directors

1 (One) separate meeting of Independent Directors was held on March 28, 2025, whereby, all the Independent Directors were present, without the presence of the Non-Independent Directors and the members of the management of the Company.

g) Risk Management

The Company has a duly constituted Risk Management Committee the details of related to the composition, roles and responsibilities of such Committee are provided in this report under the head 'Board Committees'.

By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Date: 06.09.2025	**Sd/-**	**Sd/-**
Place: Gurugram	**(Kavya Arora)**	**(Ketki Gupta)**
	Managing Director	**Joint Managing Director**
	DIN: 02794500	**DIN: 06814775**

ANNEXURE - A

Declaration by the Managing Director and CEO under Regulation 26(3) read with Part D of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Compliance with Code of Conduct

The Members
Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and industries Limited)

In accordance with Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby confirm that, all the Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct, as applicable to them, for the financial year ended on March 31, 2025.

Sd/-

Date: 25th August, 2025 | **Kavya Arora**

Place: Gurugram | **Managing Director**

DIN: 02794500

ANNEXURE - B

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Members of
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
CIN: L74899DL1987PLC027050
Add: 205, Second Floor, Kirti Mahal, Rajendra Place,
Patel Nagar West, Central Delhi, New Delhi, Delhi,
India, 110008

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Hampton Sky Realty Limited (Formerly known as Ritesh Properties and Industries Limited)** bearing **CIN L74899DL1987PLC027050** and having registered office at **205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar West, Central Delhi, New Delhi, Delhi, India, 110008** (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34 (3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to me / us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority/ies.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Mr. Sanjeev Arora*	00077748	25/10/2004
2.	Mrs. Sandhya Arora	07425174	05/09/2024
3.	Mr. Kavya Arora	02794500	31/10/2011
4.	Mr. Deva Pampapathi Reddy	01939650	27/10/2023
5.	Mr. Sandeep Puri	10757596	05/09/2024
6.	Mrs. Sulbha Jindal	10766818	05/09/2024
7.	Mr. Probir Arora	10032179	05/09/2024
8.	Ms. Benu Sehgal	03556496	05/09/2024
9.	Mr. Rupinder Singh Sabharwal	03592557	07/09/2024

**Ceased from the position of Managing Director of the company w.e.f. 03.08.2025*

Further, Mr. Gurpreet Singh Brar (DIN:06597336), Mr. Surendar Kumar Sood (DIN:01091404) and Ms. Shweta Sehgal (DIN:06970433), Independent Directors of the Company have ceased to be the Independent Directors of the Company from September 24, 2024 due to the completion of their term of five years.

Ensuring the eligibility of for the continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For MZ & Associates
Company Secretaries

Sd/-
CS Mohd Zafar
(Partner)
Membership No: FCS 9184
C.P. No.: 13875
UDIN: F009184G001121702

Place: New Delhi
Date: 30/08/2025

ANNEXURE - C

COMPLIANCE CERTIFICATE ON COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

The Members
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
CIN: L74899DL1987PLC027050
Add: 205, Second Floor, Kirti Mahal, Rajendra Place,
Patel Nagar West, Central Delhi, New Delhi, Delhi,
India, 110008

1. We have examined the compliance of conditions of Corporate Governance by Hampton Sky Realty Limited (Formerly known as Ritesh Properties and Industries Limited) ("the Company"), for the year ended on March 31, 2025, as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) for the financial year ended March 31, 2025.

2. The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to a review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

3. In our opinion and based on our review and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of the Corporate Governance as stipulated in Regulation 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C, D and E of Schedule V of the Listing Regulations during the year ended March 31, 2025.

4. We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For MZ & Associates
Company Secretaries

Sd/-
CS Mohd. Zafar
(Partner)
Membership No: FCS 9184
C.P. No.: 13875
UDIN: F009184G001121757

Place: New Delhi
Date: 30/08/2025

ANNEXURE - X

CERTIFICATION BY CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)
(Pursuant to Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Board of Directors
Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and industries Limited)

a. We have reviewed financial statements and the cash flow statement for the year ended 31st March 2025 and the best of our knowledge and belief;
   i. Statements do not contain any materially untrue statement or omit any material fact or contain statement that might be misleading;
   ii. These statements together present a true and fair view of the Company's affair and are in compliance with existing accounting standards, applicable laws and regulations;

b. They are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's code of conduct;

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have not found any significant deficiencies in the design or operation of such internal controls;

d. We have indicated to the Auditors and the Audit Committee that there are no: -
   i. Significant changes in internal control over financial reporting during the year;
   ii. Significant changes in accounting policies during the year; and
   iii. Instances of significant fraud have come to our notice, which involve the management or an employee of the Company having significant role in the Company's internal control system over financial reporting.

For Hampton Sky Realty Limited
(Formerly known as Ritesh Properties and Industries Limited)

Place: Gurugram	**Sd/-**	**Sd/-**
Date: 25th August, 2025	**Kavya Arora**	**(Deepak Sharma)**
	Managing Director	**Chief Financial Officer**
	DIN: 02794500	

INDEPENDENT AUDITOR'S REPORT

To the Members of

HAMPTON SKY REALTY LIMITED

(Formerly Ritesh Properties and Industries Limited)

Report on the Audit of the Standalone Financial Statements

1. Opinion

We have audited the accompanying Standalone Financial Statements of HAMPTON SKY REALTY LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss including Other Comprehensive Income, Statement of changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Standalone Financial Statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone 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 generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit including other comprehensive profit, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) 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 Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1.	***Evaluation of Provision and Contingent Liabilities:*** As at the Balance Sheet date, the Company has significant open litigation and other contingent liabilities as disclosed in note no. 42. The assessment of the existence of the present legal or constructive obligation, analysis of the probability or possibility of the related payment require the management to make judgement and estimates in relation to the issues of each matter. The management with the help of opinion and advise of its experts have made such judgements and estimates relating to the likelihood of an obligation arising and whether there is a need to recognize a provision or disclose a contingent liability. Due to the inherent complexity and level of judgement relating to recognition, valuation and presentation of provision and contingent liabilities, this is considered a key audit matter.	***Our Audit procedure included:*** · We have reviewed and held discussions with the management to understand their processes to identify new possible obligations and changes in existing obligations for compliance with the requirements of Ind AS 42 on Provisions, Contingent Liabilities and Contingent Assets. · We have also discussed with the management significant changes from prior periods and obtained a detailed understanding of these items and assumptions applied. In addition, we have reviewed: · the details of the proceedings before the relevant authorities including communication from the advocates / experts; · legal advises / opinions obtained by the management, if any, from experts in the field of law on the legal cases; · status of each of the material matters as on the date of the balance sheet. · We have assessed the appropriateness of provisioning based on assumptions made by the management and presentation of the significant contingent liabilities in the Standalone Financial Statements.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual Report but does not include the standalone financial statements and our auditor's report thereon. The other information comprising the above documents is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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.

5. Management's Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and 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 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 Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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.

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. 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" 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 including (Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flow 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 Ind AS specified under Section 133 of the Act, read with relevant rules issued thereunder;

   e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 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" to this report;

   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 explanation given to us, the remuneration paid / provided by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act;

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements – Refer Note 42 to the Standalone Financial Statements;

      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses ;

      iii. There were no amounts, which were required to be transferred to the Investor Education and Protection Fund by the Company.

      iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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 the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Khandelwal Jain & Co.,
Firm Registration No. 105049W
Chartered Accountants

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510
UDIN: 25472510BMLNLM5506

Place: Gurugram
Dated: 30 May, 2025

Annexure – "A" to the Independent Auditors' Report on the Standalone Financial Statements

Annexure referred to in paragraph 7 (1) of the Independent Auditors' Report of even date to the members of **HAMPTON SKY REALTY LIMITED** on the Standalone Financial Statements for the year ended 31st March 2025, we report that:

I. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situations of its Property, Plant and Equipment including Right of use assets.

(B) The Company is maintaining proper records showing full particulars of intangible assets.

(b) Property, Plant and Equipment have been physically verified by the management during the year and there is a regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets and as informed, no material discrepancies were noticed on such verification.

(c) According to the information and explanation given by the management, the title deeds of all the immovable properties were held in the name of the Company. Further, the lease agreements where the Company is a lessee were duly executed in favour of the company.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

II. (a) The inventories consist of project in progress and land. According to the information and explanations given to us, inventories have been physically verified by the management at reasonable intervals during the year. In our opinion having regard to the nature and location of stocks, the frequency of physical verification is reasonable. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at points of time during the year, from banks or financial institutions on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly results filed by the Company with such banks or financial institutions are in agreement with the unaudited books of account of the Company, of the respective quarters.

III. The Company has made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year, in respect of which

a) According to information and explanations given to us, the Company has granted loans, or made investments, or stood guarantee during the year to the following entities. However, the company has not provided any Security or provided advance in nature of loans during the year to subsidiary company, Joint Venture, Associate and others.

				Rs. in Lakhs
Particulars	**Invest-ments**	**Guaran-tees**	**Loans**	**Advances in nature of loans**
Aggregate amount granted/ provided during the year				
- Subsidiaries	312.88**	233.33*	135.21	-
- Joint Ventures	0.34	-	699.67	-
- Associates	-	-	-	-
- Others	-	-	-	-
Balance outstanding as a balance sheet date in respect of the above case				
- Subsidiaries	312.88	233.33	135.21	-
- Joint Ventures	0.34	-	699.67	-
- Associates	-	-	-	-
- Others	-	-	-	-

*This includes joint guarantee of Rs. 700 lakhs extended to Finton Homes by three guarantors, wherein the one-third share of Hampton Sky Realty Limited amounted to Rs. 233.33 lakhs.

**During the year the Company has invested in its partly owned partnership firm of Rs. 312.68 lakhs.

b) In our opinion and according to the information and explanation given to us and on the basis of our examination of the records of the Company, the guarantees provided, security given and the terms and conditions of the grant of all loans and advances in nature of loans are, prima facie, not prejudicial to the interest of the Company.

c) In our opinion and according to the information and explanation given to us, the schedule of repayment of principal and payment of interest with respect to loans and advances in the nature of loans, has been stipulated and the repayments or receipts are generally regular.

d) In our opinion and according to the information and explanation given to us, there are no material amounts which are overdue for more than 90 days.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan granted by the Company has fallen due during the year, and hence reporting under clause 3(iii)(e) of the Order is not applicable.

f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no such cases are found where the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

IV. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

V. According to the information and explanation given to us, the Company has not accepted any deposits within the meaning of the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Accordingly, reporting under paragraph 3(v) of the Order is not applicable to the Company.

VI. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under section 148 (1) of the Companies Act, 2013 for the business activity of the Company.

VII. (a) According to the information and explanations given to us and records examined by us, the Company is generally regular in depositing, with the appropriate authorities, undisputed statutory dues including provident fund, employee's state insurance, income-tax, Goods and service tax and service tax, cess and other material statutory dues wherever applicable.

According to information and explanation given to us, and as per the records examined by us, no undisputed arrears of statutory dues outstanding as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, the dues which have not been deposited on account of disputes and the forum where the dispute is pending, are as under:

Sl. No.	Name of the Statute	Nature of Dues	Year	Amount (Rs. in lakhs)	Forum where Dispute is pending
1	Income tax Act, 1961	Income Tax	2012-13, 2014-15, 2017-18 and 2018-19	1195.02	CIT(A), New Delhi
2	Income tax Act, 1961	Income Tax	2011-12, 2018-19 and 2021-22	120.07	AO, New Delhi

VIII. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

IX. (a) According to the information and explanations given to us and records examined by us as at balance sheet date, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us and on the basis of our examination of the records, the Company has not taken any term loan during the year and hence reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) According to the information and explanations given to us and procedures performed by us, the Company has not raised any loans during the year on pledge of securities held in its subsidiaries, joint ventures or associate companies.

X. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the reporting under clause 3(x)(b) of the Order is not applicable to the Company.

XI. (a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud on or by 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 in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

XII. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

XIII. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the standalone financial statements as required under Indian Accounting Standard 24, "Related Party Disclosures" specified under Section 133 of the Act.

XIV. (a) In our opinion and based on our examination, the company has an adequate internal audit system commensurate with the size and nature of its business.

(b) We have considered, the internal audit reports of the Company issued till date, for the period under audit.

XV. According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

XVI. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi) (a) of the Order is not applicable to the Company.

(b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

XVII. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

XVIII. There has been no resignation of the statutory auditors of the Company during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.

XIX. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the 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 viability 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 get discharged by the Company as and when they fall due.

XX. (a) In our opinion and according to the information and explanations given to us, there are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

b) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 in respect of ongoing projects. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Khandelwal Jain & Co.
Firm Registration No. 105049W
Chartered Accountants

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510
UDIN: 25472510BMLNLM5506

Place: Gurugram
Dated: 30 May, 2025

Annexure – “B” to the Independent Auditors' Report on the Standalone Financial Statements

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”)

To the Members of

HAMPTON SKY REALTY LIMITED

(Formerly Ritesh Properties and Industries Limited)

We have audited the internal financial controls over financial reporting of **HAMPTON SKY REALTY LIMITED** (“the Company”) as of 31st March 2025 in conjunction with our audit of the Standalone 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 the 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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to the standalone financial statements 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 (“ICAI”) and the Standards on Auditing as specified under Section 143 (10) of the Act, to the extent applicable to an audit of internal financial controls. 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 were 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 standalone 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 over financial reporting with reference to the standalone financial statements.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting with reference to the standalone financial statements 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, 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 the generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 with reference to the standalone financial statements, 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 with reference to the standalone financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to the standalone financial statements 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls over financial reporting with reference to standalone financial statements and such internal financial controls over financial reporting with reference to these standalone financial statements were operating effectively as at March 31, 2025, based on the criteria for internal control over financial reporting established by the Company considering the essential components of internal controls stated in the Guidance Note issued by ICAI.

For Khandelwal Jain & Co.
Firm Registration No. 105049W
Chartered Accountants

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510
UDIN: 25472510BMLNLM5506

Place: Gurugram
Dated: 30 May, 2025

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in ₹ Lakhs)

Particulars	Note No.	As on 31st March, 2025	As on 31st March, 2024
ASSETS			
Non-current Assets			
(a) Property, Plant and Equipment	4	1,245.57	592.90
(b) Right of Use Assets	5	7.98	19.18
(c) Other Intangible Assets	6	3.75	-
(b) Financial Assets			
(i) Investments	7	8,419.93	5,888.35
(ii) Others	8	85.44	72.29
(e) Deferred Tax Assets (Net)	9	562.63	-
(f) Other Non Current Assets	10	53.70	35.00
Total Non-Current Assets		**10,379.00**	**6,607.72**
Current Assets			
(a) Inventories	11	9,289.31	7,762.80
(b) Financial Assets			
(i) Investments	12	1.51	1,353.71
(ii) Trade Receivables	13	288.62	224.40
(iii) Cash and Cash Equivalents	14	19.20	623.82
(iv) Bank Balances other than (iii) above	15	203.54	200.50
(v) Loans	16	1,784.83	961.96
(vi) Other Current Financial Assets	17	534.64	12.24
(c) Current Tax Assets (Net)	18	71.26	51.67
(d) Other Current Assets	19	2,078.78	3,139.87
Total Current Assets		**14,271.69**	**14,330.97**
Total Assets		**24,650.69**	**20,938.69**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	20	2,742.08	2,742.08
(b) Other Equity	21	13,535.69	11,313.64
Total Equity		**16,277.77**	**14,055.72**
LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	418.61	30.59
(ii) Lease Liability	5	5.85	13.81
(iii) Others	23	140.36	130.75
(b) Provisions	24	36.06	20.78
(b) Deferred Tax Liabilities	9	-	65.86
Total Non-Current Liabilities		**600.88**	**261.79**
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	25	6,866.30	5,820.72
(ii) Lease Liability	5	3.10	6.73
(iii) Trade Payables	26		
(A) total outstanding dues of micro enterprises and small enterprises ; and		30.34	1.83
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		348.82	162.70
(iv) Others	27	386.92	182.11
(c) Other Current Liabilities	28	106.08	405.21
(d) Provisions	29	30.48	41.88
Total Current Liabilities		**7,772.04**	**6,621.18**
Total Equity and Liabilities		**24,650.69**	**20,938.69**
Summary of Material accounting policies and other notes to Standalone Financial Statements	1 - 69		

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510

Place: New Delhi
Date: 30.05.2025

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

Sd/- **(Sanjeev Arora)** **Chairman Cum Managing Director** **(DIN: 00077748)**	**Sd/-** **(Kavya Arora)** **Executive Director & WTD** **(DIN: 02794500)**
Sd/- **(Tarandeep Kaur)** **Company Secretary** **(ACS42144)**	**Sd/-** **(Deepak Sharma)** **Chief Financial Officer** **(PAN:FRTPS3563K)**

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Audited Standalone Statement of Profit and Loss for the Period ended 31st March, 2025

Sr. No.	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	INCOME			
I	Revenue from operations	30	2,569.05	18,262.39
II	Other Income	31	1,802.57	284.02
III	**Total Income (I+II)**		**4,371.62**	**18,546.41**
IV	**EXPENSE**			
	Cost of Material Consumed	32	291.79	-
	Purchase of Stock-in-Trade	33	252.17	17,122.37
	Changes In Inventories of Stock-In-Trade	34	22.75	(1,666.37)
	Employee Benefits Expense	35	345.42	358.72
	Finance Costs	36	324.47	460.59
	Depreciation and amortization expenses	37	145.34	62.96
	Other Expenses	38	1,372.13	1,056.95
	Total Expenses (IV)		**2,754.07**	**17,395.22**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**		1,617.55	1,151.19
VI	**Exceptional Items**		-	-
VII	**Profit / (loss) before tax (V-VI)**		**1,617.55**	**1,151.19**
VIII	**Tax expense**			
	(1) Current Tax		-	(36.85)
	(2) Deferred Tax & MAT Credit	9	(634.53)	(0.62)
	(3) Income Tax Paid (Earlier Year)		-	5.46
IX	**Profit / (Loss) for the year (VII-VIII)**		**2,252.08**	**1,183.20**
X	**Other Comprehensive Income ('OCI')**			
	(A) Items that will not be reclassified to profit or loss			
	Re-measurement gains/(loss) on defined benefits plans		(15.16)	3.67
	Tax Impact on above Item		(3.82)	0.92
	Gain/(Loss) as Equity Instruments through OCI		(8.83)	1,372.55
	Tax Impact on above Item		(2.22)	(345.44)
	Other Comprehensive Income (OCI) (After Tax)		**(30.03)**	**1,031.69**
XI	**Total Comprehensive Income for the year (IX+X)**		**2,222.05**	**2,214.90**
	Earnings per equity share			
	Basic EPS	39	0.82	0.43
	Diluted EPS		0.82	0.43
	Summary of Material accounting policies and other notes to Standalone Financial Statements	1 - 69		

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510

Place: New Delhi
Date: 30.05.2025

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

Sd/-
(Sanjeev Arora)
Chairman Cum Managing Director
(DIN: 00077748)

Sd/-
(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Sd/-
(Tarandeep Kaur)
Company Secretary
(ACS42144)

Sd/-
(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Statement of Cash Flow for the period ended 31st March '2025

Particulars		For the year ended 31st March, 2025		For the year ended 31st March, 2024
Cash Flow from Operating Activites				
Net profit / (loss) before tax		**1,617.56**		**1,151.19**
Adjustment for :				
Depreciation and Amortisation	145.34		62.96	
Finance Cost	324.47		460.59	
Balances Written Back	(4.13)		(86.26)	
Foreign Exchange Gain	-		(70.99)	
Gain on Termination of Lease	(0.78)		-	
Profit on sale of Fixed Assets	(1,683.27)		-	
Interest Income and Dividend	(36.80)		(36.76)	
Balance Written Off	1.80		0.15	
Provision for Doubtful Debts	12.99		7.06	
		(1,240.37)		336.75
Operating cash flow before changes in working capital		**377.18**		**1,487.95**
Changes in Working Capital:				
Trade Receivables & Other Current Assets	(423.51)		(1,668.09)	
Inventories	(1,667.71)		(2,555.98)	
Trade Payables & Other Current Liabilities	121.05		(401.43)	
		(1,970.17)		**(4,625.50)**
Net cash generated from operations before tax		**(1,592.98)**		**(3,137.56)**
Taxation				5.46
Net Cash from/(used) in Operating Activites (A)		**(1,592.98)**		**(3,143.02)**
Cash Flow from Investing Activites				
Sale/(Purchase)of Investments	(1,188.21)		(436.55)	
Investment in Fixed Deposit	-		(196.93)	
Sale/(Purchase) of Property, Plant and equipment	1,026.14		(122.20)	
Interest/Dividend Received(net)	42.65		27.69	
		(119.43)		**(727.99)**
Net Cash used in Investing Activities (B)		**(119.43)**		**(727.99)**
Cash Flow from Financing Activites				
Proceeds/(Repayment) of Term Loan	1,433.59		4,844.09	
Payment of Lease Liability	(3.03)		(5.78)	
Fianance Cost	(322.76)		(454.81)	
		1,107.79		**4,383.49**
Net Cash generated from Financing Activities (C)		**1,107.79**		**4,383.49**
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)		**(604.62)**		**512.48**
Add: Cash & Cash Equivalents as at beginning of the Year		623.82		111.33
Cash & Cash Equivalents as at the end of the Year (note no.14)		**19.20**		**623.82**

Notes:
1. The above Statement of Cash flows has been prepared under the “Indirect Method” as set out in Indian Accounting Standard-7, “Statement of Cash Flows”.
2. Figures in brackets represents cash outflows.
3. Components of cash and cash equivalents :-

Particulars		As at 31st March, 2025		As at 31st March, 2024
Cash in hand		10.92		4.03
Balances with scheduled Banks				
- In Current Accounts		8.28		619.79
Cash & Cash Equivalents		**19.20**		**623.82**
Summary of Material accounting policies and other notes to Standalone Financial Statements	1 - 69			

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510

Place: New Delhi
Date: 30.05.2025

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

Sd/-
(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

Sd/-
(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Sd/-
(Tarandeep Kaur)
Company Secretary
(ACS42144)

Sd/-
(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

Statement of Changes in Equity for the period ended 31st March, 2025

(A) Equity Share Capital

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount	Amount
Balance at the Beginning of the year	**2,742.08**	**2,742.08**
Changes in equity share capital due to prior period errors	**-**	**-**
Restated balance at the beginning of the current year	**2,742.08**	**2,742.08**
Changes in equity share capital during the year	-	
Balance at the End of the year	**2,742.08**	**2,742.08**

(B) Other Equity

(Amount in ₹ Lakhs)

Particulars	Reserves and Surplus				Other Comprehensive Income	Total
	Securities Premium Reserve	Retained Earnings	Capital Reserve	Revaluation Reserve	Change in Fair Value of Equity Instruments through OCI	
As on 31.03.2023	**2,064.58**	**3,895.08**	**2,846.63**	**110.67**	**(2.64)**	**8,914.33**
Profit/(Loss) for the year	-	1,183.21	-	-	-	1,183.21
Other Comprehensive Income/ (Loss) for the year	-	4.60	-	-	1,027.11	1,031.70
Transfer to Retained Earnings	-	0.95	-	-	(0.95)	-
Transfer to Revaluation Reserve				184.41		184.41
Equity Component	-		-	-		-
As on 31.03.2024	**2,064.58**	**5,083.83**	**2,846.63**	**295.08**	**1,023.52**	**11,313.64**
Profit/(Loss) for the year	-	2,252.08	-	-	-	2,252.08
Other Comprehensive Income/ (Loss) for the period	-	-	-	-	(30.03)	(30.03)
Transfer to Retained Earnings	-	-	-	-	-	-
Equity Component	-	-	-	-	-	-
Other	-	-	-	-	-	-
As on 31.03.2025	**2,064.58**	**7,335.91**	**2,846.63**	**295.08**	**993.49**	**13,535.69**

Summary of Material accounting policies and other notes to Standalone Financial Statements
The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date
For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510

Sd/-
(Sanjeev Arora)
Chairman Cum Managing Director
(DIN: 00077748)

Sd/-
(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Place: New Delhi
Date: 30.05.2025

Sd/-
(Tarandeep Kaur)
Company Secretary
(ACS42144)

Sd/-
(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

1. **Company Overview**

   Hampton Sky Realty Ltd (the company) is engaged in the business of Real Estate Business, Textiles, trading in Shares and Derivatives and Mobile. The company is a public limited company incorporated with the name of Ritesh Agro Private Limited and domiciled in India and has its registered office at 205, Second Floor, Kirti Mahal, Rajendra Place, New Delhi 110008. Shares of the company are listed on Bombay Stock Exchange, Mumbai, India. The company has changed its name to Hampton Sky Realty Limited with effect from 6th October, 2023.

