Chitaranjan Developers LLP
(Address: No 88, Mount Road, Guindy, Chennai, 600032)

Balance Sheet as at 31 March 2026

(Rs in lakhs)

Particulars	Note	As at 31-03-2026	As at 31-03-2025
I. OWNERS' FUND AND LIABILITIES			
(1) Partners' Funds			
(a) Partners' Capital Account			
(i) Partners' Contribution	3a	**300.00**	300.00
(ii) Partners' Current Account	3b	**(20.74)**	(20.20)
Total		**279.26**	279.80
(2) Current liabilities			
(a) Other Current Liabilities	4	**0.75**	0.25
Total		**0.75**	0.25
Total Owners' Fund and Liabilities		**280.01**	280.05
II. ASSETS			
(1) Non-current assets			
(a) Non-current Investments	5	**277.02**	277.01
Total		**277.02**	277.01
(2) Current assets			
(a) Cash and cash equivalents	6	**1.08**	1.13
(b) Other Current Assets	7	**1.91**	1.91
Total		**2.99**	3.04
Total Assets		**280.01**	280.05

See accompanying notes which form part of the financial statements

As per our report of even date

For Venkatesh and Co.
Chartered Accountants
Firm's Registration No. 04636S

CA Hrishikesh D
Partner
Membership No. 272865
UDIN:

VENKATESH & Co. CHENNAI Chartered Accountants

For Chitaranjan Developers LLP

E N Rangaswami
Partner
DIN: 06463753

V Rajagopal
Designated Partner
DIN: 00318678

Place: Chennai
Date: 04 May 2026

Chitaranjan Developers LLP
(Address: No 88, Mount Road, Guindy, Chennai, 600032)

Statement of Profit andLloss for the year ended 31 March 2026

(Rs in lakhs)

Particulars	Note	For the year ended 31-03-2026	For the year ended 31-03-2025
Revenue from Operations		-	-
Other Income	8	0.01	0.33
Total Income		**0.01**	0.33
Expenses			
Other Expenses	9	**0.42**	0.36
Total expenses		**0.42**	0.36
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		**(0.41)**	(0.03)
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		**(0.41)**	(0.03)
Extraordinary Item		-	-
Profit/(Loss) before Partners' Remuneration and Tax		**(0.41)**	(0.03)
Partners' Remuneration		**5.00**	5.00
Profit/(Loss) before Tax		**(5.41)**	(5.03)
Tax Expenses		-	-
Profit/(Loss) for the period		**(5.41)**	(5.03)
See accompanying notes which form part of the financial statements			

As per our report of even date

For Venkatesh and Co.
Chartered Accountants
Firm's Registration No. 04636S

CA Hrishikesh D
Partner
Membership No. 272865
UDIN:

Place: Chennai
Date: 04 May 2026

VENKATESH & Co. CHENNAI Chartered Accountants

For Chitaranjan Developers LLP

E N Rangaswami
Partner
DIN: 06463753

V Rajagopal
Designated Partner
DIN: 00318678

Chitaranjan Developers LLP

Notes forming part of the Financial Statements

1 ENTITY INFORMATION

Chitaranjan Developers LLP ("the LLP") was incorporated on 26th June 2015. The LLP is a real estate developers engaged primarily in the business of real estate construction, development and other related activities and Joint Venture Development

2 SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP').

b) Current and Non-Current Classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

c) Investment

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

d) Cash and cash equivalents

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

e) Revenue recognition

Interest income has been recognized based on the accrual basis.

f) Provisions, Contingent liabilities and Contingent assets

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

As per our report of even date

For Venkatesh and Co.
Chartered Accountants
Firm's Registration No. 04636S

CA Hrishikesh D
Partner
Membership No. 272865
UDIN:

VENKATESH & Co. CHENNAI Chartered Accountants

Place: Chennai
Date: 4 May 2026

For Chitaranjan Developers LLP

E N Rangaswami
Partner
DIN: 06463753

V Rajagopal
Designated Partner
DIN: 00318678

Chitaranjan Developers LLP

Notes forming part of the Financial Statements

3 Partners Capital Account

3a Partners' Contribution

(Rs in lakhs)

Sr No	Name of Partner	Partners' Share	Opening Capital	Addition	Withdrawal	Closing Capital
1	Mercatile Ventures Limited	99.00%	297.00	-	-	297.00
2	V Rajagopal	1.00%	3.00	-	-	3.00
	Total	**100.00%**	**300.00**	-	-	**300.00**
	Previous Year Total		300.00	-	-	300.00

3b Partners' Current Account

(Rs in lakhs)

Sr No	Name of Partner	Partners' Share	Opening Capital	Addition	Withdrawal	Profit/(loss) during the year	Closing Capital
1	Mercatile Ventures Limited	99.00%	22.32	5.37	-	(5.36)	22.33
2	V Rajagopal	1.00%	(42.52)	-	0.50	(0.05)	(43.07)
	Total	**100.00%**	**(20.20)**	**5.37**	**0.50**	**(5.41)**	**(20.74)**
	Previous Year Total		(28.52)	15.35	-	(5.03)	(20.20)

VENKATESH & Co. * CHENNAI * Chartered Accountants

Chitaranjan Developers LLP

Notes forming part of the Financial Statements

4 **Other current liabilities**

(Rs in lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
TDS Payable	0.50	-
Audit Fees Payable	0.25	0.25
Total	0.75	0.25

5 **Non current investments**

Unquoted Other Investments in preference shares.		
-3% Non-Convertible Non-Cumulative Redeemable Preference Share	200.00	200.00
Investments in partnership firms	77.02	77.01
Total	277.02	277.01

a) Number of preference shares outstanding as at 31.03.2025: 2,00,000 Shares

6 **Cash and cash equivalents**

Balances with banks	1.07	1.12
Cash on hand	0.01	0.01
Total	1.08	1.13

7 **Other current assets**

Income Tax Advance Fy 2019-20	1.91	1.91
Total	1.91	1.91

VENKATESH & Co. CHENNAI Chartered Accountants

8 **Other Income** **(Rs in lakhs)**

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
Others		
-Balances Written back	-	0.08
-Shares of Profit	0.01	0.25
Total	0.01	0.33

9 **Other expenses**

Auditors' Remuneration	0.25	0.25
Administrative expenses	-	0.01
Professional fees	0.06	0.01
Rates and taxes	0.08	0.09
Printing & Stationery	0.03	-
Total	0.42	0.36

As per our report of even date

For Venkatesh and Co.
Chartered Accountants
Firm's Registration No. 04636S

Hrishikesh

CA Hrishikesh D
Partner
Membership No. 272865
UDIN:

Place: Chennai
Date: 4 May 2026

VENKATESH & Co. CHENNAI Chartered Acc

For Chitaranjan Developers LLP

E N Rangaswami
Partner
DIN: 06463753

12/

V Rajagopal
Designated Partner
DIN: 00318678