2. **Recent Pronouncements**

   Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 07 May 2025, MCA issued the Companies (Indian Accounting Standards) Amendment Rules, 2025, which made certain amendments to Ind AS 21. The Effects of Changes in Foreign Exchange Rates, effective from April 01, 2025. These amendments define currency exchangeability, provide guidance on estimating spot exchange rates when a currency is not exchangeable and include related disclosure requirements. The Company does not expect this amendment to have any significant impact on its financial statements.

3. **Material Accounting Policies**

   a. **Compliance with IND AS**

      The Standalone Financial Statements have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.

      The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said Standalone Financial Statements.

      The preparation of the said Standalone Financial Statements requires the use of certain critical accounting estimates and judgments. It also requires the management to exercise judgment in the process of applying the Company's accounting policies. The areas where estimates are significant to the Standalone Financial Statements, or areas involving a higher degree of judgment or complexity, are disclosed in Note 40.

      The Standalone Financial Statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements' and division II of schedule III of the Companies Act 2013.

      In preparing the Standalone 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.

      Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the Standalone Financial Statements, where applicable or required. All the amounts included in the Standalone Financial Statements have been rounded off to the nearest Lakhs upto two decimals, as required by General Instructions for preparation of Standalone Financial Statements in Division II of Schedule III to the Companies Act, 2013, except per share data and unless stated otherwise.

      These Standalone Financial Statements are approved for issue by the Board of Directors on 30th May, 2025.

   b. **Historical Cost Convention**

      The Standalone Financial Statements have been prepared under the historical cost convention on accrual basis except where the Ind AS requires a different accounting treatment. The principal variations from the historical cost convention relate to financial instruments classified as fair value for the followings:

      i. Certain financial assets and liabilities and contingent consideration which are measured at fair values.

      ii. Assets held for sale measured at fair value less cost to sell.

      iii. Defined benefit plan assets measured at fair value.

      Historical Cost is generally based on the fair value of the consideration given in exchange for goods and services.

   c. **Use of Estimates and Judgments**

      The preparation of Standalone Financial Statements is in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and judgements that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the Standalone Financial Statements and the reported amounts of income and expense for the periods presented.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised, and future periods are affected.

d. Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

i. Expected to be realized or intended to be sold or consumed in normal operating cycle

ii. Held primarily for the purpose of trading, or

iii. Expected to be realized within twelve months after the reporting period other than for (a) above, or

iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

i. It is expected to be settled in normal operating cycle

ii. It is held primarily for the purpose of trading

iii. It is due to be settled within twelve months after the reporting period other than for (a) above, or

iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

e. Fair value measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

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

The Company categorizes assets and liabilities measured at fair value into one of three levels as follows:

· **Level 1**

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

A quoted price in an active market provides the most reliable evidence of fair value and shall be used without adjustment to measure fair value whenever available.

· **Level 2**

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

Level 2 inputs include the following:

a) Quoted prices for similar assets or liabilities in active markets.

b) Quoted prices for identical or similar assets or liabilities in markets that are not active.

c) Inputs other than quoted prices that are observable for the asset or liability.

d) Market – corroborated inputs..

· **Level 3**

They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data..

f. Property, Plant and Equipment (PPE)

An item is recognized as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. Property, Plant and Equipment are stated at actual cost less accumulated depreciation and impairment loss. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of CENVAT/GST) and any cost directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It includes professional fees and borrowing costs for qualifying assets.

Property, Plant, Equipment and Intangible Assets are not depreciated or amortized once classified as held for sale.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Significant Parts of an item of PPE (including major inspections) having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use.

Depreciation is provided for on straight line method on the basis of useful life. On assets acquired on lease (including improvements to the leasehold premises), amortization has been provided for on Straight Line Method over the primary period of lease.

The estimated useful lives and residual values are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

The useful life of property, plant and equipment are as follows: -

Asset Class	Useful Life
Building	10 Years
Plant & Machinery	10 Years
Furniture & Fixture	10 Years
Computers, Software & Office Equipments	03 Years to 05 Years
Vehicles	08 Years
Leasehold Improvements	03 Years

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

g. Intangible Assets

The Intangible assets is recognized as per IND AS 38, on purchase of intangible assets or self-created if, and only if it is probable that the future economic benefits that are attributable to the asset will flow to the company and the cost of the asset can be measured reliably.

All expenditure on intangible items is expensed as incurred unless it qualifies as intangible assets. The carrying value of intangible assets is assessed for recoverability by reference to the estimated future discounted net cash flows that are expected to be generated by the asset. Where this assessment indicates a deficit, the assets are written down to the market value or fair value as computed above.

Purchase of computer software used for the purpose of operations is capitalized. However, any expenses on software support, maintenance, upgrade etc. payable periodically is charged to the Statement of Profit & Loss.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortized on straight line basis over a period of its equate economic useful life.

h. Inventories

Inventory of Land and construction/development are valued at cost or net realizable value, whichever is lower. Cost of land purchased/acquired by the company include purchase/ acquisition price plus stamp duty and registration charges etc. Construction/development expenditure includes cost of development rights, all direct and indirect expenditure incurred on development of land /construction, attributable interest and financial charges and overheads relating to site management and administration less incidental revenues arising from site operations.

Inventory of Shares and Derivatives is determined at Cost or net realizable value whichever is lower.

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

I. Impairment of financial assets

The Company has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognized in order to compare it with the credit risk at the transition date. Further, the Company has not undertaken an exhaustive search for information when determining, at the date of transition to Ind AS, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

j. Cash and Cash Equivalents

Cash and cash equivalent in the Balance sheet comprises of cash at bank and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in values. Cash and cash equivalents include balances with banks which are unrestricted for withdrawal and usage.

k. Financial Instruments

A Financial Instrument is any contract that gives rise to

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

a financial asset of one entity and a financial liability or equity instrument of other entity. The financial instruments are recognized in the balance sheet when the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial instruments at initial recognition.

i) Financial Assets

Initial Recognition:

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement:

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity:

- Debt instruments at amortized cost.
- Debt instruments at fair value through other comprehensive income (FVTOCI).
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL).
- Equity instruments measured at fair value through other comprehensive income (FVTOCI).

Debt instruments at amortized cost: -

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

a. Financial assets are held within a business model whose objective is to hold these assets to collect contractual cash flows and

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

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

Debt instrument at FVTOCI:

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL:

Any debt instrument, that does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Equity investments (Other than investment in subsidiary)

All other equity investments are measured at fair value. For Equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. This amount is not reclassified from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Financial assets are measured at fair value through profit or loss unless they are measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in Statement of Profit and Loss.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

De-recognition of financial assets:

A financial asset is de-recognized only when

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

- The Company has transferred the rights to receive cash flows from the financial asset or
- retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets:

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix considers historical credit loss experience and is adjusted for forward looking information. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L).

ii) Equity Instruments and Financial Liabilities:

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered and the definitions of a financial liability and an equity instrument.

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all its liabilities, Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

iii) Financial liabilities:

Initial Recognition:

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the fair value. Transaction costs that are directly attributable to financial liabilities (other than financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial liability.

Subsequent measurement:

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial period which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

De-recognition of financial liabilities:

Financial liabilities are de-recognized from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in the Statement of Profit and Loss as other gains/ (losses).

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

l. **Provisions, Contingent Liabilities and contingent Asset**

i) A provision is recognized when the company has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the balance sheet date. When appropriate, the time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

ii) Contingent Liability are disclosed in respect of possible obligation that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company. A contingent liability also arises, in rare cases, where a liability cannot be recognized because it cannot be measured reliably. Contingent Liability is disclosed in the Standalone Financial Statements by way of note to accounts where the possibility of an outflow of resources embodying economic benefits is remote. (Refer Note-42)

iii) Contingent asset is disclosed in the Standalone Financial Statements by way of note to accounts where the economic benefits are probable..

m. **Income tax:**

Income tax comprises of current and deferred income tax. Income tax is recognized as an expense or income in the Statement of Profit and Loss.

Current income tax:

Current income tax is recognized based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Deferred Tax:

Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognized for all temporary differences between the Standalone Financial Statements carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment date. Deferred tax assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.

Such assets are reviewed at each Balance Sheet date to reassess realization, deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities.

Minimum Alternative Tax ("MAT") credit is recognized as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.

n. **Revenue Recognition:**

Revenue is measured at the fair value of the consideration received/ receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government and is net of rebates and discounts.

Revenue is recognised in the statement of profit and loss to the extent that it is probable that the economic benefits will flow to the Company and the revenue and costs, if applicable, can be measured reliably.

The Company has applied five step model as per Ind AS 115 'Revenue from contracts with customers' to recognise revenue in the standalone financial statements.

The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met:

a) The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or

b) The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or

c) The Company's performance does not create an asset with an alternative use to the Company and the entity has an enforceable right to payment for performance completed to date

For each performance obligation satisfied over time, The Company recognise revenue over time

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

by measuring the progress towards complete satisfaction of that performance obligation.

i) Revenue from Real Estate

Revenue from sale of land and plots is recognized in financial year in which agreement to sell / application form is executed and there exist no uncertainty in the ultimate collection of consideration from buyer. In case there is remaining substantial obligation as per agreement to sell the revenue is recognized as per percentage of completion method.

Revenue from Common Area Maintenance Charges is recognized on accrual basis and in accordance with the respective agreement.

ii) Revenue from Textile Business

Revenue from the textile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

iii) Revenue from Trading of Shares

Revenue from the trading of share business during ordinary activities is measured at the fair value of consideration received or receivable. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, there is no continuing effective control over, or managerial involvement and the amount of revenue can be measured reliably.

iv) Revenue from Mobile Division

Revenue from the Mobile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

o. Other Income:

i) Dividend Income

Dividend income is recognized in profit or loss on the date on which the entity's right to receive payment is established.

ii) Interest Income

Interest income is recognized using the effective interest method.

The effective interest rate is the rate that exactly discounts estimated future cash payment or receipt through the expected life of the financial instrument to:

- The gross carrying amount of the financial asset, or
- The amortized cost of the financial liability.

In calculating interest income, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired after initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

p. Borrowing Costs

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period to get ready for their intended use are capitalized as part of the cost of that asset.

Other borrowing costs are recognized as an expense in the period in which they are incurred.

q. Leases

As a lessee

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

i. the contract involves the use of an identified asset

ii. the Company has substantially all of the economic benefits from use of the asset through the period of the lease and

iii. the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use asset (“ROU”) and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

As a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value (Less than 50,000/- per month). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

r. Employee Benefit Expense

Short term employee benefits

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Long-Term employee benefits

Compensated expenses which are not expected to occur within twelve months after the end of period in which the employee renders the related services are recognized as a liability at the present value of the defined benefit obligation at the balance sheet date.

Post-employment obligations

I. Defined contribution plans

Provident Fund and employees' state insurance schemes

All employees of the Company are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India. In addition, some employees of the Company are covered under the employees' state insurance schemes, which are also defined contribution schemes recognized and administered by the Government of India.

The Company's contributions to both these schemes are expensed in the Statement of Profit and Loss. The Company has no further obligations under these plans beyond its monthly contributions.

ii. Defined Benefits Gratuity plan

The Company provides for gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee salary and years of employment with the Company. The Company provides for the Gratuity Plan based on actuarial valuations in

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

accordance with Indian Accounting Standard 19 (revised), "Employee Benefits". The present value of obligation under gratuity is determined based on actuarial valuation using Project Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Defined retirement benefit plans comprising of gratuity, un-availed leave, post-retirement medical benefits and other terminal benefits, are recognized based on the present value of defined benefit obligation which is computed using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. These are accounted either as current employee cost or included in cost of assets as permitted.

The company has policy of expiry of un-availed leave at end of the financial year, hence no provision is required for leave encashment.

iii. Actuarial gains and losses are recognized in OCI as and when incurred.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest as defined above), are recognized in other comprehensive income except those included in cost of assets as permitted in the period in which they occur and are not subsequently reclassified to profit or loss.

The retirement benefit obligation recognized in the Standalone Financial Statements represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of reductions in future contributions to the plans.

Termination benefits

Termination benefits are recognized as an expense in the period in which they are incurred.

s. Earnings per share

The Company presents the Basic and Diluted EPS data. Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

t. Segment Reporting

Identification of segments:

Operating segments are reported in a manner consistent with the internal financial reporting provided to the Chief Operating Decision Maker (CODM) i.e. Board of Directors. CODM monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the Standalone Financial Statements. The primary reporting of the Company has been performed on the basis of business segments. The analysis of geographical segments is based on the areas in which the Company's products are sold or services are rendered.

Allocation of common costs:

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items:

The Corporate and other segment include general corporate income and expense items, which are not allocated to any business segment.

u. Cash Flow Statement

Cash flows are reported using the indirect method. The cash flows from operating, investing and financing activities of the Company are segregated.

v. Exceptional Items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Company.

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

4 PROPERTY, PLANT AND EQUIPMENT

(Amount in ₹ Lakhs)

Particulars	Land	Building	Plant & Machinery	Lease Hold Improvement	Furniture & Fixture	Office Equipments	Vehicles	Total
Gross Carrying Value								
As At March 31, 2023	**-**	**96.28**	**177.75**	**-**	**36.87**	**28.32**	**345.24**	**684.46**
Additions	223.03	7.15	17.20	-	0.70	4.54	18.99	271.61
Disposal								-
As At March 31, 2024	**223.03**	**103.43**	**194.95**	**-**	**37.57**	**32.85**	**364.23**	**956.07**
Additions	-	-	33.00	141.20	175.53	13.50	655.13	1,018.36
Disposal	223.03						5.95	228.98
As At March 31, 2025	**-**	**103.43**	**227.95**	**141.20**	**213.10**	**46.36**	**1,013.41**	**1,745.44**
Accumulated Depreciation								
As At March 31, 2023	**-**	**20.34**	**66.87**	**-**	**30.91**	**24.22**	**164.82**	**307.15**
Additions	-	8.05	10.61	-	0.45	4.97	31.92	55.99
Disposal	-			-				
As At March 31, 2024	**-**	**28.39**	**77.47**	**-**	**31.35**	**29.19**	**196.74**	**363.14**
Additions	-	8.21	10.05	35.30	4.44	7.90	74.76	140.66
Disposal							3.96	3.96
As At March 31, 2025	**-**	**36.61**	**87.52**	**35.30**	**35.79**	**37.09**	**267.54**	**499.84**
Net Carrying Value								
As At March 31, 2024	**223.03**	**75.04**	**117.48**	**-**	**6.21**	**3.67**	**167.49**	**592.90**
As At March 31, 2025	**-**	**66.83**	**140.43**	**105.90**	**177.31**	**9.27**	**745.87**	**1,245.57**

5 Right of Use Asset and Lease Liability

(Amount in ₹ Lakhs)

The following is carrying value of Right of Use assets for the year ended 31st March, 2025

Particulars	Building
As at April 01, 2023	-
Additions	
Addition during the year	26.32
Deletion	
Lease termination during the year	-
Amortisation	7.14
As at March 31, 2024	**19.18**
Additions	
Addition during the year	-
Deletion	
Lease termination during the year	7.77
Amortisation	3.43
As at March 31, 2025	**7.98**

The aggregate amortisation expense on ROU assets is included under depreciation and amortisation expense in statement of Profit and Loss for the year ended March 31, 2025.

(Amount in ₹ Lakhs)

The following is the break-up of current and non-current lease liabilities as at March 31, 2025.

Particulars	As at 31st March, 2025	As at 31st March, 2024
Current Liabilities	3.10	6.73
Non-Current Liabilities	5.85	13.81
Total	**8.95**	**20.54**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

The following is the carrying value of lease liability for the year ended March 31, 2025

(Amount in ₹ Lakhs)

Particulars	Total
As at April 01, 2023	-
Additions	
Addition during the year	26.32
Finance cost accrued during the year	2.02
Deletion	
Lease Rent Concession	-
Payment of lease liabilities including interest	7.80
As at March 31, 2024	**20.54**
Additions	
Addition during the year	-
Finance cost accrued during the year	0.95
Deletion	
Lease Rent Termination	8.55
Payment of lease liabilities including interest	3.99
As at March 31, 2025	**8.95**

(a) The Company incurred Rs. 93.66 Lakhs and Rs. 86.27 Lakhs for the years ended March 31, 2025 and 2024, respectively, towards expenses relating to short-term leases and leases of low-value assets.

(b) The total cash outflow for leases is Rs. 94.61 Lakhs and Rs. 88.29 Lakhs for the years ended March 31, 2025 and 2024, respectively, including cash outflow for short term and low value leases.

(c) Lease contracts entered by the Company pertain for buildings taken on lease to conduct its business in the ordinary course.

(d) The Company does not have any lease restrictions and commitment towards variable rent as per the contract.

(e) The weighted average incremental borrowing rate applied to lease liabilities is 8.50% during the year.

6 Intangible Assets - Other than R&D

(Amount in ₹ Lakhs)

Particulars	Amount
Gross Carrying Value	
As At March 31, 2023	
Additions	-
Disposal	-
As At March 31, 2024	**-**
Additions*	5.00
Disposal	-
As At March 31, 2025	**5.00**
Accumulated Amortization & Impairment	
As At March 31, 2023	
Additions	-
Disposal	-
As At March 31, 2024	-
Additions	1.25
Disposal	-
As At March 31, 2025	**1.25**
Net Carrying value	
As At March 31, 2024	**-**
As At March 31, 2025	**3.75**

*Intangible asset consists of Franchise/ License fees

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

7 Non-Current Financial Assets - Investments

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Investments - Unquoted in Subsidiaries & Joint Ventures		
- In Equity Shares	0.63	0.10
- In Prefernce Shares	1,900	-
- In Partnership Firm	5,399.39	4,781.02
Investments - Unquoted in Equity Instruments		
- Other Investments	1,119.91	1,107.23
Total	**8,419.93**	**5,888.35**

Details of Partnership Firm

Name of Firm	**Finton Homes**
Name of Partners	M/s Hampton Sky Realty Limited, Mr. Chander Shekhar and Mr. Hemant Sood
Total Capital	Rs. 13,352.33 Lakhs (Previous Year Rs. 11,457.25 Lakhs)
Share of Each Partner	55%, 22.50% and 22.50% respectively

(Amount in ₹ Lakhs, Except no. of Shares)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Financial assets measured at Amortised Cost				
(1) RPIL Healthcare Pvt Ltd (Wholly Owned Subsidiary)				
- Equity Shares		0.10	1,000	0.10
- Non Cumulative, Non participating (0.0001%) Compulsorily Covertiable Preference Shares	19,000,000	1,900.00		
(2) Hampton Sky Hospitality Pvt Ltd (Wholly Owned Subsidiary)	1,000	0.10	-	-
(3) Hampton Sky Hotels Pvt Ltd (Wholly Owned Subsidiary)	1,000	0.10	-	-
(4) Hampton Sky Farms Pvt Ltd (Joint Venture)	3,300	0.33	-	-
(5) Finton Homes (Partnership Firm)		5,399.39		4,781.02
Total		**7,300.02**		**4,781.12**
Financial assets measured at FVTOCI				
Investment in equity instruments				
Unquoted Equity Shares				
Femmella Fashions India Limited	422,607	1,119.91	422,607	1,107.23
Kishan Chand & Co Oil Industries Ltd.*	7,238	-	7,238	-
Vishal Udyog International Ltd. *	1,000	-	1,000	-
Total		**1,119.91**		**1,107.23**
Total Investment		**8,419.93**		**5,888.35**

*Shares are in Investor Education Protection Fund (IEPF)

Note:

Particulars	As at 31st March, 2025	As at 31st March, 2024
Aggregate amount of quoted investment	-	-
Aggregate market value of quoted investment	-	-
Aggregate amount of unquoted investment	8,419.93	5,888.35
Aggregate amount of impairment in value of investments	-	-

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

8 Non-Current Financial Assets - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Security Deposits*	85.44	72.29
Total	**85.44**	**72.29**

*Security Deposits primarily include deposits given towards electricity, telecommunication and others.

9 Deferred Tax Assets (Net)

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
A. Deferred Tax Assets		
Related to Unabsorbed Depreciation & Brought Forward Losses	645.94	232.89
Others	132.01	15.83
(A)	**777.95**	**248.72**
B. Deferred Tax Liability		
Related to Depreciation on Fixed Assets and Amortisation	-	(5.99)
Unrealised Gain	(215.32)	(308.59)
(B)	**(215.32)**	**(314.58)**
Net Deferred Tax Assets / (Liability) (C) = (A)-(B)	**562.63**	**(65.86)**

The movement in deferred tax asset / (liabilities) during the Year ended March 31, 2025

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2024	Recognised in Profit and Loss	Recognised in OCI	As at 31st March, 2025
Provision for Gratuity	15.83	3.99	(3.82)	16.00
Lease Liability	-	2.25		2.25
Unabsorbed depreciation/Business Losses	232.89	413.05		645.94
Others	(308.59)	97.50	(2.22)	(213.31)
Property, plant and equipment and intangible assets (Including ROU Assets)	(5.99)	117.74		111.75
Total	**(65.86)**	**634.53**	**(6.04)**	**562.63**

The movement in deferred tax asset/ (liabilities) during the Year ended March 31, 2024

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2023	Recognised in Profit and Loss	Recognised in OCI	As at 31st March, 2024
Provision for Gratuity	14.60	0.30	0.92	15.83
Lease Liability	-	-	-	-
Unabsorbed depreciation/Business Losses	232.46	0.43	-	232.89
Others	-	36.85	(345.44)	(308.59)
Property, plant and equipment and intangible assets (Including ROU Assets)	(5.88)	(0.11)	-	(5.99)
Total	**241.19**	**37.47**	**(344.52)**	**(65.86)**

10 Other Non Current Assets

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Capital Advance	53.70	35.00
Total	**53.70**	**35.00**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

11 Inventories

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Stock-in-Trade		
Real Estate*	9,289.31	7,694.67
Mobile	-	68.13
Total	**9,289.31**	**7,762.80**

*Expenses for Project & Land Development included in Stock of Real Estate incurred till 31.03.2025 and 31.03.2024 are Rs. 3,373.33 Lakhs and Rs. 1,824.07 Lakhs respectively .

12 Current Financial Assets - Investments

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Trade Investments		
Investments in Equity Instruments-Equity shares*		
Quoted		
Equity Shares of Listed Entities	1.51	1,353.71
Total	**1.51**	**1,353.71**

*Investments in Equity Instruments (Quoted) are carried at FVTOCI & valued as per the Closing Trading price (BSE) as on 28.03.2025

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Financial assets measured at FVTOCI				
Investment in equity instruments				
Quoted Equity Shares				
Waaree Renewable Technologies			84,110	1,182.12
Vodafone Idea Limited			11,500	1.52
Nahar Ploy Films Ltd	420	0.83	420	0.75
Nahar Spinning Mills Ltd	330	0.69	330	0.88
BLS Intl Servs Ltd.			40,000	125.66
Cox & Kings Limited	2,000		2,000	-
Nippon India ETF Liquid Bees	0.18		41	0.41
IDBI Bank Ltd.			52,105	42.16
Yes Bank Ltd.			825	0.19
Total Investment measured at FVTOCI	**2750.18**	**1.51**	**191,331**	**1,353.71**

Note:

	As at March 31, 2025	As at March 31, 2024
Aggregate Value of quoted investment	1.51	1,353.71
Aggregate market value of quoted investment	1.51	1,353.71

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

13 Trade Receivables **(Amount in ₹ Lakhs)**

Particulars	As at 31st March, 2025	As at 31st March, 2024
Trade Receivables Undisputed - considered good	254.93	187.45
Trade Receivables Undisputed - considered Doubtful	-	-
Less: Allowance for expected credit loss	10.82	0.46
Trade Receivables Disputed - considered Good	-	-
Trade Receivables Disputed - considered Doubtful	53.74	44.01
Less: Allowance for expected credit loss	9.23	6.60
Total	**288.62**	**224.40**
Break-up of security details		
(i) Secured, considered good;	-	-
(ii) Unsecured, considered good;	254.93	187.45
(iii) Doubtful	53.74	44.01
	308.67	**231.46**
Less : Impairment allowance for trade receivables	20.05	7.06
Total	**288.62**	**224.40**

* Trade Receivable include receivables from related party is Nil (Previous Year Rs. 63.25 Lakhs)

(Amount in ₹ Lakhs)

Ageing Analysis of Trade Recevivables as at 31st March, 2025

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6months - 1 Year	1 - 2 Years	2-3 Years	More than 3 Years	
Trade Receivables Undisputed - considered good	-	-	213.86	11.50	22.12	3.61	3.84	**254.93**
Trade Receivables Undisputed - considered Doubtful	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Good	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Doubtful	-	-	5.12	4.61	11.30	19.56	13.15	**53.74**
Gross Value								**308.67**
Less : Impairment allowance for trade receivables								20.05
Net Value	**-**	**-**	**218.98**	**16.11**	**33.42**	**23.17**	**16.99**	**288.62**

(Amount in ₹ Lakhs)

Ageing Analysis of Trade Recevivables as at 31st March, 2024

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6months - 1 Year	1 - 2 Years	2-3 Years	More than 3 Years	
Trade Receivables Undisputed - considered good	63.25	-	107.94	7.09	9.17	-	-	**187.44**
Trade Receivables Undisputed - considered Doubtful	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Good	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Doubtful	-	-	5.49	5.81	19.56	13.15	-	**44.01**
Gross Value								**231.45**
Less : Impairment allowance for trade receivables								7.06
Net Value	**63.25**	**-**	**113.43**	**12.90**	**28.73**	**13.15**	**-**	**224.40**

Refer note no. 44 for information about receivables from related party.

No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person.

Trade receivables are non-interest bearing and are generally on terms of 30-120 days.

The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

The movement in allowance for expected credit loss and credit impairment is as under: -

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	**7.06**	-
Additions	12.99	7.06
Write Off (net of recovery)	-	-
Closing balance	**20.05**	**7.06**

14 Cash and Cash Equivalents ("C & CE")

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Balances with banks-In current accounts	8.28	619.79
Cash in hand	10.92	4.03
Total	**19.20**	**623.82**

15 Bank Balances other than Cash & Cash Equivalents

(Amount in ₹ Lakhs)

Total	As at 31st March, 2025	As at 31st March, 2024
Fixed Deposits (Maturity less than 12 Months)	203.54	200.50
Total	**203.54**	**200.50**

16 Loans

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Loans and Advances to Related Parties	1,635.75	961.48
Loans and Advances to Other Body Corporate	149.08	0.48
	1,784.83	**961.96**
Less: Impairement allowance for Loan & Advance receivable		-
Total	**1,784.83**	**961.96**
Sub-classification of Loans:		
(i) Loans Receivables considered good - Secured;	-	-
(ii) Loans Receivables considered good - Unsecured;	1,784.83	961.96
(iii) Loans Receivables which have significant increase in Credit Risk; and	-	-
(iv) Loans Receivables - credit impaired	-	-

There are Loans due by Director of Rs. 795.45 lakhs (as on March 31, 2024 Rs. 807.45 lakhs) and no amount due by firms or private companies respectively in which any director is a partner or a director or a member except loan given to Subsidiary Companies Rs. 140.63 Lakhs (as on March 31, 2024; Rs. 5.43 Lakhs) (refer note no. 44).

17 Other Current Financial Assets

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Accrued Interest	6.74	7.32
Duty Drawback Receivable	-	3.41
EMD Deposit	1.50	1.50
Others - From Related Party (Receivable against sale of investments)	526.40	-
Total	**534.64**	**12.24**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

18 Current Tax Assets (Net)

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Income Tax Against Appeals	10.00	10.00
TDS Receivables	61.26	41.67
Total	**71.26**	**51.67**

19 Other Current Assets

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Prepaid Expenses	28.12	24.29
Advance to Suppliers#	429.07	1,647.92
Advance for underwriting of flats (Refer Note no. 44)	630.00	200.00
Balance with Government Authorities	976.93	1,262.56
Others	14.66	5.11
Total	**2,078.78**	**3,139.87**

#There are no advances to directors or other officers of the Company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member.

20 Equity Share Capital

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Authorised Share Capital		
28,150,000 (Previous FY - 28,150,000) equity shares of Rs. 1/- each	**2,815.00**	**2,815.00**
Issued, Subscribed and fully paid-up Share Capital		
27,42,07,700 (Previous FY - 27,42,07,700) equity shares of Rs. 1/- each	**2,742.08**	**2,742.08**
Total	**2,742.08**	**2,742.08**

a) Terms/rights attached to equity shares

The Company has only one class of Equity Shares having a par value of Rs. 1 per share. Each holder of Equity shares is entitled to one vote per share. Each Equity holder is eligible for dividend on pro-rata basis. The dividend, if any, declared by the Board is paid after obtaining shareholders' approval in ensuing AGM.

b) Reconciliation of Equity Shares Outstanding at the beginning and at the end of year

(Amount in ₹ Lakhs)

Particulars	31.03.2025	31.03.2024
Equity shares at the beginning of the year	274,207,700	274,207,700
Add: Shares Issued		-
Shares issued pursuant to stock split		-
Less: Shares Cancelled		-
Equity shares at the end of the year	**274,207,700**	**274,207,700**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

c) Shareholders holding more than 5 percent of Equity Shares in the Company

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares	In Percentage (%)	Number of shares	In Percentage (%)
Sanjeev Arora	7,92,25,915	**28.89%**	7,89,90,915	**28.81%**
Findoc Finvest Pvt Ltd	10,19,77,050	**37.19%**	10,19,77,050	**37.19%**

* Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE.

Details of Promoters, their shareholding & Changes in shareholding if any

Promoter Name	As at 31st March, 2025		As at 31st March, 2024		% Changes in shareholding
	Number of shares	In Percentage (%)	Number of shares	In Percentage (%)	
Sanjeev Arora	7,92,25,915	**28.89%**	7,89,90,915	**28.81%**	0.08%
Findoc Finvest Pvt Ltd	10,19,77,050	**37.19%**	10,19,77,050	**37.19%**	0.00%
Kavya Arora	71,67,415	**2.61%**	71,67,415	**2.61%**	0.00%
Sandhya Arora	41,17,880	**1.50%**	40,52,880	**1.48%**	0.02%
Ketki Arora	29,47,396	**1.07%**	29,47,396	**1.07%**	0.00%
Sanjeev Arora HUF	19,32,300	**0.70%**	19,32,300	**0.70%**	0.00%
Guneet Arora	2,13,030	**0.08%**	2,13,030	**0.08%**	0.00%
Aria Arora	40	**0.00%**	40	**0.00%**	0.00%
Femmella Fashions India Ltd	80,77,600	**2.95%**	80,77,600	**2.95%**	0.00%

* Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE.

21 Other Equity

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Securities Premium	2,064.58	2,064.58
Retained Earnings	7,335.91	5,083.83
Capital Reserve	2,846.63	2,846.63
Revaluation Reserve	295.08	295.08
Equity Component of Debenture	(0.00)	(0.00)
Other Comprehensive Income	993.49	1,023.52
Total	**13,535.69**	**11,313.64**

(i) Securities Premium

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	2,064.58	2,064.58
Increase/(Decrease) during the year		
Closing Balance	**2,064.58**	**2,064.58**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

(ii) Retained Earnings

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	5,083.82	3,895.08
Transfer to OCI	-	0.95
Net profit/(loss) for the year	2,252.08	1,187.81
Closing Balance	**7,335.90**	**5,083.82**

(iii) Capital Reserve

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	2,846.63	2,846.63
Increase/(Decrease) during the year	-	-
Closing Balance	**2,846.63**	**2,846.63**

(iv) Revaluation Reserve

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	295.08	110.67
Increase/(Decrease) during the year*	-	184.41
Closing Balance	**295.08**	**295.08**

*For the year ended 31st March, 2024, Gain on revaluation of land of Rs. 184.41 Lakhs is regrouped from Revenue from Real Estate Activities to Revaluation Reserve.

(v) Other Comprehensive Income

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	1,023.52	(2.64)
Items of Other Comprehensive Income		
Remeasurement of Defined benefit plans (Including Tax Impact)	(18.98)	-
Change in value of Equity Instruments Designated through OCI (Including Tax Impact)	(11.05)	1,027.11
Transfer to Retained Earnings	-	(0.95)
Closing Balance	**993.49**	**1,023.52**

The Description of the nature and purpose of each reserve within equity is as follows:

(i) Securities Premium

Securities premium is used to record the premium on issue of shares. The reserve is utilised in accordance with the provision of the Companies Act 2013

(ii) Retained Earnings

Retained earnings are the profits that the Company has earned till date less any transfers to dividends or other distributions paid to shareholders.

(iii) Capital Reserve

Capital Reserves stand pursuant to amalgamation of Hampton Sky Realty Ltd., Ritesh Spinning Mills Ltd., Ritesh Impex Pvt. Ltd. and HB Fibre Pvt. Ltd. and settlement with bank anad waiver amount transfer to capital reserve.

(iv) Revaluation Reserve

Revaluation reserve represents the increase in the value of property, plant, and equipment arising from revaluation in accordance with Ind AS.

(Amount in ₹ Lakhs)

22 Non-Current - Borrowings

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured		
Loan from Bank (Secured Against Vehicles)	418.61	30.59
Total	**418.61**	**30.59**

(Amount in ₹ Lakhs)

Repayment Schedule	Amount
2025-26	**119.76**
2026-27	**110.94**
2027-28	**114.73**
2028-29	**125.04**
2029-30	**67.90**

Note 22.1: Vehicle loans Terms:

1 Vehicle Loan from HDFC Bank amounting to Rs.258.28 lakhs is secured by hypothecation of a Lexus car. The loan carries interest at 8.46% p.a. and is repayable in 60 equated monthly instalments of Rs.5.29 lakhs each.

2 Vehicle Loan from HDFC Bank amounting to Rs.35.00 lakhs is secured by hypothecation of a Toyota camry car. The loan carries interest at 8.95% p.a. and is repayable in 60 equated monthly instalments of Rs.0.73 lakhs each.

3 Vehicle Loan from HDFC Bank amounting to Rs.5.50 lakhs is secured by hypothecation of a Honda Amaze car. The loan carries interest at 9.65% p.a. and is repayable in 60 equated monthly instalments of Rs.0.12 lakhs each.

4 Vehicle Loan from HDFC Bank amounting to Rs.11.00 lakhs is secured by hypothecation of a Skoda Slavia car. The loan carries interest at 8.15% p.a. and is repayable in 48 equated monthly instalments of Rs.0.27 lakhs each.

5 Vehicle Loan from Bank of Baroda amounting to 30.00 lakhs is secured by hypothecation of a Toyota Hycorss car. The loan carries interest at 8.80% p.a. and is repayable in 60 equated monthly instalments of 0.63 lakhs each.

6 Vehicle Loan from Toyota Financial Services India Ltd amounting to Rs.225.00 lakhs is secured by hypothecation of a Lexus car. The loan carries interest at 8.68% p.a. and is repayable in 60 equated monthly instalments of Rs.4.64 lakhs each.

7 Vehicle Loan from Axis Bank amounting to Rs.96.77 lakhs is secured by hypothecation of a Toyota vellfire car. The loan carries interest at 7.25% p.a. and is repayable in 60 equated monthly instalments of Rs.1.93 lakhs each.

8 Vehicle Loan from Axis Bank amounting to Rs.21.72 lakhs is secured by hypothecation of a Toyota Innova car has been repaid & closed as at 31st March 2025.

9 Vehicle Loan from YES Bank amounting to Rs.53.73 lakhs is secured by hypothecation of a Mercedes Benz car has been repaid & closed as at 31st March 2025.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

23 Non-Current Financial Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Unsecured		
Security Deposits*	140.36	130.75
Total	**140.36**	**130.75**

* Security Deposits Represents interest free deposits received from the allottees against electricity connection and facility maintenance

24 Non-Current Liabilities - Provision

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision for Employee Benefits		
Gratuity*	36.06	20.78
Total	**36.06**	**20.78**

* As per Actuarial Certificate

25 Current - Borrowings

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured		
Overdraft#	1,722.50	1,323.58
Current Maturities of Long-Term Debts*	119.70	33.62
Unsecured		
Loan from Related Parties	4,427.72	4,367.22
Loan from Others	596.39	96.30
Total	**6,866.30**	**5,820.72**

Overdraft limit is taken from State Bank of India with interest rate of 11.45% p.a.and is pledged against Immovable Property of the company of 12 Acre which is situated at village Bholapur, chandigarh road, Ludhiana. Immovable property is classified under Inventory.

* Current Maturities of Long - term Debts represent portion of vehicle loans amounting to Rs. 119.70 Lakhs (Previous Year Rs.33.62 Lakhs), which is payable within a period of 12 months. The vehicle loans from banks are secured by way of hypothecation of respective vehicle.

26 Trade Payables

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
total outstanding dues of micro enterprises and small enterprises (Refer Note no. 43) ; and	30.34	1.83
total outstanding dues of creditors other than micro enterprises and small enterprises	348.82	162.70
Total	**379.16**	**164.52**

Trade Payables Includes Rs.8.10 Lakhs (Previous Year Nil) Payables to Directors and Related Parties as Rent .

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

(Amount in ₹ Lakhs)

Ageing Analysis of Trade Payables as at 31st March 2025

Particulars	Unbilled Payables	Not Due	Outstanding for following years from due date of payment				Total
			Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
MSME	-	-	30.34	-	-	-	**30.34**
Others	-	-	330.92	17.90	-	-	**348.82**
Disputed dues - MSME	-	-	-	-	-	-	**-**
Disputed dues - Others	-	-	-	-	-	-	**-**
Total	**-**	**-**	**361.26**	**17.90**	**-**	**-**	**379.16**

Ageing Analysis of Trade Payables as at 31st March 2024

Particulars	Unbilled Payables	Not Due	Outstanding for following years from due date of payment				Total
			Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
MSME	-	-	1.83	-	-	-	**1.83**
Others	-	-	162.70	-	-	-	**162.70**
Disputed dues - MSME	-	-	-	-	-	-	**-**
Disputed dues - Others	-	-	-	-	-	-	**-**
Total	**-**	**-**	**164.52**	**-**	**-**	**-**	**164.52**

27 Current Financial Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Other Payables		
- Expenses Payable	296.35	87.89
- Interest Payable on MSMEDA Act, 2006	2.29	0.57
- Statutory Dues Payable	25.23	72.08
- Director's Remuneration Payable*	31.04	13.28
- Miscellaneous	32.01	8.29
Total	**386.92**	**182.11**

*Director's Remuneration Payables Includes Rs. 6.66 Lakhs as sitting fees (Previous Year Rs. 3.49 Lakhs) Payables to Directors.

28 Current Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Advance from Customers*	68.46	377.91
Security Deposit#	37.61	27.30
Total	**106.08**	**405.21**

*Advance from Customers Include Nil (Previous Year Rs. 100.00 Lakhs) from Related Parties.

#Security Deposits Include Rs. 34.61 Lakhs (Previous Year Rs. 21.53 Lakhs) from Related Parties.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

29 Current Liabilities - Provision

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision for Employee Benefits		
Gratuity*	30.48	41.88
Total	**30.48**	**41.88**

* As per Actuarial Certificate

30 Revenue from operations

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Revenue from Real Estate Activities*	2,298.78	2,550.25
Revenue from Sale of Mobile & Laptop	261.21	15,712.14
Revenue from Sale of Food Items	9.06	-
Total	**2,569.05**	**18,262.39**

*For the year ended 31st March, 2024, Gain on revaluation of land of Rs. 184.41 Lakhs is regrouped from Revenue from Real Estate Activities to Revaluation Reserve.

31 Other Income

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest Income		
From FDR	14.21	8.00
From Others	19.58	27.00
Dividend Received	3.00	1.76
Profit on Sale of Land	1,683.28	-
Duty Drawback	-	51.95
Foreign Exchange Fluctuation	-	70.99
Rent Received	55.33	36.26
Miscellaneous Income	27.17	88.06
Total	**1,802.57**	**284.02**

32 Cost of Material Consumed

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Cost of Goods Sold	291.79	-
Total	**291.79**	**-**

33 Purchase of Stock-in-Trade

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Purchase of Stock-in-Trade		
Land	44.75	1,500.32
Mobile and Laptop	195.93	15,622.01
Food Items	1.99	-
Other Products	9.50	-
Shares	-	0.03
Total	**252.17**	**17,122.37**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

34 Changes In Inventories of Stock-In-Trade

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Opening Stock	5,977.36	4,630.77
Closing Stock	5,915.99	5,977.35
Total	**61.37**	**(1,346.57)**
Less: Adjustment	**(38.62)**	**(319.80)**
Total	**22.75**	**(1,666.37)**

35 Employee Benefits Expenses

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
*Salaries and Bonus	332.09	340.70
Contribution to Provident and Other Funds	1.43	1.38
Gratuity Paid	3.51	4.10
Staff Welfare	8.39	12.54
Total	**345.42**	**358.72**

*Includes Directors Remuneration Rs. 198.24 Lakhs (Previous Year Rs. 205.86 Lakhs)

*Includes Director's House Rent Allowances Nil, Special Allowance to Directors Nil, TDS on Non Monetory Benefit (Director) Rs. 6.24 Lakhs (Previous Year Sitting Fee Rs. 2.91 Lakhs, Director's House Rent Allowances Rs. 2.32 Lakhs , Special Allowance to Directors Rs. 1.64 Lakhs, TDS on Non Monetory Benefit (Director) Rs. 6.24 Lakhs).

36 Finance costs

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest to Banks	174.74	9.45
Interest to Others	146.45	433.19
Other Charges	3.28	17.95
Total	**324.47**	**460.59**

37 Depreciation and Amortisation Expenses

(Amount in ₹ Lakhs)

Particluars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Depreciation on Property, Plant & Equipment	140.66	55.82
Amortisation on Intangible Assets	1.25	-
Amortisation on ROU Assets	3.43	7.14
Total	**145.34**	**62.96**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

38 Other Expenses

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Business Promotion & Advertisement	174.08	320.08
Power & Fuel	37.05	26.79
Fees & Taxes	18.68	15.51
Insurance Expenses	8.72	6.54
Auditor Remuneration		
- Audit Fees	6.00	6.00
- Out of Pocket Expense for audit	0.46	0.21
- Certification Fees	0.20	0.25
Professional Charges	164.18	121.72
Rent	93.66	86.27
Tour & Travelling	80.01	90.71
Repair & Maintainance	54.53	36.13
Freight & Consignment Expense	6.86	41.15
CSR Expenses	63.15	99.73
IT & Communication Expenses	16.52	14.50
Office Expenses	14.46	4.88
Subscription & Membership	5.77	27.02
Watch & Wards	138.19	144.29
Provision for Doubtful Debts	12.99	7.06
Donation	92.00	-
Share of Loss in Partnership firm	366.57	-
Director Sitting Fees	6.66	-
Miscellaneous Expenses	11.39	8.11
Total	**1,372.13**	**1,056.95**

39 Earning per Share (EPS) - In accordance with the Indian Accounting Standard (Ind AS-33)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Basic Earnings Per Share		
Profit /(Loss) After Tax	2,252.08	1,183.20
Profit Attributable to Ordinary Shareholders	2,252.08	1,183.20
Weighted Average Number of Ordinary Shares	274,207,700	274,207,700
(used as denominator for calculating Basic EPS)		
Nominal Value of Ordinary Share	**Rs.1/-**	**Rs.1/-**
Earnings Per Share - Basic	0.82	0.43
Diluted Earnings Per Share		
Profit /(Loss) After Tax	2,252.08	1,183.20
Profit Attributable to Ordinary Shareholders	2,252.08	1,183.20
Weighted Average Number of Ordinary Shares	274,207,700	274,207,700
(used as denominator for calculating Diluted EPS)		
Nominal Value of Ordinary Share	**Rs.1/-**	**Rs.1/-**
Earnings Per Share - Diluted	0.82	0.43

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

40. Critical Accounting Estimates and Judgments

The estimates and judgments used in the preparation of the said Standalone Financial Statements are continuously evaluated by the Company, and are based on historical experience and various other assumptions and factors (including expectations of future events), that the Company believes to be reasonable under the existing circumstances. The said estimates and judgments are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Although the Company regularly assesses these estimates, actual results could differ materially from these estimates–even if the assumptions under-lying such estimates were reasonable when made, if these results differ from historical experience or other assumptions do not turn out to be substantially accurate. The changes in estimates are recognized in the Standalone Financial Statements in the period in which they become known.

The areas involving critical estimates, assumptions or judgments are:

1. Useful lives of property, plant and equipment's
2. Measurement defined benefit obligation
3. Estimation of provisions & contingent liabilities refer
4. Estimation of fair value of unlisted securities

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

41. During the year, Company has recognized the following amounts in the Standalone Financial Statements as per Ind AS19 "Employees Benefits"

a) Defined Contribution Plan

Contribution to Defined Contribution Plan, maintained under the Employees Provident Fund Scheme by the Central Government, is charged to Profit and Loss Account as under:

(Amount in ₹ Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Employer's Contribution to ESIC	0.21	0.19
Employer's Contribution to PF	1.22	1.19

b) Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation and the obligation for leave encashment is recognized in the same manner as gratuity.

Table Showing Changes in Present Value of Obligations:

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Present value of the obligation at the beginning of the period as provided by the Company	62.65	58.02
Interest cost	4.54	4.21
Current service cost	3.51	4.10
Past Service Cost	0.00	0.00
Benefits paid (if any)	(19.32)	0.00
Actuarial (gain)/loss	15.16	(3.67)
Present value of the obligation at the end of the period	66.55	62.65

(The amount to be recognized in the Balance Sheet):

Period	As on: 31-03-2025	As on: 31-03-2024
Present value of the obligation at the end of the period	66.55	62.65
Fair value of plan assets at end of period	0.00	0.00
Net liability/(asset) recognized in Balance Sheet and related analysis	66.55	62.65
Funded Status - Surplus/ (Deficit)	(66.55)	(62.65)

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

(Amount in ₹ Lakhs)

Expense recognized in the statement of Profit and Loss:

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Interest cost	4.54	4.21
Current service cost	3.51	4.10
Past Service Cost	0.00	0.00
Expected return on plan asset	0.00	0.00
Expenses to be recognized in P&L	8.05	8.30

(Amount in ₹ Lakhs)

Other comprehensive (income) / expenses (Remeasurement)

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Cumulative unrecognized actuarial (gain)/loss opening. B/F	16.25	19.93
Actuarial (gain)/loss – obligation	15.16	(3.67)
Actuarial (gain)/loss - plan assets	0.00	0.00
Total Actuarial (gain)/loss	15.16	(3.67)
Cumulative total actuarial (gain)/loss. C/F	31.42	16.26

Actuarial assumptions provided by the company and employed for the calculations are tabulated:

Discount rate	6.75 % per annum	7.25 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Withdrawal rate (Per Annum)	10.00% p.a.	5.00% p.a.

Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations. (Amount in ₹ Lakhs)

01 Apr 2025 to 31 Mar 2026	30.48
01 Apr 2026 to 31 Mar 2027	1.97
01 Apr 2027 to 31 Mar 2028	1.99
01 Apr 2028 to 31 Mar 2029	4.28
01 Apr 2029 to 31 Mar 2030	1.71
01 Apr 2030 Onwards	26.11

Sensitivity Analysis: (Amount in ₹ Lakhs)

Particulars	As on: 31-03-2025	As on: 31-03-2024
Defined Benefit Obligation	66.55	62.65
a) Impact of the change in discount rate		
Impact due to increase of 1%	63.99	60.77
Impact due to decrease of 1%	69.40	64.53
b) Impact of the change in Growth Rate		
Liability with 1% increase in Salary Growth Rate	69.43	63.44
Liability with 1% decrease in Salary Growth Rate	63.93	62.06
c) Impact of the change in Withdrawal Rate		
Liability with 1% increase in Withdrawal Rate	66.72	62.82
Liability with 1% decrease in Withdrawal Rate	66.34	62.46

42. Commitments & Contingencies

Contingent Liabilities not provided for in respect of:

(Amounts in Lakhs)

Particulars	**As at 31st March, 2025**	**As at 31st March, 2024**
Guarantees given by banks on behalf of the Company	Nil	Nil
Claims against the Company not acknowledged as debt in financial statements	Nil	Nil
Impact of pending litigations not acknowledged as debt in financial statements	Nil	Nil
Income tax Matters not acknowledged as debt in financial statements	1315.09	1266.82
Estimated Amount of Capital Commitment (Net of Advances)	135.20	135.20

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

a) The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its Standalone Financial Statements. The Company does not expect the outcome of these proceedings to have a material impact on its financial position.

b) The Company Periodically Review all its long-term contracts to assess for any material foreseeable losses, Based on such review wherever applicable, the Company has adequate provisions for these long term contracts in the books of accounts as required under any applicable law/accounting standards

c) As at 31st March,2025 the Company did not have any outstanding long term derivative Contracts.

43. Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as follows:

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
The principal amount remaining unpaid to any supplier at the end of each accounting year	30.34	1.83
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	2.29	0.57
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note: The above information and that is given in 'Note-26' Trade Payables regarding Micro and Small Enterprises has been determined on the basis of information available with the Company and has been relied upon by the auditors.

44. Related Party Disclosures as required by IND AS -24

i) Related parties where control exists or with whom transactions have taken place during the year.

SUBSIDIARIES

- RPIL Healthcare Private Limited
- Hampton Sky Hotels Private Limited (w.e.f. 12.08.2024)
- Hampton Sky Hospitality Private Limited (w.e.f. 02.08.2024)
- Finton Homes (Partnership Firm)

ASSOCIATES

- Findoc Finvest Pvt. Ltd

JOINT VENTURE

- Hampton Sky Farms Private Limited (w.e.f. 28.08.2024)

ENTITIES UNDER CONTROL OF KMP & THEIR RELATIVES

o Kamal Oil & Allied Industries Ltd.

- o K P Advisors (Realty) Pvt Ltd.
- o Femmella Fashions India Ltd.
- o Ritesh Rentals (P) Ltd.
- o Arisudhana Industries Ltd.
- o NP Blockhouse Real Estate Pvt. Ltd.
- o Auster Securities Pvt. Ltd.
- o Kripra Real Estate Pvt. Ltd.
- o Ncube Protectives Pvt. Ltd.
- o Teneron Ltd
- o Godwin Securities Pvt. Ltd.

KEY MANAGERIAL PERSONNEL REPRESENTED ON THE BOARD

o Sanjeev Arora	Chairman cum Managing Director
o Kavya Arora	Whole Time Director
o D.P. Reddy	Director
o Surinder K Sood	Director (Ceased w.e.f. 24.09.2024)
o Gurpreet Singh Brar	Director (Ceased w.e.f. 24.09.2024)
o Shweta Sehgal	Director (Ceased w.e.f. 24.09.2024)
o Sandhya Arora	Director (Appointment w.e.f. 05.09.2024)
o Sandeep Puri	Director (Appointment w.e.f. 05.09.2024)
o Sulbha Jindal	Director (Appointment w.e.f. 05.09.2024)
o Benu Sehgal	Director (Appointment w.e.f. 05.09.2024)
o Probir Arora	Director (Appointment w.e.f. 05.09.2024)
o Rupinder Singh Sabharwal	Director (Appointment w.e.f. 07.09.2024)
o Tarandeep Kaur	Company Secretary
o Deepak Sharma	CFO

RELATIVES OF DIRECTOR

- o Guneet Arora

ii) The following is a summary of significant related party transactions:

Sr. No.	Name of Company/Firm/Individual	Nature of Transaction	2024-25 (Rs.)	2023-24 (Rs.)
1.	Femmella Fashions India Ltd.	Expenses made on behalf of company Allocated Cost of Common Facility used	Nil 32.94	1.21 29.38
2.	Sanjeev Arora	Loan Received back Director Remuneration Income Tax on Non-Monetary Perquisites. Rent Paid	12.00 120.00 6.24 18.00	3.00 120.00 6.24 18.00
3.	Sandhya Arora	Rent Paid	18.00	18.00
4.	K P Advisors (Realty) Pvt Ltd.	Unbilled Revenue Sale of Goods & Services Advance received	NIL 486.32 34.30	406.83 NIL NIL
5.	Kavya Arora	Director's Remuneration Rent Paid	72.00 18.00	72.00 18.00
6.	Guneet Arora	Advance taken Advance returned Back	NIL 100.00	100.00 NIL

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

7.	Roop kishore Fatehpuria #	Director's Remuneration Perks & Other Allowances	NIL NIL	13.86 5.94
8.	Surinder K Sood	Sitting Fee	0.95	1.29
9.	Gurpreet Singh Brar	Sitting Fee	0.71	0.70
10.	Shweta Sehgal	Sitting Fee	0.74	0.52
11.	D.P. Reddy	Sitting Fee	1.20	0.40
12	Probir Arora	Sitting Fee	0.50	NIL
13.	Sandeep Puri	Sitting Fee	0.62	NIL
14.	Sulbha Jindal	Sitting Fee	0.82	NIL
15.	Benu Sehgal	Sitting Fee	0.62	NIL
16.	Rupinder Singh Sabharwal	Sitting Fee	0.50	NIL
14.	Tarandeeep Kaur	Salary Loan Given Loan Received Back Reimbursement of Expenses	9.00 1.00 1.20 3.19	7.80 1.50 1.23 1.50
13.	Deepak Sharma	Salary Reimbursement of expenses	12.30 6.70	9.62 4.48
14.	Arisudhana Industries Ltd.	Rent Paid Operational Charges	8.12 0.37	4.84 NIL
15.	NP Blockhouse Real Estate Pvt. Ltd.	Loan Given Loan Received Back Loan Taken Loan Repaid Interest Received Interest Paid Expenses made on behalf of company	559.81 559.81 721.69 223.19 2.64 50.70 NIL	68.99 182.52 12.50 3.00 3.22 1.10 0.13
16.	Finton Homes	Share of Profits Sale of services (Electricity) Capital Contribution Capital Withdrawal Advance given against Property * Commission on Corporate Guarantee Expenses incurred on behalf of Company Purchase of Goods & Services	1,560.42 3.93 312.68 824.74 430.00 2.33 15.83 9.50	1,882.24 5.25 NIL 1,237.94 200.00 NIL 6.04 NIL
17.	RPIL Healthcare Private Limited	Loan Given Sale of Land	134.41 1900.00	2.93 NIL
18.	Hampton Sky Hotels Private Limited	Investment in Shares Loan Given Expenses paid on behalf of Company	0.10 0.40 0.71	NIL NIL NIL
19.	Hampton Sky Hospitality Private Limited	Investment in Shares Loan Given Expenses paid on behalf of Company	0.10 0.40 0.71	NIL NIL NIL
20.	Hampton Sky Farms Private Limited	Investment in Shares Loan Given Expenses paid on behalf of Company	0.34 699.67 0.76	NIL NIL NIL
21	Auster Securities Private Limited	Loan Given	1.00	NIL
22.	Findoc Investmart Pvt. Ltd.	Brokerage & Charges	1.45	0.28
23.	Findoc Finvest Pvt. Ltd.	Loan taken Loan Repaid Interest paid	170.00 610.52 480.49	3,566.00 NIL 419.75
24.	Kamal Oil and Allied Industries Ltd.	Loan paid Back	NIL	20.80

Roop Kishore Fatehpuria has ceased due to the demise as the Executive Director of the Company w.e.f. 01st April, 2024.

* The Company has entered into a Agreement with its subsidiary Finton Homes for underwriting of 50 units of 2 BHK Flats for Rs. 2100 Lakhs and has paid a sum of Rs. 4300 Lakhs (210 Lakhs for current year & Rs. 220 Lakhs for previous year) as advance. (In previous year the Company has entered into a Agreement for 100 units of 2 BHK Flats for Rs. 4200 Lakhs and has paid a sum of Rs. 200 Lakhs as advance). Total aggregate advance is of Rs. 6300 Lakhs. (Refer Note no. 19)

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

iii) Amount due from/To Related Parties

(In Lakhs)

	Particulars	As on 31.03.2025 (Rs.)	As on 31.03.2024 (Rs.)
i)	**Due to Related Parties (included in Unsecured Loans & Current Liabilities)**		
	Finton Homes	34.61	21.53
	DP Reddy	1.20	0.40
	Kavya Arora	8.09	4.40
	Surinder K Sood	0.95	1.29
	KP Advisors (Realty) Pvt. Ltd.	34.30	NIL
	NP Blockhouse Real Estate Pvt. Ltd.	551.94	10.19
	Shweta Sehgal	0.74	0.52
	Benu Sehgal	0.62	NIL
	Rupinder Singh Sabharwal	0.50	NIL
	Sandeep Puri	0.62	NIL
	Probir Arora	0.50	NIL
	Sulbha Jindal	0.82	NIL
	Arisudana Industries Ltd	NIL	4.35
	Findoc Finvest Pvt Ltd	3,875.46	4,357.04
	GS Brar	0.71	0.70
	Guneet Arora	NIL	100.00
	Sanjeev Arora	21.69	5.97
	Sandhya Arora	2.70	NIL
	Deepak Sharma	2.12	0.76
	Femmella Fashions India Limited	19.77	13.15
	Tarandeep Kaur	1.29	0.65
ii)	**Due from Related Parties (included in Loans & Advances & Sundry Debtors)**		
	Finton Homes	5,399.39	4,781.02
	Finton Homes (Underwriting)	630.00	200.00
	Arisudhana Industries Ltd.	0.20	NIL
	KP Advisors (Realty) Pvt. Ltd.	NIL	63.25
	Sanjeev Arora	795.45	807.45
	Auster Securities Private Limited	526.40	NIL
	Tarandeep Kaur	0.60	0.80
	Findoc Investmart Pvt Ltd	130.06	NIL
	Ncube Protectives Private Limited	148.60	148.60
	RPIL Healthcare Private Limited	139.83	5.43
	Hampton Sky Hotels Private Limited	1.11	NIL
	Hampton Sky Hospitality Private Limited	1.11	NIL
	Hampton Sky Farms Private Limited	700.43	NIL

45. Expenditure in Foreign Currency: Rs. 43.75 Lakhs.

Earning in Foreign Currency: NIL

46. Segment Reporting as per IND AS 108

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief operating decision maker regularly monitors and reviews the operating result of the whole company. As defined in Ind AS 108 "Operating Segments", the company's entire business falls under these Operational segments: -

1. Real Estate
2. Trading and Other Division

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Particulars	2024-25			2023-24		
	Real Estate	Trading & Other	Total	Real Estate	Trading & Others	Total
Segment Revenue						
Turnover	2,298.78	270.27	2,569.05	2,550.24	15,712.14	18,262.39
Segment Results						
Profit before Interest & Finance Cost	1,996.12	4.22	2,002.34	2,648.14	158.24	2,806.38
Unallocable Expenses	-	-	1,862.89	-	-	1,478.62
Operating Profit	-	-	139.45	-	-	1,327.76
Interest Expenses	-	-	324.47	-	-	460.59
Unallocable Income	-	-	1,802.57	-	-	284.02
Net Profit	-	-	1,617.55	-	-	1,151.19
Assets	24,126.47	524.22	24,650.69	17,469.69	3,469.00	20,938.69
Liabilities	7,909.34	463.58	8,372.92	4,593.63	2,289.35	6,882.98
Share Capital	-	-	2,742.08	-	-	2,742.08
Reserve & Surplus	-	-	13,535.69	-	-	11,313.64
Segment Depreciation	-	-	145.34	-	-	62.96
Segment other non-cash expense	-	-	-	-	-	-
Segment Capital Expenditure	1,017.52	0.84	1,018.36	223.03	48.58	271.61

Information about Reportable Segments: (In Lakhs)

47. Financial Instruments by category

The accounting classification of each category of financial instruments, their carrying value and fair value are as below:

(In Lakhs)

Particulars	Mar-25			Mar-24		
	FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
1) Financial Assets						
I) Investments (Note No. 7&12)	-	1,121.42	7,300.02	-	2,460.94	4,781.12
II) Trade receivables (Note No. 13)	-	-	288.62	-	-	224.40
III) Cash and Cash equivalents (Note No. 14)	-	-	19.20	-	-	623.82
IV)Bank Balances other than (iii) above (Note No. 15)	-	-	203.54	-	-	200.50
V) Loans (Note No. 16)	-	-	1,784.83	-	-	961.96
VI) Other receivables	-	-	620.08	-	-	84.53
Total Financial Assets	**-**	**1,121.42**	**10,216.29**	**-**	**2,460.94**	**6,876.33**
2) Financial liabilities						
I)Borrowings						
A) From Banks (Note No. 22 & 25)	-	-	418.61	-	-	30.59
B) From Others (Note No. 25)	-	-	6,866.30	-	-	5,820.73
II) Trade payables (Note No. 26)	-	-	379.16	-	-	164.52
III) Lease Liabilities (Note No. 5)	-	-	8.95	-	-	20.54
IV) Other liabilities	-	-	527.28	-	-	312.86
Total Financial Liabilities	**-**	**-**	**8,200.30**	**-**	**-**	**6,349.24**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

1 Fair Value measurement

Fair Value Hierarchy and valuation technique used to determine fair value:

	Level 1		Level 2		Level 3	
	As at March 31, 2025	**As at March 31, 2024**	**As at March 31, 2025**	**As at March 31, 2024**	**As at March 31, 2025**	**As at March 31, 2024**
Financial assets						
At fair value through other comprehensive income						
Investment	1.51	1,353.71	-	-	1,119.91	1,107.23

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and are categorized into Level 1, Level 2 and Level 3 inputs.

Significant estimates

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgment to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.

48. Financial risk management objectives and policies

The Company's principal financial liabilities, other than derivatives, comprise loans and borrowings, trade and other payables, and financial guarantee contracts. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

MANAGEMENT OF LIQUIDITY RISK

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The following table shows the maturity analysis of the Company's financial liabilities based on contractually agreed undiscounted cash flows as at the Balance Sheet date.

(In Lakhs)

Particulars	**Less than 12 months**	**1 to 5 Years**	**Above 5 Years**	**Total**
As at March 31, 2025				
I)Borrowings				**-**
A) From Banks (Note No. 22 & 25)		418.61		**418.61**
B) From Others (Note No. 25)	6,866.30			**6,866.30**
II) Trade payables (Note No. 26)	379.16			**379.16**
III) Lease Liabilities (Note No. 5)	3.10	5.85		**8.95**
IV) Other liabilities	386.92	140.36		**527.28**
Total				**8,200.30**

As at March 31, 2024				
I)Borrowings				
A) From Banks (Note No. 22 & 25)		30.59		**30.59**
B) From Others (Note No. 25)	5,820.73			**5,820.73**
II) Trade payables (Note No. 26)	164.52			**164.52**
III) Lease Liabilities (Note No. 5)	6.73	13.81		**20.54**
IV) Other liabilities	182.11	130.75		**312.86**
Total				**6,349.24**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments.

POTENTIAL IMPACT OF RISK	MANAGEMENT POLICY	SENSITIVITY TO RISK
INTEREST RATE RISK		
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates. a) Company has Fixed deposits with Banks amounting to Rs. 203.54 as at march 31st 2025 (200.50 Lakhs as at March 31st, 2024) Interest Income earned on fixed deposit for year ended March 31st, 2025 is Rs. 14.21 (8.13 Lakhs for the year ended March 31st, 2024) b) Company has Borrowing from Banks/FI amounting to Rs.6,136.26 Lakhs (Rs.5,744.84 Lakhs as at March 31st,2024) c) Interest Expenses on such borrowings for the year ended March 31st, 2025 is Rs. Rs.256.04 Lakhs (Rs.428.70 Lakhs for the year ended March 31st, 2024)	In order to manage its interest rate risk The Company diversifies its portfolio in accordance with the risk management policies.	As an estimation of the approximate impact of the interest rate risk, with respect to financial instruments, the Company has calculated the impact of a 1% change in interest rates. a) A 1% increase in interest rates would have led to approximately an additional Rs. 2.04 Lakhs gain for year ended March 31st, 2025 (Rs. 2.01 Lakhs gain for year ended March 31st 2024) in Interest income. A 1% decrease in interest rates would have led to an equal but opposite effect. b) A 1% increase in interest rates would have led to approximately an additional Rs. 61.36 Lakhs loss for year ended March 31st, 2025 (Rs. 57.45 Lakhs loss for year ended March 31st 2024) in Interest expense. A 1% decrease in interest rates would have led to an equal but opposite effect.

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Trade Receivables

Customer credit risk is managed by each business unit subject to the Company established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored. At 31 March 2025, the Company had top 10 customers that owed the Company more than ₹258.10 (at 31 March 2024: ₹191.25 Lakhs) and accounted for approximately 83.62% (at 31 March 2024: 82.63%) of all the receivables outstanding.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 13. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the management in accordance with the Company's policy. Counterparty credit limits are reviewed by the management on an annual basis, and may be updated throughout the year. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the balance sheet at 31 March, 2025 and 31 March, 2024 is the carrying amounts as illustrated in Note no 7, 8, 12, 15, 16.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Capital management

Capital includes issued equity capital and share premium and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximize the shareholder value.

(In Lakhs)

Particulars	Note	31-Mar-25	31-Mar-24
Borrowings	22 & 25	7,284.91	5,851.32
Less: Cash and Cash equivalents	14	19.20	623.82
Total Debt		7,265.71	5,227.50
Equity	20 & 21	16,277.76	14,055.72
Net Debt to Equity		44.64%	37.19%

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

49. Tax Reconciliation

(In Lakhs)

Particulars	31.03.2025	31.03.2024
Net Profit as per Profit and Loss Account (before tax)	1,617.56	1,151.19
Current Tax rate	25.17%	25.17%
Current Tax	407.11	289.73
Adjustment:		
Exempt u/s 10(2A)	-	(289.73)
Unabsorbed Depreciation/Losses	-	-
Others	(407.11)	-
Tax Provision as per Books	-	-

50. The title deeds of all the immovable properties, (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the Standalone Financial Statements included in property, plant and equipment and Right of Use Assets are held in the name of the Company as at the balance sheet date.

51. The Company does not have any Investment Property.

52. The Company has Granted Loan to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:

(a) without specifying any terms or period of repayment.

Type of Borrower	Amount of Loan or Advance in the nature of Loan Outstanding	Percentage of the total loans and Advances in the nature of Loan
Promoters cum Director	795.45	48.63%
Other Related Parties	840.30	51.37%
Total	**1,635.75**	**100.00%**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

53. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

54. The Company does not have any transaction with Struck Off Companies except below:

Name of Company	Nature of Transaction	Transaction during the year	Balance outstanding
Green Biofuels Farms Pvt Ltd	CAM Charges Services	9.73 Lakhs	40.59 Lakhs

55. During the Year, the Company has NO charge which is yet to be made register with ROC.

56. Following are the Ratios:

Ratios	Numerator	Denominator	As at 31.03.2025	As at 31.03.2024	% Variance	Reason for variance (if Above 25%)
Current ratio	Current Assets	Current Liabilities	1.84	2.16	(15.16%)	N.A.
Debt-Equity Ratio	Debt	Equity	0.45	0.42	7.51%	N.A.
Debt Service Coverage Ratio	EBITDA	Total Debt Service	1.69	4.58	(63.21%)	Due to increase in debt service.
Return on Equity Ratio	PAT	Shareholder's Fund	0.14	0.08	64.36%	Due to increase in Profit
Inventory Turnover Ratio	COGS	Avg Inventory	0.07	2.38	(97.21%)	Due to increase in COGS
Trade Receivable Turnover Ratio	Revenue from Operation	Avg Debtors	10.02	67.00	(85.05%)	Due to decrease in revenue from operations
Trade Payable Turnover Ratio	Purchases on Credit	Avg Creditor	0.93	32.66	(97.16%)	Due to decrease in purchase on credit
Net Capital Turnover Ratio	Revenue From Operation	Working Capital	0.40	2.37	(83.31%)	Due to decrease in revenue from operations
Net Profit Ratio	PAT	Revenue From Operation	0.88	0.06	1253.04%	Due to decrease in revenue from operations
Return on Capital Employed	EBIT	Capital Employed	0.12	0.11	(1.17%)	N.A.
Return on Investment	PAT	Capital Employed	0.13	0.08	59.82%	Due to increase in capital employed

57. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

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

The Group has not received from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding whether recorded in writing or otherwise that the Group shall:

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

58. The Company has carried out Impairment Test on its Fixed Assets as on March 31, 2025 and the Management is of the opinion that there is no asset for which impairment is required to be made as per IND-AS 36 - "Impairment of Assets".

59. The Company is Covered under section 135 of Companies Act, 2013. The following disclosure with regard to CSR activities: -

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Gross amount to be spent by Company during the year	23.68	33.08
Amount approved by the Board to be spent during the year	63.15	99.73
Unspent amount of previous year	-	-
Total	**63.15**	**99.73**
Amount spent during the year		
Contribution of acquisition of assets	-	-
On other purpose	63.15	99.73
Amount remaining unspent	-	-
Shortfall at the end of the reporting year	-	-
Total of previous year shortfall	-	-
Reason for shortfall	N.A.	N.A.
Nature of CSR Activities	Note1	Note1
Detail of related party transactions in relation to CSR expenditure as per Ind AS 24, Related Party Disclosures		
Krishna Pran Breast Cancer Care Charitable Trust	20.50	49.00

Note 1:

Nature of CSR activity includes promoting health care including prevntive healthcare by supporting civil hospitals, cancer trusts, dispensaries etc

60. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

61. The Company has not been declared as a wilfull defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when Standalone Financial Statements are approved.

62. The company has utilized funds raised from borrowing from banks & financial institution for the specific purpose for which they were issued and there were no funds which are pending for Utilization for specific purposes.

63. During the year, the company has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, from banks on the basis of security of current assets and the quarterly results filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

64. The Company does not have any transaction which is not recorded in the books of accounts but 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).

65. The company has complied with number of layers prescribed under companies act.

66. The company has not revalued its Property Plant and Equipment or Intangible Assets or both during the current year.

67. During the year, the Company by way of agreement to sell have sold its land situated at Focal Point Phase VIII, Dhandari Kalan, Ludhiana-Chandigarh Road, Ludhiana measuring 1.024 acres to its wholly owned subsidiary M/s RPIL Healthcare Private Limited for total consideration of Rs. 1,900 Lakhs based on independent valuation report. The control, rights, privileges and possession of the land has been transferred to wholly owned subsidiary. The sale consideration of land in the form of preference shares of the subsidiary has been received in 27th January, 2025. However, the registration of land in the name of subsidiary is yet to be executed.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

68. The Company has not filed any scheme of arrangements in terms of section 230 to 237 of the Companies Act 2013 during the year.

69. Corresponding figures of previous year have been regrouped / reclassified wherever deemed necessary and the figures have been rounded off to the nearest rupee.

For Khandelwal Jain & Co.,

Chartered Accountants
(Firm Registration No. 105049W)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510
Place: New Delhi
Date: 30.05.2025

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties & Industries Ltd.)

Sd/-
(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

Sd/-
(Kavya Arora)
Executive Director & WTD
(DIN: 00077748)

Sd/-
(Tarandeep Kaur)
Company Secretary
(ACS42144)

Sd/-
(Deepak Sharma)
CFO
(PAN: FRTPS3563K)

INDEPENDENT AUDITOR'S REPORT

To the Members of

HAMPTON SKY REALTY LIMITED

(Formerly Ritesh Properties and Industries Limited)

Report on the Audit of the Consolidated Financial Statements

1. Opinion

We have audited the accompanying Consolidated Financial Statements of HAMPTON SKY REALTY LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss including Other Comprehensive Income, Statement of changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Consolidated Financial Statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the 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 generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit including other comprehensive profit, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) 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 Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements of the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1.	***Evaluation of Provision and Contingent Liabilities:*** As at the Balance Sheet date, the Company has significant open litigation and other contingent liabilities as disclosed in note no. 42. The assessment of the existence of the present legal or constructive obligation, analysis of the probability or possibility of the related payment require the management to make judgement and estimates in relation to the issues of each matter. The management with the help of opinion and advise of its experts have made such judgements and estimates relating to the likelihood of an obligation arising and whether there is a need to recognize a provision or disclose a contingent liability. Due to the inherent complexity and level of judgement relating to recognition, valuation and presentation of provision and contingent liabilities, this is considered a key audit matter.	***Our Audit procedure included:*** · We have reviewed and held discussions with the management to understand their processes to identify new possible obligations and changes in existing obligations for compliance with the requirements of Ind AS 43 on Provisions, Contingent Liabilities and Contingent Assets. · We have also discussed with the management significant changes from prior periods and obtained a detailed understanding of these items and assumptions applied. In addition, we have reviewed: · the details of the proceedings before the relevant authorities including communication from the advocates / experts; · legal advises / opinions obtained by the management, if any, from experts in the field of law on the legal cases; · status of each of the material matters as on the date of the balance sheet. · We have assessed the appropriateness of provisioning based on assumptions made by the management and presentation of the significant contingent liabilities in the Consolidated Financial Statements.

4. Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon. The other information comprising the above documents is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

5. Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

6. Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group, 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

ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statement of such entities included in the consolidated financial statement of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Other Matters

a) Based on the consideration of the report of other auditor on separate financial statement and other financial information of subsidiary and Joint Venture entity, these consolidated financial Statements includes:

Subsidiaries

- Finton Homes (Partnership Firm)(PAN-AAGFF2133F)
- RPIL Healthcare Private Limited
- Hampton Sky Hotel Private Limited
- Hampton Sky Hospitality Private Limited

Joint Venture

- Hampton Sky Farms Private Limited

b) We did not audit the financial statements and other financial information, in respect of subsidiaries, whose financial statements/financial information, before consolidated adjustments, reflects total assets of Rs. 17,562.80 Lakhs as at March 31, 2025, total revenues of Rs. 5,356.11 Lakhs, total net profit of Rs. 2,813.47 Lakhs and total comprehensive Income of Rs. 2,813.47 Lakhs for the year ended on that date. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and our report in terms of sub section (3) of section 143 of the act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditors.

The consolidated financial statements also include Group's share of net losses of Rs. 0.29 lakhs for the year ended march 31, 2025 in respect of a joint venture. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and our report in terms of sub section (3) of section 143 of the act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

8. Report on Other Legal and Regulatory Requirements

A. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements and the other financial information of subsidiaries, as noted in the 'other matters' paragraph above, we report, to the extent applicable, that:

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

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

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income) and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act, read with relevant rules issued thereunder;

e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2025 taken on record by the Board of Directors of Holding Company, none of the directors of the holding company is disqualified as on March 31, 2025 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 Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report;

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, the remuneration paid by the Holding Company to its directors during the year is in accordance with the provisions of section 197 of the Act;

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group. – Refer Note to the consolidated financial statements;

ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.

iv. (a) The Management of the Holding Company has represented to us that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management of the Holding Company has represented to us that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Holding Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries 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 the audit procedures performed by us and those performed by the auditors of the subsidiaries, that have been considered reasonable and appropriate in the circumstances performed, nothing has come to our or other auditor's notice that has caused us or other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Holding Company have not declared or paid any dividend during the year.

B. Based on our examination which included test checks, and based on the other auditor's reports of its subsidiary companies incorporated in India whose financial statements have been audited under the Act, the Parent Company and its subsidiary companies incorporated in India have used accounting software for maintaining their respective books of account for the financial year ended March 31, 2025, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit, we and the respective other auditors, whose reports have been furnished to us by the Management of the Parent Company, have not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

C. As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and based on the information and explanation given to us as well as on the CARO reports issued by us and by auditors of respective components included in consolidated financial statements, to which CARO is applicable, we report as under:

S. No.	Name of Company	CIN	Relation	Clause number of CARO report which is qualified or adverse
1	RPIL Healthcare Private Limited	U86100DL2023PTC410480	Subsidiary Company	Clause I (c)

For Khandelwal Jain & Co.,
Firm Registration No. 105049W
Chartered Accountants

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510
UDIN: 25472510BMLNLP7009

Place: Gurugram
Dated: 30.05.2025

ANNEXURE "A" THE INDEPENDENT AUDITOR'S 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")

To the Members of

HAMPTON SKY REALTY LIMITED

(Formerly Ritesh Properties and Industries Limited)

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2025, we have audited the internal financial controls over financial reporting of **HAMPTON SKY REALTY LIMITED** (hereinafter referred to as "the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), as on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements 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 Act, to the extent applicable to an audit of internal financial controls both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, 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 auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

Our responsibility is to express an opinion on the Group's, internal financial controls over financial reporting with reference to these consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing both, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 with reference to these consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

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

Meaning of Internal Financial Controls Over Financial Reporting

Holding Company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. Holding Company's internal financial control with reference to consolidated financial statements 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 consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, 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 with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements 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 Holding Company, has in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2025 based on the internal financial control with reference to financial statements 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 ICAI.

Other Matters

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to one subsidiary entity is based solely on the corresponding report of the auditors of such entity.

Our opinion is not modified in respect of the above matter.

For Khandelwal Jain & Co.,
Firm Registration No. 105049W
Chartered Accountants

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510
UDIN: 25472510BMLNLP7009

Place: Gurugram
Dated: 30.05.2025

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in ₹ Lakhs)

Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
ASSETS			
Non-current Assets			
(a) Property, Plant and Equipment	4	1,482.08	604.20
(b) Capital Work-in-progress	5	104.92	-
(c) Right of Use Assets	6	7.98	19.18
(d) Other Intangible Assets	7	3.75	-
(e) Financial Assets			
(i) Investments	8	1,119.96	1,107.23
(ii) Others	9	85.44	72.29
(f) Deferred Tax Assets (Net)	10	569.07	60.20
(g) Other Non Current Assets	11	53.70	35.00
Total Non-Current Assets		**3,426.90**	**1,898.10**
Current Assets			
(a) Inventories	12	14,542.19	14,014.12
(b) Financial Assets			
(i) Investments	13	1.51	1,353.71
(ii) Trade Receivables	14	10,479.75	6,876.27
(iii) Cash and Cash Equivalents	15	175.38	681.89
(iv) Bank Balance other than (iii) above	16	203.54	200.50
(v) Loans	17	1,644.20	956.53
(vi) Other Current Financial Assets	18	534.64	12.24
(c) Current Tax Assets (Net)	19	326.85	650.06
(d) Other Current Assets	20	1,710.47	3,574.30
Total Current Assets		**29,618.53**	**28,319.62**
Total Assets		**33,045.43**	**30,217.72**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	21	2,742.08	2,742.08
(b) Other Equity	22	11,832.83	11,311.14
(c) Non Controlling Interest		7,952.94	6,676.23
Total Equity		**22,527.85**	**20,729.45**
LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	23	418.60	30.59
(ii) Lease Liability	6	5.85	13.81
(iii) Others	24	140.36	130.75
(b) Provisions	25	39.75	25.69
Total Non-Current Liabilities		**604.56**	**200.84**
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	26	7,383.42	5,820.74
(ii) Lease Liability	6	3.10	6.73
(iii) Trade Payables	27		
(A) total outstanding dues of micro enterprises and small enterprises ; and		30.34	1.83
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		927.98	1,713.31
(iiv) Others	28	1,192.98	713.64
(b) Other Current Liabilities	29	69.71	390.75
(c) Provisions	30	305.49	640.43
Total Current Liabilities		**9,913.02**	**9,287.43**
Total Equity and Liabilities		**33,045.43**	**30,217.72**
Summary of Material accounting policies and other notes to Consildated Financial Statements	1-69		

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co., **Chartered Accountants** **(Firm Registration No. 105049W)**	**On behalf of the Board Hampton Sky Realty Limited** **(Formerly Ritesh Properties and industries Limited)**	
Sd/- **(Rohit Kumar Poddar)** **Partner** **M. No. 472510**	**Sd/-** **(Sanjeev Arora)** **Chairman Cum** **Managing Director** **(DIN: 00077748)**	**Sd/-** **(Kavya Arora)** **Executive Director & WTD** **(DIN: 02794500)**
Place: New Delhi **Date: 30.05.2025**	**Sd/-** **(Tarandeep Kaur)** **Company Secretary** **(ACS42144)**	**Sd/-** **(Deepak Sharma)** **Chief Financial Officer** **(PAN:FRTPS3563K)**

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

Audited Consolidated Statement of Profit and Loss for the Period ended 31st March, 2025

(Amount in ₹ Lakhs)

Sr. No.	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	INCOME			
I	Revenue from operations	31	5,930.13	23,685.37
II	Other Income	32	182.73	374.21
III	**Total Income (I+II)**		**6,112.86**	**24,059.58**
IV	**EXPENSE**			
	Cost of Material Consumed	33	1,522.85	2,655.24
	Purchase of Stock-in-Trade	34	242.67	17,122.37
	Changes In Inventories of Stock-In-Trade	35	878.33	(818.22)
	Employee Benefits Expense	36	353.50	378.20
	Finance Costs	37	382.75	461.15
	Depreciation and amortization expenses	38	148.77	68.27
	Other Expenses	39	1,231.51	1,349.45
	Total Expenses (IV)		**4,760.38**	**21,216.46**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**		1,352.48	2,843.12
VI	**Exceptional Items**		-	-
VII	**Profit / (loss) before tax (V-VI)**		**1,352.48**	**2,843.12**
VIII	**Tax expense**			
	(1) Current Tax		275.20	561.47
	(2) Deferred Tax & MAT Credit	10	(751.17)	(264.00)
	(3) Income Tax Paid (Earlier Year)		-	5.46
IX	**Profit / (Loss) for the year (VII-VIII)**		**1,828.45**	**2,540.21**
X	Share of Profit/(loss) of associates & joint venture accounted for using equity method		(0.29)	-
XI	**Profit / (Loss) for the year (IX+X)**		**1,828.15**	**2,540.21**
XII	**Other Comprehensive Income ('OCI')**			
	(A) Items that will not be reclassified to profit or loss			
	Re-measurement gains/(loss) on defined benefits plans		(15.16)	3.67
	Tax Impact on above Item		(3.82)	0.92
	Gain/(Loss) as Equity Instruments through OCI		(8.83)	1,372.55
	Tax Impact on above Item		(2.22)	(345.44)
	Other Comprehensive Income (OCI) (After Tax)		**(30.03)**	**1,031.71**
XIII	**Total Comprehensive Income for the year (XI+XII)**		**1,798.13**	**3,571.90**
	Profit/(Loss) for the year attributable to			
	Parent		551.45	1,180.79
	NCI		1,276.71	1,359.42
	Other Comprehensive Income for the year attributable to			
	Parent		(30.03)	1,031.71
	NCI		-	-
	Total Comprehensive Income for the year attributable to			
	Parent		521.42	2,212.49
	NCI		1,276.71	1,359.42
	Earnings per equity share			
	Basic EPS	40	0.20	0.43
	Diluted EPS		0.20	0.43
	Summary of Material accounting policies and other notes to Consildated Financial Statements	1-69		

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510

Place: New Delhi
Date: 30.05.2025

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

Sd/-
(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

Sd/-
(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Sd/-
(Tarandeep Kaur)
Company Secretary
(ACS42144)

Sd/-
(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Statement of Cash Flow for the period ended 31st March '2025

Particulars		For the year ended 31st March, 2025		For the year ended 31st March, 2024
Cash Flow from Operating Activites				
Net profit / (loss) before tax		**1,352.48**		**2,843.12**
Adjustment for :				
Depreciation and Amortisation	148.77		68.27	
Finance Cost	382.75		461.15	
Balances Written Back	(4.13)		(90.94)	
Foreign Exchange Gain	-		(104.15)	
Gain on Termination of Lease	(0.78)		-	
Profit on sale of Fixed Assets	(9.12)		-	
Interest Income and Dividend	(58.37)		(70.99)	
Balance Written Off	1.80		7.06	
Provision for D/Debts	12.99		0.15	
		473.91		270.56
Operating cash flow before changes in working capital		**1,826.39**		**3,113.68**
Changes in Working Capital:				
Trade Receivables & Other Current Assets	(2,442.75)		(5,249.87)	
Inventories	(669.27)		(2,281.74)	
Trade Payables & Other Current Liabilities	(1,197.75)		458.66	
		(4,309.77)		(7,072.96)
Net cash generated from operations before tax		**(2,483.38)**		**(3,959.28)**
Taxation				5.46
Net Cash from/(used) in Operating Activites (A)		**(2,483.38)**		**(3,964.74)**
Cash Flow from Investing Activites				
Sale/(Purchase) of Investments	1,330.64		7.03	
Investment in Fixed Deposit	(3.04)		(196.43)	
Sale/(Purchase) of Property, Plant and equipment	(876.66)		(124.03)	
Change In Capital WIP	(104.92)			
Interest/Dividend Received (net)	64.22		95.07	
		410.24		(218.36)
Net Cash used in Investing Activities (B)		**410.24**		**(218.36)**
Cash Flow from Financing Activites				
Proceeds/(Repayment) of Term Loan	1,950.70		4,844.09	
Payment of Lease Liability	(3.03)		(5.78)	
Fianance Cost	(381.04)		(461.35)	
		1,566.62		4,376.92
Net Cash generated from Financing Activities (C)		**1,566.62**		**4,376.92**
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)		**(506.51)**		**193.82**
Add: Cash & Cash Equivalents as at beginning of the Year		681.89		488.07
Cash & Cash Equivalents as at the end of the Year (note no. 15)		**175.38**		**681.89**

Notes:
1. The above Statement of Cash flows has been prepared under the “Indirect Method” as set out in Indian Accounting Standard-7, “Statement of Cash Flows”.
2. Figures in brackets represents cash outflows.
3. Components of cash and cash equivalents :-

Particulars		As at 31st March, 2025		As at 31st March, 2024
Cash on hand		11.04		**4.16**
Balances with scheduled Banks				
- In Current Accounts		164.34		**677.73**
- In Fixed Deposits 0-3 months				**-**
Cash & Cash Equivalents		**175.38**		**681.89**
Summary of Material accounting policies and other notes to Consildated Financial Statements	1-69			

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

Sd/-
(Rohit Kumar Poddar)
Partner
M. No. 472510

Place: New Delhi
Date: 30.05.2025

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

Sd/-
(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

Sd/-
(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Sd/-
(Tarandeep Kaur)
Company Secretary
(ACS42144)

Sd/-
(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

Statement of Changes in Equity for the period ended 31st March, 2025

(A) Equity Share Capital

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount	Amount
Balance at the Beginning of the year	**2,742.08**	**2,742.08**
Changes in equity share capital due to prior period errors	-	-
Restated balance at the beginning of the current year	**2,742.08**	**2,742.08**
Changes in equity share capital during the year	-	
Balance at the End of the year	**2,742.08**	**2,742.08**

(B) Other Equity

(Amount in ₹ Lakhs)

Particulars	*Reserves and Surplus*					*Other Comprehensive Income*	*Total*
	Securities Premium Reserve	*Retained Earnings*	*Capital Reserve*	*Equity Component of Debenture*	*Revaluation Reserve*	*Change in Fair Value of Equity Instruments through OCI*	
As on 31.03.2023	***2,064.58***	***3,895.08***	***2,846.63***	***(0.00)***	***110.67***	***(2.64)***	***8,914.33***
Profit/(Loss) for the year	-	*1,180.79*	-	-	-	-	*1,180.79*
Other Comprehensive Income/ (Loss) for the year	-	*4.60*	-	-	-	*1,027.11*	*1,031.71*
Total Comprehensive Income/(Loss) for the year		*1,185.38*				*1,027.11*	*2,212.49*
Changes in accounting policy or prior period errors		*(0.08)*					*(0.08)*
Transfer to Retained Earnings (Realised Gain)		*0.95*				*(0.95)*	-
Others					*184.41*		*184.41*
Equity Component	-		-	-	-		-
As on 31.03.2024	***2,064.58***	***5,081.32***	***2,846.63***	***(0.00)***	***295.08***	***1,023.53***	***11,311.14***
Profit/(Loss) for the year	-	*551.44*	-	-	-	-	*551.44*
Other Comprehensive Income/ (Loss) for the period	-	-	-	-	-	*(30.03)*	*(30.03)*
Transfer to Retained Earnings	-	-	-	-	-	-	-
Equity Component	-	-	-	-	-	-	-
Other	-	*0.29*	-	-	-	-	*0.29*
As on 31.03.2025	***2,064.58***	***5,633.06***	***2,846.63***	***(0.00)***	***295.08***	***993.50***	***11,832.85***
Summary of Material accounting policies and other notes to Consildated Financial Statements	***1-69***						

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co., **Chartered Accountants** **(Firm Registration No. 105049W)**	**On behalf of the Board Hampton Sky Realty Limited** **(Formerly Ritesh Properties and industries Limited)**	
Sd/- **(Rohit Kumar Poddar)** **Partner** **M. No. 472510**	**Sd/-** **(Sanjeev Arora)** **Chairman Cum** **Managing Director** **(DIN: 00077748)**	**Sd/-** **(Kavya Arora)** **Executive Director & WTD** **(DIN: 02794500)**
Place: New Delhi **Date: 30.05.2025**	**Sd/-** **(Tarandeep Kaur)** **Company Secretary** **(ACS42144)**	**Sd/-** **(Deepak Sharma)** **Chief Financial Officer** **(PAN:FRTPS3563K)**

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

1. **Group Overview**

Background of Holding Company

Hampton Sky Realty Ltd (the Holding Company) is engaged in the business of Real Estate Business, Textiles, trading in Shares and Derivatives and Mobile. The company is a public limited company incorporated with the name of Ritesh Agro Private Limited and domiciled in India and has its registered office at 205, Second Floor, Kirti Mahal, Rajendra Place, New Delhi 110008. Shares of the company are listed on Bombay Stock Exchange, Mumbai, India. The company has changed its name to Hampton Sky Realty Limited with effect from 6th October, 2023.

The Company together with its partly owned firm “Finton Homes (Partnership Firm)”, wholly owned subsidiaries "RPIL HealthCare Private Limited, Hampton Sky Hotels Private Limited, Hampton Sky Hospitality Private limited" & joint venture “Hampton Sky Farms Private limited” is referred to as “the Group”.

The accompanying consolidated financial statements include the accounts of Hampton Sky Realty Limited, its Wholly/Partly-owned subsidiaries (collectively, "Finton Homes" or the "Firm" and "RPIL Healthcare Private Limited, Hampton Sky Hotels Private Limited, Hampton Sky Hospitality Private limited") & joint venture “Hampton Sky Farms Private limited”. All significant inter-company accounts and transactions have been eliminated..

Basis of Consolidation

The company consolidates entities which it owns or controls. The Consolidated Financial Statements comprise the financial statements of the holding and its subsidiaries “Finton Homes” and "RPIL Healthcare Private Limited, Hampton Sky Hotels Private Limited, Hampton Sky Hospitality Private limited" & joint venture “Hampton Sky Farms Private limited”. Control exists when the parent has power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns.

Subsidiaries

Subsidiaries are consolidated from the date control commences until the date control ceases. The financial statements of the Holding & its subsidiaries are consolidated on a line-by-line basis and intra-company balances and transactions, including unrealized gain / loss from such transactions, are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group. Non-controlling interests which represent part of the net profit or loss and net assets of subsidiaries that are not, directly or indirectly, owned or controlled by the Company, are excluded.

Joint Venture

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control

The investments in joint venture are accounted for using the equity method as per Ind AS 28. Under this method, the investment in joint venture is initially recognized at cost and adjusted thereafter for changes in the share of net assets of the joint venture since the acquisition date.

2. **Recent Pronouncements**

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On 07 May 2025, MCA issued the Companies (Indian Accounting Standards) Amendment Rules, 2025, which made certain amendments to Ind AS 21. The Effects of Changes in Foreign Exchange Rates, effective from April 01, 2025. These amendments define currency exchangeability, provide guidance on estimating spot exchange rates when a currency is not exchangeable and include related disclosure requirements. The Group does not expect this amendment to have any significant impact on its consolidated financial statements.

3. **Material Accounting Policies**

a. **Compliance with IND AS**

The consolidated financial statement are prepared in accordance with the Indian Accounting Standards (Ind AS) under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair values, the provisions of the companies act 2013 (the Act) (to the extent notified) and guidelines issued by Securities and Exchange Board of India (SEBI). The Indian Accounting Standards (IND AS) are prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time, to the extent applicable.

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Group, to all the periods presented in the said consolidated financial statements.

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

The preparation of the said consolidated financial statements requires the use of certain critical accounting estimates and judgments. It also requires the management to exercise judgment in the process of applying the Group's accounting policies. The areas where estimates are significant to the consolidated financial statements, or areas involving a higher degree of judgment or complexity, are disclosed in Note no. 41.

The consolidated financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements' and division II of schedule III of the Companies Act 2013.

In preparing the consolidated financial statements, management is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are dis-aggregated separately in the notes to the consolidated financial statements, where applicable or required. All the amounts included in the consolidated Financial Statements have been rounded off to the nearest Lakhs upto two decimals, as required by General Instructions for preparation of Financial Statements in Division II of Schedule III to the Companies Act, 2013, except per share data and unless stated otherwise.

These consolidated Financial Statements are approved for issue by the Board of Directors on 30th May, 2025.

b. Historical Cost Convention

The consolidated Financial Statements have been prepared under the historical cost convention on accrual basis except where the Ind AS requires a different accounting treatment. The principal variations from the historical cost convention relate to financial instruments classified as fair value for the followings:

i. Certain financial assets and liabilities and contingent consideration which are measured at fair values.

ii. Assets held for sale measured at fair value less cost to sell.

iii. Defined benefit plan assets measured at fair value.

Historical Cost is generally based on the fair value of the consideration given in exchange for goods and services.

c. Use of Estimates and Judgments

The preparation of consolidated financial statements in conformity with the recognition and measurement principles of IND AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the consolidated financial statements and reported amounts of revenues and expenses during the period.

Estimates and underlying assumptions are reviewed on an ongoing basis. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the consolidated financial statements in the period in which changes are made and, if material, their effects are disclosed in the Notes to the consolidated financial statements. Further future periods are also affected.

d. Current versus Non-Current Classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

i. Expected to be realized or intended to be sold or consumed in normal operating cycle

ii. Held primarily for the purpose of trading, or

iii. Expected to be realized within twelve months after the reporting period other than for (a) above, or

iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

i. It is expected to be settled in normal operating cycle

ii. It is held primarily for the purpose of trading

iii. It is due to be settled within twelve months after the reporting period other than for (a) above, or

iv. There is no unconditional right to defer the settlement of the liability for at least twelve

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

months after the reporting period

All other liabilities are classified as non-current.

e. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

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

The Group categorizes assets and liabilities measured at fair value into one of three levels as follows:

· **Level 1**

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

A quoted price in an active market provides the most reliable evidence of fair value and shall be used without adjustment to measure fair value whenever available.

· **Level 2**

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

Level 2 inputs include the following:

a) Quoted prices for similar assets or liabilities in active markets.

b) Quoted prices for identical or similar assets or liabilities in markets that are not active.

c) Inputs other than quoted prices that are observable for the asset or liability.

d) Market – corroborated inputs.

· **Level 3**

They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Group's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

f. Property, Plant and Equipment (PPE)

An item is recognized as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Group and its cost can be measured reliably. Property, Plant and Equipment are stated at actual cost less accumulated depreciation and impairment loss. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of CENVAT/GST) and any cost directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It includes professional fees and borrowing costs for qualifying assets.

Property, Plant, Equipment and Intangible Assets are not depreciated or amortized once classified as held for sale.

Significant Parts of an item of PPE (including major inspections) having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use.

Depreciation is provided for on straight line method on the basis of useful life. On assets acquired on lease (including improvements to the leasehold premises), amortization has been provided for on Straight Line Method over the primary period of lease.

The estimated useful lives and residual values are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

The useful life of property, plant and equipment are as follows: -

Asset Class	Useful Life
Building	10 Years
Plant & Machinery	10 Years
Furniture & Fixture	10 Years
Computers, Software & Office Equipments	03 Years to 05 Years
Vehicles	08 Years
Leasehold Improvements	03 Years

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

g. Intangible Assets

The Intangible assets is recognized as per IND AS 38, on purchase of intangible assets or self-created if, and only if it is probable that the future economic benefits that are attributable to the asset will flow to the Group and the cost of the asset can be measured reliably.

All expenditure on intangible items is expensed as incurred unless it qualifies as intangible assets. The carrying value of intangible assets is assessed for recoverability by reference to the estimated future discounted net cash flows that are expected to be generated by the asset. Where this assessment indicates a deficit, the assets are written down to the market value or fair value as computed above.

Purchase of computer software used for the purpose of operations is capitalized. However, any expenses on software support, maintenance, upgrade etc. payable periodically is charged to the Statement of Profit & Loss.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortized on straight line basis over a period of its equate economic useful life.

h. Inventories

Inventory of Land and construction/development are valued at cost or net realizable value, whichever is lower. Cost of land purchased/acquired by the Group include purchase/ acquisition price plus stamp duty and registration charges etc. Construction/ development expenditure includes cost of development rights, all direct and indirect expenditure incurred on development of land /construction, attributable interest and financial charges and overheads relating to site management and administration less incidental revenues arising from site operations.

Inventory of Shares and Derivatives is determined at Cost or net realizable value whichever is lower.

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

i. Impairment of financial assets

The Group has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognized in order to compare it with the credit risk at the transition date. Further, the Group has not undertaken an exhaustive search for information when determining, at the date of transition to Ind AS, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

j. Cash and Cash Equivalents

Cash and cash equivalent in the Balance sheet comprises of cash at bank and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in values. Cash and cash equivalents include balances with banks which are unrestricted for withdrawal and usage.

k. Financial Instruments

A Financial Instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of other entity. The financial instruments are recognized in the balance sheet when the Group becomes a party to the contractual provisions of the financial instrument. The Group determines the classification of its financial instruments at initial recognition.

i) Financial Assets

Initial Recognition:

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame are recognized on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement:

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity:-

- Debt instruments at amortized cost.
- Debt instruments at fair value through other comprehensive income (FVTOCI).
- Debt instruments, derivatives and equity

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instruments at fair value through profit or loss (FVTPL).

· Equity instruments measured at fair value through other comprehensive income (FVTOCI).

Debt instruments at amortized cost: -

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

a. Financial assets are held within a business model whose objective is to hold these assets to collect contractual cash flows and

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

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

Debt instrument at FVTOCI:

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Group recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL:

Any debt instrument, that does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Group may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Group has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Equity investments (Other than investment in subsidiary)

All other equity investments are measured at fair value. For Equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. This amount is not recycled from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Financial assets are measured at fair value through profit or loss unless they are measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in Statement of Profit and Loss.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

De-recognition of financial assets:

A financial asset is de-recognized only when

· The Group has transferred the rights to receive cash flows from the financial asset or

· retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Group has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized.

Where the Group has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the Group has not retained control of the financial asset. Where the Group retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets:

The Group assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Group has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix considers historical credit loss experience and is adjusted for forward looking information. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L).

ii) Equity Instruments and Financial Liabilities:

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered and the definitions of a financial liability and an equity instrument.

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all its liabilities, Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

iii) Financial liabilities:

Initial Recognition:

Financial liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the fair value. Transaction costs that are directly attributable to financial liabilities (other than financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial liability.

Subsequent measurement:

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of financial period which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

De-recognition of financial liabilities:

Financial liabilities are de-recognized from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in the Statement of Profit and Loss as other gains/ (losses).

I. Provisions, Contingent Liabilities and contingent Asset

i) A provision is recognized when the Group has a present obligation (legal or constructive) as a result of past events and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

can be made. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the balance sheet date. When appropriate, the time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

ii) Contingent Liability are disclosed in respect of possible obligation that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. A contingent liability also arises, in rare cases, where a liability cannot be recognized because it cannot be measured reliably. Contingent Liability is disclosed in the consolidated financial statements by way of note to accounts where the possibility of an outflow of resources embodying economic benefits is remote. (Refer Note no. 43)

iii) Contingent asset is disclosed in the consolidated financial statements by way of note to accounts where the economic benefits are probable.

m. Income tax:

Income tax comprises of current and deferred income tax. Income tax is recognized as an expense or income in the Statement of Profit and Loss.

Current income tax:

Current income tax is recognized based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Deferred Tax:

Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognized for all temporary differences between the consolidated financial statements carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment date. Deferred tax assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.

Such assets are reviewed at each Balance Sheet date to reassess realization, deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities.

Minimum Alternative Tax ("MAT") credit is recognized as an asset only when and to the extent it is probable that the Group will pay normal income tax during the specified period.

n. Revenue Recognition:

The Group recognizes revenue in accordance with IND AS 115. Revenue is measured at the fair value of the consideration received/ receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government and is net of rebates and discounts.

Revenue is recognised in the statement of profit and loss to the extent that it is probable that the economic benefits will flow to the Group and the revenue and costs, if applicable, can be measured reliably

The Group has applied five step model as per Ind AS 115 'Revenue from contracts with customers' to recognise revenue in the consolidated financial statements.

The Group satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met:

a) The customer simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs; or

b) The Group's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or

c) The Group's performance does not create an asset with an alternative use to the Group and the entity has an enforceable right to payment for performance completed to date

For each performance obligation satisfied over time, The Group recognise revenue over time by measuring the progress towards complete satisfaction of that performance obligation

i) Revenue from Real Estate

Revenue from constructed properties is recognized on percentage of completion method and on the percentage of actual project costs incurred thereon to total estimated project cost.

Revenue from sale of land and plots is recognized in financial year in which agreement to sell / application form is executed and there exist no uncertainty in the ultimate collection of consideration from buyer. In case there is remaining substantial obligation as per agreement to sell the revenue is recognized as

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

per percentage of completion method.

Revenue from Common Area Maintenance Charges is recognized on accrual basis and in accordance with the respective agreement.

ii) Revenue from Textile Business

Revenue from the textile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

iii) Revenue from Trading of Shares

Revenue from the trading of share business during ordinary activities is measured at the fair value of consideration received or receivable. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, there is no continuing effective control over, or managerial involvement and the amount of revenue can be measured reliably.

iv) Revenue from Mobile Division

Revenue from the Mobile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

o. Other Income:

i) Dividend Income

Dividend income is recognized in profit or loss on the date on which the entity's right to receive payment is established.

ii) Interest Income

Interest income is recognized using the effective interest method.

The effective interest rate is the rate that exactly discounts estimated future cash payment or receipt through the expected life of the financial instrument to:

- The gross carrying amount of the financial asset, or

- The amortized cost of the financial liability.

In calculating interest income, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired after initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

p. Borrowing Costs

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period to get ready for their intended use are capitalized as part of the cost of that asset.

Other borrowing costs are recognized as an expense in the period in which they are incurred.

q. Leases

As a lessee

The Group's lease asset classes primarily consist of leases for land and buildings. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:

i. the contract involves the use of an identified asset

ii. the Group has substantially all of the economic benefits from use of the asset through the period of the lease and

iii. the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line

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basis over the term of the lease.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Group changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

As a lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

When the Group is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value (Less than 50,000/- per month). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

r. **Employee Benefit Expense**

Short term employee benefits: -

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Long-Term employee benefits

Compensated expenses which are not expected to occur within twelve months after the end of period in which the employee renders the related services are recognized as a liability at the present value of the defined benefit obligation at the balance sheet date

Post-employment obligations

i. **Defined contribution plans**

Provident Fund and employees' state insurance schemes

All employees of the Group are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India. In addition, some employees of the Group are covered under the employees' state insurance schemes, which are also defined contribution schemes recognized and administered by the Government of India

The Group's contributions to both these schemes are expensed in the Statement of Profit and Loss. The Group has no further obligations under these plans beyond its monthly contributions.

ii. **Defined Benefits Gratuity plan**

The Group provides for gratuity obligations

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee salary and years of employment with the Group. The Group provides for the Gratuity Plan based on actuarial valuations in accordance with Indian Accounting Standard 19 (revised), "Employee Benefits". The present value of obligation under gratuity is determined based on actuarial valuation using Project Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Defined retirement benefit plans comprising of gratuity, un-availed leave, post-retirement medical benefits and other terminal benefits, are recognized based on the present value of defined benefit obligation which is computed using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. These are accounted either as current employee cost or included in cost of assets as permitted.

The Group has policy of expiry of un-availed leave at end of the financial year, hence no provision is required for leave encashment.

iii. Actuarial gains and losses are recognized in OCI as and when incurred.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest as defined above), are recognized in other comprehensive income except those included in cost of assets as permitted in the period in which they occur and are not subsequently reclassified to profit or loss.

The retirement benefit obligation recognized in the consolidated Financial Statements represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of reductions in future contributions to the plans.

Termination benefits

Termination benefits are recognized as an expense in the period in which they are incurred.

s. Earnings per share

The Group presents the Basic and Diluted EPS data. Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

t. Segment Reporting

Identification of segments:

Operating segments are reported in a manner consistent with the internal financial reporting provided to the Chief Operating Decision Maker (CODM) i.e. Board of Directors. CODM monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the consolidated financial statements. The primary reporting of the Group has been performed on the basis of business segments. The analysis of geographical segments is based on the areas in which the Group's products are sold or services are rendered.

Allocation of common costs:

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items:

The Corporate and other segment include general corporate income and expense items, which are not allocated to any business segment.

u. Cash Flow Statement

Cash flows are reported using the indirect method. The cash flows from operating, investing and financing activities of the Group are segregated.

v. Exceptional Items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the group.

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2025

4 PROPERTY, PLANT AND EQUIPMENT

(Amount in ₹ Lakhs)

Particulars	Land & Building	Plant & Machienry	Lease Hold Improvement	Furniture & Fixture	Office Equipments	Computers	Vehicles	Intangible Assets	Total
Gross Carrying Value									
As At March 31, 2023	**96.28**	**181.18**	**-**	**55.32**	**37.43**	**8.29**	**348.55**	**11.16**	**738.20**
Additions	230.18	17.20	-	**1.42**	5.12	0.54	18.99	-	273.44
Disposal	-	-	-	**-**	-	-	-	-	-
As At March 31, 2024	**326.46**	**198.38**	**-**	**56.74**	**42.54**	**8.83**	**367.54**	**11.16**	**1,011.64**
Additions	225.56	35.57	141.20	175.53	14.26	-	655.13	-	1,247.24
Disposal	223.03	-	-	**-**	-	-	6.48	-	229.51
As At March 31, 2025	**328.99**	**233.95**	**141.20**	**232.27**	**56.80**	**8.83**	**1,016.17**	**11.16**	**2,029.36**
Accumulated Depreciation									
As At March 31, 2023	**20.34**	**71.33**	**-**	**42.48**	**29.68**	**7.28**	**165.53**	**9.49**	**346.14**
Additions	8.05	10.89	-	2.38	5.87	0.87	32.59	0.64	61.30
Disposal	-	-	-	-	-	-	-	-	-
As At March 31, 2024	**28.39**	**82.23**	**-**	**44.87**	**35.55**	**8.14**	**198.12**	**10.14**	**407.44**
Additions	8.21	10.29	35.30	5.90	8.45	0.30	75.26	0.37	144.10
Disposal	-	-	-	-	-	-	4.26	-	4.26
As At March 31, 2025	**36.61**	**92.52**	**35.30**	**50.77**	**44.00**	**8.44**	**269.13**	**10.51**	**547.27**
Net Carrying Value									
As At March 31, 2024	298.07	116.15	-	11.87	6.99	0.68	169.41	1.02	604.20
As At March 31, 2025	292.39	141.42	105.90	181.50	12.80	0.38	747.05	0.64	1,482.08

Significant estimate: Useful life of tangible assets
The Group has estimated the useful life of the tangible assets based on the expected technical obsolescence of such assets. However, the actual useful life may be shorter or longer than the life taken, depending on technical innovations and competitor actions.
* The Company has reviewd its PPE for impairment loss as required by IND AS 36 "Impairment of Assets". In the opinion of Management no provision for impairment loss is considered necessary.

5 Capital Work-in-Progress

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	-	-
Add: Additions made during the year	104.92	-
Less: Amount transfered during the year	-	-
Closing Balance	**104.92**	**-**

Details of Capital-Work-in-Progress (CWIP).

Ageing as at 31st March,2025:

(Amount in ₹ Lakhs)

Particulars	Amount in CWIP for a Period of	
	Less than 1 year	Total
Projects in progress	104.92	**104.92**
Projects Temporarily Suspended	-	-

CWIP Completion Schedule
as at 31st March,2025:

CWIP	**to be completed in**				**Total**
Project in progress	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	
Project 1				104.92	**104.92**

CWIP Completion Schedule

as at 31st March,2024:

CWIP	**to be completed in**				**Total**
Project in progress	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	
Project 1				-	**-**

6 Right of Use Asset and Lease Liability

The following is carrying value of Right of Use assets for the year ended 31st March, 2025

(Amount in ₹ Lakhs)

Particulars	**Building**
As at April 01, 2023	-
Additions	
Addition during the year	26.32
Deletion	
Amortisation	7.14
As at March 31, 2024	**19.18**
Additions	
Addition during the year	-
Deletion	
Lease termination during the year	7.77
Amortisation	3.43
As at March 31, 2025	**7.98**

The aggregate amortisation expense on ROU assets is included under depreciation and amortisation expense in statement of Profit and Loss for the year ended March 31, 2025.

The following is the break-up of current and non-current lease liabilities as at March 31, 2025.

(Amount in ₹ Lakhs)

Particulars	**As at 31st March, 2025**	**As at 31st March, 2024**
Current Liabilities	3.10	6.73
Non-Current Liabilities	5.85	13.81
Total	**8.95**	**20.54**

(Amount in ₹ Lakhs)

The following is the carrying value of lease liability for the year ended March 31, 2025

Particulars	Total
As at April 01, 2023	-
Additions	
Addition during the year	26.32
Finance cost accrued during the year	2.02
Deletion	
Lease Rent Concession	-
Payment of lease liabilities including interest	7.80
As at March 31, 2024	**20.54**
Additions	
Addition during the year	-
Finance cost accrued during the year	0.95
Deletion	
Lease Rent Concession	8.55
Payment of lease liabilities including interest	3.99
As at March 31, 2025	**8.95**

(a) The Group incurred Rs. 93.66 Lakhs and Rs. 86.27 Lakhs for the years ended March 31, 2025 and 2024, respectively, towards expenses relating to short-term leases and leases of low-value assets.

(b) The total cash outflow for leases is Rs. 94.61 Lakhs and Rs. 88.29 Lakhs for the years ended March 31, 2025 and 2024, respectively, including cash outflow for short term and low value leases.

(c) Lease contracts entered by the group pertain for buildings taken on lease to conduct its business in the ordinary course.

(d) The group does not have any lease restrictions and commitment towards variable rent as per the contract.

(e) The weighted average incremental borrowing rate applied to lease liabilities is 8.50% during the year.

7 Intangible Assets

(Amount in ₹ Lakhs)

Particulars	Amount
Gross Carrying Value	
As At March 31, 2023	
Additions	
Disposal	
As At March 31, 2024	
Additions	5.00
Disposal	-
As At March 31, 2025	**5.00**
Accumulated Amortization & Impairment	
As At March 31, 2023	-
Additions	-
Disposal	-
As At March 31, 2024	
Additions	1.25
Disposal	-
As At March 31, 2025	**1.25**
Net Carrying Value	
As At March 31, 2024	-
As At March 31, 2025	3.75

*Intangible asset consists of Franchise/ License fees

8 Non-Current Financial Assets - Investments

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Investments - Unquoted in Joint Ventures		
- In Equity Shares	0.05	-
Investments - Unquoted in Equity Instruments		
- Other Investments	1,119.91	1,107.23
Total	**1,119.96**	**1,107.23**

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Financial assets measured at Amortised Cost				
Hampton Sky Farms Pvt Ltd (Joint Venture)	3334	0.05	-	-
Total		**0.05**		**-**
Financial assets measured at FVTOCI				
Investment in equity instruments				
Unquoted Equity Shares				
Femmella Fashions India Limited	422,607	1,119.91	422,607	1,107.23
Kishan Chand & Co Oil Industries Ltd.*	7,238	-	7,238	-
Vishal Udyog International Ltd. *	1,000	-	1,000	-
Total		**1,119.91**		**1,107.23**
Total Investment		**1,119.96**		**1,107.23**

*Shares are in Investor Education Protection Fund (IEPF)

Note:

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Aggregate amount of quoted investment	-	-
Aggregate market value of quoted investment	-	-
Aggregate amount of unquoted investment	1,119.96	1,107.23
Aggregate amount of impairment in value of investments	-	-

9 Non-Current Financial Assets - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Security Deposits*	85.44	72.29
Total	**85.44**	**72.29**

*Security Deposits primarily include deposits given towards electricity, telecommunication and others.

10 Deferred Tax Assets (Net)

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
A. Deferred Tax Assets		
Related to Unabsorbed Depreciation & Brought Forward Losses	655.39	358.95
Related to Depreciation on Fixed Assets and Amortisation	109.61	-
Others	17.38	15.83
(A)	**782.83**	**374.78**
B. Deferred Tax Liability		
Related to Depreciation on Fixed Assets and Amortisation	-	(5.99)
Unrealised Gain	(213.31)	(308.59)
(B)	**(213.31)**	**(314.58)**
Net Deferred Tax Assets / (Liability) (C) = (A)-(B)	**569.07**	**60.20**

The movement in deferred tax asset / (liabilities) during the Year ended March 31, 2025

Particulars	As at 31st March, 2024	Recognised in Profit and Loss	Recognised in OCI	As at 31st March, 2025
Provision for Gratuity	17.51	3.68	(3.82)	17.38
Lease Liability	-	2.25		2.25
Unabsorbed depreciation/Business Losses	233.71	421.69		655.39
Others	(189.75)	(21.34)	(2.22)	(213.31)
Property, plant and equipment and intangible assets (Including ROU Assets)	(1.26)	108.62		107.36
Total	**60.20**	**514.91**	**(6.04)**	**569.07**

The movement in deferred tax asset/ (liabilities) during the Year ended March 31, 2024

Particulars	As at 31st March, 2023	Recognised in Profit and Loss	Recognised in OCI	As at 31st March, 2024
Provision for Gratuity	15.86	0.73	0.92	17.51
Lease Liability	-	-	-	-
Unabsorbed depreciation/Business Losses	232.49	1.22	-	233.71
Others	279.13	(123.44)	(345.44)	(189.75)
Property, plant and equipment and intangible assets (Including ROU Assets)	(5.88)	4.62	-	(1.26)
Total	**521.60**	**(116.88)**	**(344.52)**	**60.20**

11 Other Non Current Assets

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Capital Advance	53.70	35.00
Total	**53.70**	**35.00**

(Amount in ₹ Lakhs)

12 Inventories

Particulars	As at 31st March, 2025	As at 31st March, 2024
Stock-in-Trade		
Real Estate*	9,289.31	7,694.67
Mobile	-	68.13
Inventory WIP	4,981.46	5,837.05
Closing Stock Flat	271.42	414.27
Total	**14,542.19**	**14,014.12**

*Expenses for Project & Land Development included in Stock of Real Estate incurred till 31.03.2025 and 31.03.2024 are Rs. 3,373.33 Lakhs and Rs. 1,824.07 Lakhs respectively .

(Amount in ₹ Lakhs)

13 Current Financial Assets - Investments

Particulars	As at 31st March, 2025 Amount	As at 31st March, 2024 Amount
Financial assets measured at FVTOCI		
Investment in equity instruments		
Quoted Equity Shares	1.51	1,353.71
Total Investment measured at FVTOCI	**1.51**	**1,353.71**

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Financial assets measured at FVTOCI				
Investment in equity instruments				
Quoted Equity Shares				
Waaree Renewable Technologies			84,110	1,182.12
Vodafone Idea Limited			11,500	1.52
Nahar Ploy Films Ltd	420	0.83	420	0.75
Nahar Spinning Mills Ltd	330	0.69	330	0.88
BLS Intl Servs Ltd.			40,000	125.66
Cox & Kings Limited	2,000	-	2,000	-
Nippon India ETF Liquid Bees	0.18	-	41	0.41
IDBI Bank Ltd.			52,105	42.16
Yes Bank Ltd.			825	0.19
Total Investment measured at FVTOCI	**2,750.18**	**1.51**	**191,331**	**1,353.71**

(Amount in ₹ Lakhs)

Note:

	As at March 31, 2025	**As at March 31, 2024**
Aggregate Value of quoted investment	1.51	1,353.71
Aggregate market value of quoted investment	1.51	1,353.71

*** Quoted Investments in Equity Shares have been valued as per the Closing Trading price (BSE) as on 28.03.2025**

14 Trade Receivables

(Amount in ₹ Lakhs)

Particulars	**As at 31st March, 2025**	**As at 31st March, 2024**
Trade Receivables Undisputed - considered good	10,446.06	6,839.32
Trade Receivables Undisputed - considered Doubtful	-	-
Less: Allowance for expected credit loss	10.82	0.46
Trade Receivables Disputed - considered Good	-	-
Trade Receivables Disputed - considered Doubtful	53.74	44.01
Less: Allowance for expected credit loss	9.23	6.60
Total	**10,479.75**	**6,876.27**
Break-up of security details		
(i) Secured, considered good;		
(ii) Unsecured, considered good;	10,446.06	6,839.32
(iii) Doubtful	53.74	44.01
	10,499.80	**6,883.33**
Less : Impairment allowance for trade receivables	20.05	7.06
Total	**10,479.75**	**6,876.27**

* Trade Receivable include receivables from related party is Nil (Previous Year Rs. 63.25 Lakhs)

Ageing Analysis of Trade Recevivables as at 31st March, 2025 **(Amount in ₹ Lakhs)**

Particulars	Un-billed	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6months - 1 Year	1 - 2 Years	2-3 Years	More than 3 Years	
Trade Receivables Undisputed - considered good	-	-	5,630.53	4,785.96	22.12	3.61	3.84	**10,446.06**
Trade Receivables Undisputed - considered Doubtful	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Good	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Doubtful	-	-	5.12	4.61	11.30	19.56	13.15	**53.74**
Gross Value								**10,499.80**
Less : Impairment allowance for trade receivables								20.05
Net Value	**-**	**-**	**5,635.65**	**4,790.57**	**33.42**	**23.17**	**16.99**	**10,479.75**

Ageing Analysis of Trade Recevivables as at 31st March, 2024

Particulars	Un-billed	Not Due	Outstanding for following periods from due date of payment					Total
			Less than 6 months	6months - 1 Year	1 - 2 Years	2-3 Years	More than 3 Years	
Trade Receivables Undisputed - considered good	63.25	-	6,759.81	7.09	9.17	-	-	**6,839.32**
Trade Receivables Undisputed - considered Doubtful	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Good	-	-	-	-	-	-	-	**-**
Trade Receivables Disputed - considered Doubtful	-	-	5.49	5.81	19.56	13.15	-	**44.01**
Gross Value								**6,883.33**
Less : Impairment allowance for trade receivables								7.06
Net Value	**63.25**	**-**	**6,765.30**	**12.90**	**28.73**	**13.15**	**-**	**6,876.27**

Refer note no. 45 for information about receivables from related party.

No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person.

Trade receivables are non-interest bearing and are generally on terms of 30-120 days.

The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.

The movement in allowance for expected credit loss and credit impairment is as under: - **(Amount in ₹ Lakhs)**

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	**7.06**	-
Additions	12.99	7.06
Write Off (net of recovery)	-	-
Closing balance	**20.05**	**7.06**

15 Cash and Cash Equivalents ("C & CE") **(Amount in ₹ Lakhs)**

Particulars	As at 31st March, 2025	As at 31st March, 2024
Balances with banks-In current accounts	8.41	619.91
Cash in hand	166.97	61.98
Total	**175.38**	**681.89**

16 Bank Balances other than Cash & Cash Equivalents

(Amount in ₹ Lakhs)

Total	As at 31st March, 2025	As at 31st March, 2024
Fixed Deposits	203.54	200.50
Total	**203.54**	**200.50**

17 Loans

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Loans and Advances to Related Parties	1,635.75	956.05
Loans and Advances to Other Body Corporate	8.45	0.48
	1,644.20	**956.53**
Less: Impairement allowance for Loan & Advance receivable		-
Total	**1,644.20**	**956.53**
Sub-classification of Loans:		
(i) Loans Receivables considered good - Secured;	-	-
(ii) Loans Receivables considered good - Unsecured;	1,644.20	956.53
(iii) Loans Receivables which have significant increase in Credit Risk; and	-	-
(iv) Loans Receivables - credit impaired	-	-

There are Loans due by Director of Rs. 795.45 lakhs (as on March 31, 2024 Rs. 807.45 lakhs) and no amount due by firms or private companies respectively in which any director is a partner or a director or a member except loan given to Subsidiary Companies Rs. 140.63 Lakhs (as on March 31, 2024; Rs. 5.43 Lakhs) (refer note no. 45).

18 Other Current Financial Assets

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Accrued Interest	6.74	7.33
Duty Drawback Receivable	-	3.41
EMD Deposit	1.50	1.50
Others - From Related Party (Receivable against sale of investments)	526.40	-
Total	**534.64**	**12.24**

19 Current Tax Assets (Net)

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Income Tax Against Appeals	10.00	10.00
TDS Receivables	61.26	41.74
AMT Credit	255.59	598.32
Total	**326.85**	**650.06**

20 Other Current Assets

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Prepaid Expenses	35.51	31.49
Advance to Suppliers#	694.98	2,280.10
Balance with Government Authorities	976.92	1,262.56
Imprest A/c	3.06	0.15
Total	**1,710.47**	**3,574.30**

There are no advances to directors or other officers of the Company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member.

21 Equity Share Capital

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Authorised Share Capital*		
28,150,000 (Previous FY - 28,150,000) equity shares of Rs. 1/- each	**2,815.00**	**2,815.00**
Issued, Subscribed and fully paid-up Share Capital		
27,42,07,700 (Previous FY - 27,42,07,700) equity shares of Rs. 1/- each	**2,742.08**	**2,742.08**
Total	**2,742.08**	**2,742.08**

a) **Terms/rights attached to equity shares**

The Company has only one class of Equity Shares having a par value of Rs. 1 per share. Each holder of Equity shares is entitled to one vote per share. Each Equity holder is eligible for dividend on pro-rata basis. The dividend, if any, declared by the Board is paid after obtaining shareholders' approval in ensuing AGM.

(Amount in ₹ Lakhs)

b)

Reconcilation of Equity Shares Outstanding at the beginning and at the end of year	31.03.2025	31.03.2024
Particulars		
Equity shares at the beginning of the year	274,207,700	274,207,700
Add: Shares Issued		-
Shares issued pursuant to stock split		-
Less: Shares Cancelled		-
Equity shares at the end of the year	**274,207,700**	**274,207,700**

c) **Shareholders holding more than 5 percent of Equity Shares in the Company**

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of share held	In Percentage (%)	No. of share held	In Percentage (%)
Sanjeev Arora	79,225,915	**28.89%**	78,990,915	**28.81%**
Findoc Finvest Pvt Ltd	101,977,050	**37.19%**	101,977,050	**37.19%**

* Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE.

Details of Promoters, their shareholding & Changes in shareholding if any

Promoter Name	As at 31st March, 2025		As at 31st March, 2024		% Changes in shareholding
	Number of shares	In Percentage (%)	Number of shares	In Percentage (%)	
Sanjeev Arora	7,92,25,915	**28.89%**	7,89,90,915	**28.81%**	0.08%
Findoc Finvest Pvt Ltd	10,19,77,050	**37.19%**	10,19,77,050	**37.19%**	0.00%
Kavya Arora	71,67,415	**2.61%**	71,67,415	**2.61%**	0.00%
Sandhya Arora	41,17,880	**1.50%**	40,52,880	**1.48%**	0.02%
Ketki Arora	29,47,396	**1.07%**	29,47,396	**1.07%**	0.00%
Sanjeev Arora HUF	19,32,300	**0.70%**	19,32,300	**0.70%**	0.00%
Guneet Arora	2,13,030	**0.08%**	2,13,030	**0.08%**	0.00%
Aria Arora	40	**0.00%**	40	**0.00%**	0.00%
Femmella Fashions India Ltd	80,77,600	**2.95%**	80,77,600	**2.95%**	0.00%

* Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE.

22 Other Equity

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Securities Premium	2,064.59	2,064.59
Retained Earnings	5,633.05	5,081.32
Capital Reserve	2,846.62	2,846.63
Revaluation Reserve	295.08	295.08
Equity Component of Debenture	(0.00)	(0.00)
Other Comprehensive Income	993.49	1,023.52
Total	**11,832.83**	**11,311.14**

(i) Securities Premium

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	2,064.59	2,064.59
Increase/(Decrease) during the year		
Closing Balance	**2,064.59**	**2,064.59**

(ii) Retained Earnings

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	5,081.32	3,895.07
Changes in accounting policy or prior period errors		(0.08)
Equity Component		0.95
Restated balance at the beginning of the year		
Transfer to OCI		
Other Adjustment	0.29	
Net profit/(loss) for the year	551.45	1,185.38
Closing Balance	**5,633.06**	**5,081.32**

(iii) Capital Reserves

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	2,846.63	2,846.63
Increase/(Decrease) during the year		
Closing Balance	**2,846.63**	**2,846.63**

(iv) Revaluation Reserves

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	295.08	110.67
Increase/(Decrease) during the year*		184.41
Closing Balance	**295.08**	**295.08**

*For the year ended 31st March, 2024, Gain on revaluation of land of Rs. 184.41 Lakhs is regrouped from Revenue from Real Estate Activities to Revaluation Reserve.

(v) Other Comprehensive Income

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	1,023.52	(2.64)
Items of Other Comprehensive Income		
Remeasurement of Defined benefit plans (Including Tax Impact)	(18.98)	
Change in value of Equity Instruments Designated through OCI (Including Tax Impact)	(11.05)	1,027.11
Transfer to Retained Earnings		(0.95)
Closing Balance	**993.49**	**1,023.52**

The Description of the nature and purpose of each reserve within equity is as follows:

(i) Securities Premium

Securities premium is used to record the premium on issue of shares. The reserve is utilised in accordance with the provision of the Companies Act 2013

(ii) Retained Earnings

Retained earnings are the profits that the Company has earned till date less any transfers to dividends or other distributions paid to shareholders.

(iii) Capital Reserve

Capital Reserves stand pursuant to amalgamation of Hampton Sky Realty Ltd., Ritesh Spinning Mills Ltd., Ritesh Impex Pvt. Ltd. and HB Fibre Pvt. Ltd. and settlement with bank anad waiver amount transfer to capital reserve.

(iv) Revaluation Reserve

Revaluation reserve represents the increase in the value of property, plant, and equipment arising from revaluation in accordance with Ind AS.

23 Non-Current - Borrowings

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured		
Loan from Bank (Secured Against Vehicles)	418.60	30.59
Total	**418.60**	**30.59**

(Amount in ₹ Lakhs)

Repayment Schedule		Amount
2025-26		**119.75**
2026-27		**110.93**
2027-28		**114.72**
2028-29		**125.02**
2029-30		**67.89**

Note 23.1: Vehicle loans Terms:

1 Vehicle Loan from HDFC Bank amounting to ₹258.28 lakhs is secured by hypothecation of a Lexus car. The loan carries interest at 8.46% p.a. and is repayable in 60 equated monthly instalments of ₹5.29 lakhs each.

2 Vehicle Loan from HDFC Bank amounting to ₹35.00 lakhs is secured by hypothecation of a Toyota camry car. The loan carries interest at 8.95% p.a. and is repayable in 60 equated monthly instalments of ₹0.73 lakhs each.

3 Vehicle Loan from HDFC Bank amounting to ₹5.50 lakhs is secured by hypothecation of a Honda Amaze car. The loan carries interest at 9.65% p.a. and is repayable in 60 equated monthly instalments of ₹0.12 lakhs each.

4 Vehicle Loan from HDFC Bank amounting to ₹11.00 lakhs is secured by hypothecation of a Skoda Slavia car. The loan carries interest at 8.15% p.a. and is repayable in 48 equated monthly instalments of ₹0.27 lakhs each.

5 Vehicle Loan from Bank of Baroda amounting to 30.00 lakhs is secured by hypothecation of a Toyota Hycorss car. The loan carries interest at 8.80% p.a. and is repayable in 60 equated monthly instalments of 0.63 lakhs each.

6 Vehicle Loan from Toyota Financial Services India Ltd amounting to ₹225.00 lakhs is secured by hypothecation of a Lexus car. The loan carries interest at 8.68% p.a. and is repayable in 60 equated monthly instalments of ₹4.64 lakhs each.

7 Vehicle Loan from Axis Bank amounting to ₹96.77 lakhs is secured by hypothecation of a Toyota vellfire car. The loan carries interest at 7.25% p.a. and is repayable in 60 equated monthly instalments of ₹1.93 lakhs each.

8 Vehicle Loan from Axis Bank amounting to ₹21.72 lakhs is secured by hypothecation of a Toyota Innova car has been repaid & closed as at 31st March 2025.

9 Vehicle Loan from YES Bank amounting to ₹53.73 lakhs is secured by hypothecation of a Mercedes Benz car has been repaid & closed as at 31st March 2025.

24 Non-Current Financial Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Unsecured		
Security Deposits*	140.36	130.75
Total	**140.36**	**130.75**

* Security Deposits Represents interest free deposits received from the allottees against electricity connection and facility maintenance

25 Non-Current Liabilities - Provision

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision for Employee Benefits		
Gratuity*	39.75	25.69
Total	**39.75**	**25.69**

* As per Actuarial Certificate

26 Current - Borrowings

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured		
Overdraft #	2,014.62	1,323.59
Current Maturities of Long-Term Debts*	119.70	33.62
Unsecured		
Loan from Related Parties	4,652.71	4,367.23
Loan from Others	596.39	96.30
Total	**7,383.42**	**5,820.74**

Overdraft limit is taken from State Bank of India with interest rate of 11.45% p.a.and is pledged against Immovable Property of the company of 12 Acre which is situated at village Bholapur, chandigarh road, Ludhiana. Immovable property is classified under Inventory.

* Current Maturities of Long - term Debts represent portion of vehicle loans amounting to Rs. 119.70 Lakhs (Previous Year Rs.33.62 Lakhs), which is payable within a period of 12 months. The vehicle loans from banks are secured by way of hypothecation of respective vehicle.

27 Trade Payables

(Amount in ₹ Lakhs)

Particulars	As at 1st March, 2025	As at 31st March, 2024
total outstanding dues of micro enterprises and small enterprises ; and	30.34	1.83
total outstanding dues of creditors other than micro enterprises and small enterprises	927.98	1,713.31
Total	**958.32**	**1,715.14**

Trade Payables Includes Rs.8.10 Lakhs (Previous Year Nil) Payables to Directors and Related Parties as Rent .

Ageing Analysis of Trade Payables at 31st March 2025 (Amount in ₹ Lakhs)

Particulars	Unbilled Receivables	Not Due	MSME	Others	Disputed MSME	Disputed Others	Total
Less than 1 Year	-	-	30.34	903.51	-	-	933.85
1-2 Years	-	-	-	18.42	-	-	18.42
2-3 Years	-	-	-	2.03	-	-	2.03
More Than 3 Years	-	-	-	4.02	-	-	4.02
Total	-	-	**30.34**	**927.98**	**-**	**-**	**958.32**

Ageing Analysis of Trade Payables at 31st March 2024 (Amount in ₹ Lakhs)

Particulars	Unbilled Receivables	Not Due	MSM E	Others	Disputed MSME	Disputed Others	Total
Less than 1 Year	-	-	1.83	1,713.31	-	-	1,715.14
1-2 Years	-	-	-	-	-	-	-
2-3 Years	-	-	-	-	-	-	-
More Than 3 Years	-	-	-	-	-	-	-
Total	-	-	**1.83**	**1,713.31**	**-**	**-**	**1,715.14**

28 Current Financial Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Other Payables		
- Expenses Payable	1,070.43	614.52
- Interest Payable on MSMEDA Act, 2006	2.29	0.57
- Statutory Dues Payable	27.79	78.97
- Director's Remuneration Payable*	31.04	13.28
- Miscellaneous	61.44	6.29
	-	-
Total	**1,192.98**	**713.64**

*Director's Remuneration Payables Includes Rs. 6.66 Lakhs as sitting fees (Previous Year Rs. 3.49 Lakhs) Payables to Directors.

29 Current Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Advance from Customers*	68.46	388.98
Security Deposit#	0.25	1.77
Others		
Total	**69.71**	**390.75**

*Advance from Customers Include Rs. Nil (Previous Year Rs. 100.00 Lakhs) from Related Parties.
#Security Deposits Include Rs. 34.61 Lakhs (Previous Year Rs. 21.53 Lakhs) from Related Parties.

30 Current Liabilities - Provision

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision for AMT	274.70	598.32
Provision for Employee Benefits		
Gratuity*	30.79	42.11
Total	**305.49**	**640.43**

* As per Actuarial Certificate

31 Revenue from operations

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Revenue from Real Estate Activities*	5,659.86	7,973.23
Revenue from Sale of Mobile & Laptop	261.21	15,712.14
Revenue from Sale of Food Items	9.06	-
Total	**5,930.13**	**23,685.37**

*For the year ended 31st March, 2024, Gain on revaluation of land of Rs. 184.41 Lakhs is regrouped from Revenue from Real Estate Activities to Revaluation Reserve.

32 Other Income

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest Income		
From FDR	14.23	8.16
From Others	41.14	94.23
Dividend Received	3.00	1.76
Profit on Sale of Land	6.59	-
Duty Drawback	-	51.95
Foreign Exchange Fluctuation	-	70.99
Rent Received	55.33	36.26
Miscellaneous Income	62.44	110.86
Total	**182.73**	**374.21**

33 Cost of Material Consumed

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Cost of Goods Sold	291.79	-
Construction Cost	1,088.21	2,655.24
Purchase Back Units	142.85	
Total	**1,522.85**	**2,655.24**

34 Purchase of Stock-in-Trade

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Purchase of Stock-in-Trade		
Land	44.75	1,500.32
Mobile and Laptop	195.93	15,622.03
Food Items	1.99	-
Shares	-	0.02
Total	**242.67**	**17,122.37**

35 Changes In Inventories of Stock-In-Trade

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Opening Stock	11,814.40	11,315.98
Closing Stock	10,897.45	11,814.40
Total	**916.95**	**(498.42)**
Less: Adjustment	(38.62)	(319.80)
Total	**878.33**	**(818.22)**

36 Employee Benefits Expenses

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Salaries and Bonus*	332.09	346.35
Contribution to Provident and Other Funds	4.92	4.72
Gratuity Paid	3.61	5.40
Staff Welfare	12.88	21.73
Total	**353.50**	**378.20**

*Includes Directors Remuneration Rs. 198.24 Lakhs (Previous Year Rs. 205.86 Lakhs)

*Includes Director's House Rent Allowances Rs. 0, Special Allowance to Directors Rs. 0, TDS on Non Monetory Benefit (Director) Rs. 6.24 Lakhs (Previous Year Sitting Fee Rs. 2.91 Lakhs, Director's House Rent Allowances Rs. 2.32 Lakhs , Special Allowance to Directors Rs. 1.64 Lakhs, TDS on Non Monetory Benefit (Director) Rs. 6.24 Lakhs).

37 Finance costs

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest to Banks	204.71	9.45
Interest to Others	163.26	433.19
Other Charges	14.78	18.51
Total	**382.75**	**461.15**

(Amount in ₹ Lakhs)

38 Depreciation and Amortisation Expenses

Particluars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Depreciation on Property, Plant & Equipment	143.72	60.49
Amortisation on Intangible Assets	1.62	0.64
Amortisation on ROU Assets	3.43	7.14
Total	**148.77**	**68.27**

39 Other Expenses

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Business Promotion & Advertisement	286.38	498.21
Power & Fuel	41.36	25.63
Fees & Taxes	52.24	18.99
Insurance Expenses	12.76	9.87
Auditor Remuneration	-	-
- Audit Fees	7.00	6.17
- Out of Pocket Expense for audit	0.46	0.21
- Certification Fees	0.20	0.25
Professional Charges	191.67	131.19
Rent	94.55	87.24
Tour & Travelling	87.31	103.78
Repair & Maintainance	55.06	38.39
Freight Expense	5.63	44.67
CSR Expenses	63.15	99.73
IT & Communication Expenses	21.16	21.41
Office Expenses	17.94	11.53
Subscription & Membership	5.77	27.02
Watch & Wards	138.19	144.29
Provision for Doubtful Debts	12.99	7.06
Donation	97.00	-
Director Sitting Fees	6.66	-
Miscellaneous Expenses	32.15	61.90
Total	**1,231.51**	**1,349.45**

40 Earning per Share (EPS) - In accordance with the Indian Accounting Standard (Ind AS-33)

(Amount in ₹ Lakhs)

Particular	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Basic Earnings Per Share		
Profit /(Loss) After Tax	551.45	1,180.79
Profit Attributable to Ordinary Shareholders	551.45	1,180.79
Weighted Average Number of Ordinary Shares	274,207,700	274,207,700
(used as denominator for calculating Basic EPS)		
Nominal Value of Ordinary Share	Rs.1/-	Rs.1/-
Earnings Per Share - Basic	0.20	0.43
Diluted Earnings Per Share		
Profit /(Loss) After Tax	551.45	1,180.79
Profit Attributable to Ordinary Shareholders	551.45	1,180.79
Weighted Average Number of Ordinary Shares	274,207,700	274,207,700
(used as denominator for calculating Diluted EPS)		
Nominal Value of Ordinary Share	Rs.1/-	Rs.1/-
Earnings Per Share - Diluted	0.20	0.43

41. Critical Accounting Estimates and Judgments

The estimates and judgments used in the preparation of the said consolidated financial statements are continuously evaluated by the Group, and are based on historical experience and various other assumptions and factors (including expectations of future events), that the Group believes to be reasonable under the existing circumstances. The said estimates and judgments are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Although the Group regularly assesses these estimates, actual results could differ materially from these estimates–even if the assumptions under-lying such estimates were reasonable when made, if these results differ from historical experience or other assumptions do not turn out to be substantially accurate. The changes in estimates are recognized in the consolidated financial statements in the period in which they become known.

The areas involving critical estimates, assumptions or judgments are:

1. Useful lives of property, plant and equipment's
2. Measurement defined benefit obligation
3. Estimation of provisions & contingent liabilities refer
4. Estimation of fair value of unlisted securities

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Group and that are believed to be reasonable under the circumstances.

42. During the year, Group has recognized the following amounts in the consolidated financial statements as per Ind AS19 "Employees Benefits":

a) Defined Benefit Plan

Contribution to Defined Contribution Plan, maintained under the Employees Provident Fund Scheme by the Central Government, is charged to Profit and Loss Account as under:

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Employer's Contribution to ESIC	1.00	1.20
Employer's Contribution to PF	3.81	3.59

b) Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation and the obligation for leave encashment is recognized in the same manner as gratuity.

Table Showing Changes in Present Value of Obligations: **(In Lakhs)**

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Present value of the obligation at the beginning of the period as provided by the Company	67.80	61.86
Interest cost	4.91	4.54
Current service cost	4.50	5.45
Past Service Cost	0	0
Benefits paid (if any)	(20.57)	0
Actuarial (gain)/loss	13.89	(4.05)
Present value of the obligation at the end of the period	70.54	67.80

(The amount to be recognized in the Balance Sheet):

Period	As on: 31-03-2025	As on: 31-03-2024
Present value of the obligation at the end of the period	70.54	67.80
Fair value of plan assets at end of period	0	0
Net liability/(asset) recognized in Balance Sheet and related analysis	70.54	67.80
Funded Status - Surplus/ (Deficit)	(70.54)	(67.80)

Expense recognized in the statement of Profit and Loss:

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Interest cost	4.91	4.54
Current service cost	4.50	5.45
Past Service Cost	0	0
Net actuarial (gain)/loss recognized in the period	(1.27)	(0.38)
Expected return on plan asset	0	0
Expenses to be recognized in P&L	8.15	8.37

Other comprehensive (income) / expenses (Remeasurement)

Period	From: 01-04-2024 To: 31-03-2025	From: 01-04-2023 To: 31-03-2024
Cumulative unrecognized actuarial (gain)/loss opening. B/F	16.26	19.93
Actuarial (gain)/loss – obligation	15.16	(3.67)
Actuarial (gain)/loss - plan assets	0.00	0
Total Actuarial (gain)/loss	(15.16)	(3.67)
Cumulative total actuarial (gain)/loss. C/F	31.42	16.26

Actuarial assumptions provided by the Group and employed for the calculations are tabulated:

Discount rate	6.75 % per annum	7.25 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Withdrawal rate (Per Annum)	10.00% p.a.	5.00% p.a.

Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.

01 Apr 2025 to 31 Mar 2026	30.55
01 Apr 2026 to 31 Mar 2027	2.02
01 Apr 2027 to 31 Mar 2028	2.05
01 Apr 2028 to 31 Mar 2029	4.34
01 Apr 2029 to 31 Mar 2030	1.77
01 Apr 2030 Onwards	29.81

Sensitivity Analysis:

Period	As on: 31-03-2025	As on: 31-03-2024
Defined Benefit Obligation	70.55	67.80
a) Impact of the change in discount rate		
Liability with 1% increase in Discount Rate	3.72	4.79
Liability with 1% decrease in Discount Rate	73.72	70.08
b) Impact of the change in Growth Rate		
Liability with 1% increase in Salary Growth Rate	73.76	69.00
Liability with 1% decrease in Salary Growth Rate	67.64	66.84
c) Impact of the change in Withdrawal Rate		
Liability with 1% increase in Withdrawal Rate	70.73	67.99
Liability with 1% decrease in Withdrawal Rate	70.32	67.57

43. Commitments & Contingencies

Contingent Liabilities not provided for in respect of:

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Guarantees given by banks on behalf of the Group	Nil	Nil
Claims against the Group not acknowledged as debt in consolidated financial statements	Nil	Nil
Impact of pending litigations not acknowledged as debt in consolidated financial statements	Nil	Nil
Income tax Matters not acknowledged as debt in consolidated financial statements	1315.09	1266.82
Estimated amount of Capital Commitment (Net of Advances)	135.20	135.20

a) The Group has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its consolidated financial statements. The Group does not expect the outcome of these proceedings to have a material impact on its financial position.

b) The Group Periodically Review all its long-term contracts to assess for any material foreseeable losses, Based on such review wherever applicable, the Group has adequate provisions for these long term contracts in the books of accounts as required under any applicable law/accounting standards

c) As at 31st March,2025 the Group did not have any outstanding long term derivative Contracts.

44. Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as follows:

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
The principal amount remaining unpaid to any supplier at the end of each accounting year	30.34	1.83
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	2.29	0.57
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note: The above information and that is given in 'Note-27' Trade Payables regarding Micro and Small Enterprises been determined on the basis of information available with the Group and has been relied upon by the auditors.

45. Related Party Disclosures as required by IND AS -24

i) Related parties where control exists or with whom transactions have taken place during the year.

(A) DIRECTORS AND KEY MANAGERIAL PERSONNEL OF PARENT COMPANY

Sanjeev Arora	Chairman cum Managing Director
Kavya Arora	Whole Time Director
Surinder K Sood	Director (Ceased w.e.f. 24.09.2024)
Gurpreet Singh Brar	Director (Ceased w.e.f. 24.09.2024)
Shweta Sehgal	Director (Ceased w.e.f. 24.09.2024)
D.P. Reddy	Director
Sandhya Arora	Director (Appointment w.e.f. 05.09.2024)
Sandeep Puri	Director (Appointment w.e.f. 05.09.2024)
Sulbha Jindal	Director (Appointment w.e.f. 05.09.2024)
Benu Sehgal	Director (Appointment w.e.f. 05.09.2024)
Probir Arora	Director (Appointment w.e.f. 05.09.2024)
Rupinder Singh Sabharwal	Director (Appointment w.e.f. 07.09.2024)
Tarandeep Kaur	Company Secretary
Deepak Sharma	CFO

(B) DIRECTORS AND KEY MANAGERIAL PERSONNEL OF SUBSIDIARY & JOINT VENTURE

Chander Shekar	Partner (Finton Homes - Subsidary)
Hemant Sood	Partner (Finton Homes - Subsidary)
Izu Singh Kalra	Director (Hampton Sky Farms Private – Joint Venture)
Amitoj Singh Bajaj	Director (Hampton Sky Farms Private – Joint Venture)

(C) ASSOCIATES

- Findoc Finvest Private Limited

(D) ENTITIES UNDER CONTROL OF KMP & THEIR RELATIVES

- Kamal Oil & Allied Industries Ltd.
- K P Advisors (Realty) Pvt Ltd.
- Femmella Fashions India Ltd.
- Ritesh Rentals (P) Ltd.
- Arisudhana Industries Ltd.
- NP Blockhouse Real Estate Pvt. Ltd.
- Auster Securities Pvt. Ltd.
- Kripra Real Estate Pvt. Ltd.
- Ncube Protectives Pvt. Ltd.
- Teneron Ltd
- Godwin Securities Pvt. Ltd.
- Findoc Investmart Private Limited
- Findoc commodities Private Limited
- Kabir Infra Private Limited
- URI Buildcon Private Limited

(E) OTHERS

- Guneet Arora

ii) The following is a summary of significant related party transactions:

(In Lakhs)

Sr. No.	Name of Company/Firm/ Individual	Nature of Transaction	2024-25 (Rs.)	2023-24 (Rs.)
1.	Femmella Fashions India Ltd.	Expenses made on behalf of company	Nil	1.21
		Allocated Cost of Common Facility used	32.94	29.38
2.	Sanjeev Arora	Loan Received back	12.00	3.00
		Director Remuneration	120.00	120.00
		Income Tax on Non-Monetary Perquisites	6.24	6.24
		Rent Paid	18.00	18.00
		Reimbursement of Expenses	29.78	32.66
		Loan Taken	225.00	Nil
3.	Sandhya Arora	Rent Paid	18.00	18.00
		Advance Received for Property	Nil	28.69
4.	K P Advisors (Realty) Pvt Ltd.	Unbilled Revenue	NIL	406.83
		Sale of Goods & Services	486.32	NIL
		Advance received	34.30	NIL
		Advance taken against Goods/ Services	69.30	24.87
5.	Kavya Arora	Director's Remuneration	72.00	72.00
		Rent Paid	18.00	18.00
6.	Guneet Arora	Advance taken	NIL	100.00
		Advance returned Back	100.00	NIL
		Advance received against property	29.52	29.52
7.	Roop kishore Fatehpuria#	Director's Remuneration	NIL	13.86
		Perks & Other Allowances	NIL	5.94
8.	Surinder K Sood	Sitting Fee	0.95	1.29
9.	Gurpreet Singh Brar	Sitting Fee	0.71	0.70
10.	Shweta Sehgal	Sitting Fee	0.74	0.52
11.	D.P. Reddy	Sitting Fee	1.20	0.40
12	Probir Arora	Sitting Fee	0.50	NIL
13.	Sandeep Puri	Sitting Fee	0.62	NIL
14.	Sulbha Jindal	Sitting Fee	0.82	NIL
15.	Benu Sehgal	Sitting Fee	0.62	NIL
16.	Rupinder Singh Sabharwal	Sitting Fee	0.50	NIL
17.	Tarandeep Kaur	Salary	9.00	7.80
		Loan Given	1.00	1.50
		Loan Received Back	1.20	1.23
		Reimbursement of Expenses	3.19	1.50
18.	Deepak Sharma	Salary	12.30	9.62
		Reimbursement of expenses	6.70	4.48
19.	Arisudhana Industries Ltd.	Rent Paid	8.12	4.84
		Operational Charges	0.37	Nil
		Advance received for property	Nil	4.54

20.	NP Blockhouse Real Estate Pvt. Ltd.	Loan Given Loan Received Back Loan Taken Loan Repaid Interest Received Interest Paid Expenses made on behalf of company Amount paid on behalf of Company Sale of Goods & Services (Net)	559.81 559.81 721.69 223.19 2.64 50.70 NIL 0.90 62.46	68.99 182.52 12.50 3.00 3.22 1.10 0.13 Nil Nil
21	Auster Securities Private Limited	Loan Given	1.00	NIL
22.	Findoc Investmart Pvt. Ltd.	Brokerage & Charges	1.45	0.28
23.	Findoc Finvest Pvt. Ltd.	Loan taken Loan Repaid Interest paid	170.00 610.52 480.49	3,566.00 NIL 419.75
24.	Kamal Oil and Allied Industries Ltd.	Loan paid Back	NIL	20.80
25.	Hemant Sood	Share of Profits	638.36	770.00
26.	Chander Shekar	Share of Profits	638.36	770.00
27.	Amitoj Singh	Loan Received	122.17	Nil
28.	Kabir Infra Pvt Ltd	Loan Received	101.25	Nil

Roop Kishore Fatehpuria has ceased due to the demise as the Executive Director of the Company w.e.f. 01st April, 2024.

iii) Amount due from/To Related Parties

(In Lakhs)

Particulars		As on 31.03.2025 (Rs.)	As on 31.03.2024 (Rs.)
i)	**Due to Related Parties (included in Unsecured Loans & Current Liabilities)**		
	DP Reddy	1.20	0.40
	Kavya Arora	8.09	4.40
	Surinder K Sood	0.95	1.29
	KP Advisors (Realty) Pvt. Ltd.	34.30	24.84
	NP Blockhouse Real Estate Pvt. Ltd.	551.94	10.19
	Shweta Sehgal	0.74	0.52
	Benu Sehgal	0.62	Nil
	Rupinder Singh Sabharwal	0.50	Nil
	Sandeep Puri	0.62	Nil
	Probir Arora	0.50	Nil
	Sulbha Jindal	0.82	Nil
	Arisudana Industries Ltd	114.81	119.16
	Findoc Finvest Pvt Ltd	3875.46	4357.04

	GS Brar	0.71	0.70
	Guneet Arora	36.90	136.90
	Sanjeev Arora	249.73	8.42
	Sandhaya Arora	37.60	34.90
	Deepak Sharma	2.12	0.76
	Femmella Fashions India Limited	19.77	13.15
	Tarandeep Kaur	1.29	0.65
	Ketki Gupta	36.90	36.90
	Hemant Sood (Capital A/c)	4080.06	3441.71
	Chander Shekar (Capital A/c)	3872.88	3234.52
	Sanjeev Arora (HUF)	29.99	29.99
	Kabir Infra Pvt Ltd	101.25	NIL
	Amitoj Singh	122.17	NIL
ii)	**Due from Related Parties (included in Loans & Advances & Sundry Debtors)**		
	Arisudhana Industries Ltd.	0.20	NIL
	KP Advisors (Realty) Pvt. Ltd.	0.02	63.25
	Sanjeev Arora	795.45	807.45
	Auster Securities Private Limited	526.40	NIL
	Tarandeep Kaur	0.60	0.80
	Findoc Investmart Pvt Ltd	130.06	NIL
	Ncube Protectives Private Limited	148.60	148.60
	NP Blockhouse Real Estate Pvt. Ltd.	23.36	6.84

46. Expenditure in Foreign Currency: Rs. 43.75 Lakhs.

Earning in Foreign Currency: NIL

47. Segment Reporting as per IND AS 108

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief operating decision maker regularly monitors and

reviews the operating result of the whole Group. As defined in Ind AS 108 “Operating Segments”, the Group's entire business falls under these Operational segments: -

1. Real Estate
2. Trading and Other Division

Information about Reportable Segments: (In Lakhs)

Particulars	2024-25			2023-24		
	Real Estate	Trading & Other	Total	Real Estate	Trading & Others	Total
Segment Revenue						
Turnover	5,659.86	270.27	5,930.13	7,973.23	15,712.14	23,685.37
Segment Results						
Profit before Interest & Finance Cost	3,282.06	4.22	3,286.28	4,887.57	(161.58)	4,725.98
Unallocable Expenses			1,733.78	-	-	1,795.92
Operating Profit			1,552.50	-	-	2,930.06

Particulars	2024-25			2023-24		
	Real Estate	Trading & Other	Total	Real Estate	Trading & Others	Total
Unallocable Income			182.73	-	-	374.21
Net Profit			1,352.48			2,843.12
Assets	32,521.22	524.21	33,045.43	26,748.71	3,469.01	30,217.72
Liabilities	10,054.07	463.51	10,517.58	7,198.91	2,289.35	9,488.26
Share Capital	-	-	2,742.08	-	-	2,742.08
Reserve & Surplus	-	-	11,832.83	-	-	11,311.13
Segment Depreciation	-	-	148.36	-	-	61.30
Segment other non-cash expense	-	-	-	-	-	-
Segment Capital Expenditure	1,246.40	0.84	1,247.24	230.18	43.26	273.44

48. Financial Instruments by category (In Lakhs)

Particulars	Mar-25			Mar-24		
	FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
1) Financial Assets						
I) Investments (Note No. 8 & 13)	-	1,121.42	0.05		2,460.94	
II) Trade receivables (Note No. 14)	-		10,479.75			6,876.27
III) Cash and Cash equivalents (Note No. 15)	-		175.38			681.89
IV)Bank Balances other than (iii) above (Note No. 16)	-		203.54			200.50
V) Loans (Note No. 17)	-		1,644.20			956.53
VI) Other receivables	-		620.08			**84.53**
Total Financial Assets	**-**	**1,121.42**	**13,123.00**	**-**	**2,460.94**	**8,799.72**
2) Financial liabilities						
I)Borrowings						
A) From Banks (Note No. 23 & 26)	-	-	2,552.92			1,387.80
B) From Others (Note No. 24)	-	-	5,249.10			4,463.53
II) Trade payables (Note No. 27)	-	-	958.32			1,715.14
III) Lease Liabilities (Note No. 6)	-	-	8.95			20.54
IV) Other liabilities	-	-	1,333.34			844.39
Total Financial Liabilities	**-**	**-**	**10,102.63**	**-**	**-**	**8,430.83**

1 Fair Value measurement

Fair Value Hierarchy and valuation technique used to determine fair value

	Level 1		Level 2		Level 3	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Financial assets						
At fair value through other comprehensive income						
Investment	1.51	1,353.71			1,119.91	1,107.23

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and are categorized into Level 1, Level 2 and Level 3 inputs.

Significant estimates

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Group uses its judgment to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.

49. Financial risk management objectives and policies

The Group's principal financial liabilities, other than derivatives, comprise loans and borrowings, trade and other payables, and financial guarantee contracts. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Group's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Group's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Group's senior management has the overall responsibility for the establishment and oversight of the Group's risk management framework. The Group's risk management policies are established to identify and analyses the risks faced by the Group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities.

MANAGEMENT OF LIQUIDITY RISK

Liquidity risk is the risk that the Group will face in meeting its obligations associated with its financial liabilities. The Group's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The following table shows the maturity analysis of the Group's financial liabilities based on contractually agreed undiscounted cash flows as at the Balance Sheet date.

(Amount in ₹ Lakhs)

Particulars	Less than 12 months	1 to 5 Years	Above 5 Years	Total
As at March 31, 2025				
I)Borrowings				**-**
A) From Banks (Note No. 23 & 26)	2,134.32	418.60		**2,552.92**
B) From Others (Note No. 24)	5,249.10			**5,249.10**
II) Trade payables (Note No. 27)	958.32			**958.32**
III) Lease Liabilities (Note No. 6)	3.10	5.85		**8.95**
IV) Other liabilities	1,192.98	140.36		**1,333.34**
Total				**10,102.63**
As at March 31, 2024				
I)Borrowings				
A) From Banks (Note No. 23 & 26)	1,357.21	30.59		**1,387.80**
B) From Others (Note No. 24)	4,463.53			**4,463.53**
II) Trade payables (Note No. 27)	1,715.14			**1,715.14**
III) Lease Liabilities (Note No. 6)	6.73	13.81		**20.54**
IV) Other liabilities	713.07	130.75		**843.82**
Total				**8,430.83**

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments.

POTENTIAL IMPACT OF RISK	MANAGEMENT POLICY	SENSITIVITY TO RISK
INTEREST RATE RISK		
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's long-term debt obligations with floating interest rates. a) Group has Fixed deposits with Banks amounting to Rs. 203.54 as at march 31st 2025 (200.50 Lakhs as at March 31st, 2024) Interest Income earned on fixed deposit for year ended March 31st, 2025 is Rs. 14.21 (8.13 Lakhs for the year ended March 31st, 2024) b) Group has Borrowing from Banks/FI amounting to Rs.6,428.38 Lakhs (Rs.5,744.84 Lakhs as at March 31st,2024) c) Interest Expenses on such borrowings for the year ended March 31st, 2025 is Rs.302.82 Lakhs (Rs.428.70 Lakhs for the year ended March 31st, 2024)	In order to manage its interest rate risk The Group diversifies its portfolio in accordance with the risk management policies.	As an estimation of the approximate impact of the interest rate risk, with respect to financial instruments, the Group has calculated the impact of a 1% change in interest rates. a) A 1% increase in interest rates would have led to approximately an additional Rs. 2.04 Lakhs gain for year ended March 31st, 2025 (Rs. 2.01 Lakhs gain for year ended March 31st 2024) in Interest income. A 1% decrease in interest rates would have led to an equal but opposite effect. b) A 1% increase in interest rates would have led to approximately an additional Rs. 64.28 Lakhs loss for year ended March 31st, 2025 (Rs. 57.45 Lakhs loss for year ended March 31st 2024) in Interest expense. A 1% decrease in interest rates would have led to an equal but opposite effect.

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Trade Receivables

Customer credit risk is managed by each business unit subject to the Group established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored. At 31 March 2025, the Group had top 10 customers that owed the Group more than Rs.9,802.06 (at 31 March 2024: Rs.191.25 Lakhs) and accounted for approximately 99.20% (at 31 March 2024: 82.63%) of all the receivables outstanding.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 14. The Group does not hold collateral as security. The Group evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the management in accordance with the Group's policy. Counterparty credit limits are reviewed by the management on an annual basis, and may be updated throughout the year. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Group's maximum exposure to credit risk for the components of the balance sheet at 31 March, 2025 and 31 March, 2024 is the carrying amounts as illustrated in Note 8, 9, 13, 15, 17.

Capital management

Capital includes issued equity capital and share premium and all other equity reserves attributable to the equity holders. The primary objective of the Group's capital management is to maximize the shareholder value.

Include lease liability in borrowings (In Lakhs)

Particulars	Note	31-Mar-25	31-Mar-24
Borrowings	23 & 26	7,802.03	5,851.32
Less: Cash and Cash equivalents	15	175.38	681.89
Total Debt		7,626.65	5,169.43
Equity	21 & 22	14,574.91	14,053.22
Net Debt to Equity		52.33%	36.78%

The Group manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements ofthe financial covenants.

50. Tax Reconciliation (In Lakhs)

Particulars	31.03.2025	31.03.2024
Net Profit as per Profit and Loss Account (before tax)	1,352.48	2,843.12
Current Tax rate	25.17%	25.17%
Current Tax	340.39	715.61
Adjustment:		
Exempt u/s 10(2A)	0	0
Unabsorbed Depreciation/Losses	0	0
Others	65.22	154.14
Tax Provision as per Books	275.20	561.47

51. The title deeds of all the immovable properties, (other than immovable properties where the Group is the lessee and the lease agreements are duly executed in favour of the Group) disclosed in the consolidated financial statements included in property, plant and equipment and Right of Use Assets are held in the name of the Group as at the balance sheet date.

52. The Group does not have any Investment Property.

53. The Group has Granted Loan to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:

(a) without specifying any terms or period of repayment.

Type of Borrower	Amount of Loan or Advance in the nature of Loan Outstanding	Percentage of the total loans and Advances in the nature of Loan
Promoters cum Director	795.45	48.63%
Other Related Parties	840.30	51.37%
Total	**1,635.75**	**100.00%**

54. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

55. The Group does not have any transaction with Struck Off Companies except below:

Name of Company	Nature of Transaction	Transaction during the year	Balance outstanding
Green Biofuels Farms Pvt Ltd	CAM Charges Services	9.73 Lakhs	40.59 Lakhs

56. During the Year, the Group has NO charge which is yet to be made register with ROC.

57. Following are the Ratios:

Ratios	Numerator	Denominator	As at 31.03.2025	As at 31.03.2024	% Variance	Reason for variance (if Above 25%)
Current ratio	Current Assets	Current Liabilities	2.99	3.05	(2.01%)	N.A.
Debt-Equity Ratio	Debt	Equity	0.54	0.42	28.57%	N.A.
Debt Service Coverage Ratio	EBITDA	Total Debt Service	1.45	8.78	(83.44%)	Decrease in EBITDA
Return on Equity Ratio	PAT	Shareholder's Fund	0.13	0.18	(30.61%)	Decrease in PAT
Inventory Turnover Ratio	COGS	Avg Inventory	0.19	1.46	(87.35%)	Decrease in COGS
Trade Receivable Turnover Ratio	Revenue from Operation	Avg Debtors	0.68	4.56	(85.02%)	Decrease in Revenue from operation
Trade Payable Turnover Ratio	Purchases on Credit	Avg Creditor	0.18	9.21	(98.03%)	Decrease in Purchases
Net Capital Turnover Ratio	Revenue From Operation	Working Capital	0.30	1.24	(75.82%)	Decrease in Revenue from operation
Net Profit Ratio	PAT	Revenue From Operation	0.31	0.11	187.45%	Decrease in Revenue from operation
Return on Capital Employed	EBIT	Capital Employed	0.11	0.23	(50.95%)	Decrease in EBIT
Return on Investment	PAT	Capital Employed	0.12	0.18	(32.77%)	Decrease in PAT

58. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

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

The Group has not received from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding whether recorded in writing or otherwise that the Group shall:

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

59. The Group has carried out Impairment Test on its Fixed Assets as on March 31, 2025 and the Management is of the opinion that there is no asset for which impairment is required to be made as per IND-AS 36 - "Impairment of Assets".

60. The Group is Covered under section 135 of Companies Act, 2013.

The following disclosure with regard to CSR activities: -

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Gross amount to be spent by Company during the year	23.68	33.08
Amount approved by the Board to be spent during the year	63.15	99.73
Unspent amount of previous year	-	-
Total	**63.15**	**99.73**
Amount spent during the year		
Contribution of acquisition of assets	-	-
On other purpose	63.15	99.73
Amount remaining unspent	-	-
Shortfall at the end of the reporting year	-	-
Total of previous year shortfall	-	-
Reason for shortfall	N.A.	N.A.
Nature of CSR Activities	Note1	Note1
Detail of related party transactions in relation to CSR expenditure as per Ind AS 24, Related Party Disclosures		
Krishna Pran Breast Cancer Care Charitable Trust	20.50	49.00

Note 1:

Nature of CSR activity includes promoting health care including prevntive healthcare by supporting civil hospitals, cancer trusts, dispensaries etc

61. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

62. The Group has not been declared as a wilfull defaulter by any lender who has powers to declare a Group as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when consolidated financial statements are approved.

63. The Group has utilized funds raised from borrowing from banks & financial institution for the specific purpose for which they were issued and there were no funds which are pending for Utilization for specific purposes.

64. During the year, the Group has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, from banks on the basis of security of current assets and the quarterly returns or statements filed by the Group with such banks or financial institutions are in agreement with the books of account of the Group.

65. The Group does not have any transaction which is not recorded in the books of accounts but 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).

66. The Group has complied with number of layers prescribed under companies act.

67. The Group has not revalued its Property Plant and Equipment or Intangible Assets or both during the current or previous year.

68. The Company has not filed any scheme of arrangements in terms of section 230 to 237 of the Companies Act 2013 during the year.

69. Corresponding figures of previous year have been regrouped / reclassified wherever deemed necessary and the figures have been rounded off to the nearest rupee.

For Khandelwal Jain & Co., **Chartered Accountants** **(Firm Registration No. 105049W)**	**On behalf of the Board Hampton Sky Realty Limited** **(Formerly Ritesh Properties and industries Limited)**	
Sd/- **(Rohit Kumar Poddar)** **Partner** **M. No. 472510**	**Sd/-** **(Sanjeev Arora)** **Chairman Cum** **Managing Director** **(DIN: 00077748)**	**Sd/-** **(Kavya Arora)** **Executive Director & WTD** **(DIN: 02794500)**
Place: New Delhi **Date: 30.05.2025**	**Sd/-** **(Tarandeep Kaur)** **Company Secretary** **(ACS42144)**	**Sd/-** **(Deepak Sharma)** **Chief Financial Officer** **(PAN:FRTPS3563K)**