

HSLPRIME PROPERTIES PRIVATE LIMITED
CIN : U70103TN2017PTC114104
Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex,
Guindy, Chennai 600 032

Balance Sheet as at 31 March, 2025

Amount In Lakhs

Particulars	Note No.	As at 31 March, 2025 (Rs.in Lakh)	As at 31 March, 2024 (Rs.in Lakh)
ASSETS			
A Non-Current Assets			
a) Property Plant and Equipment	3	4.48	5.45
b) Capital Work in Progress	3	27.66	169.42
c) Goodwill			
d) Other Intangible assets			
e) Financial Assets			
--- (i) Investments			
--- (ii) Other Financial Assets			
f) Other Non Current assets			
B Current assets			
a) Inventories	4	25.09	25.09
b) Financial Assets			
--- (i) Investments			
--- (ii) Trade Receivables	4A	-49.73	28.28
--- (iii) Cash and cash Equivalents	4B	0.65	3.05
--- (iii) Other Financial Assets			
c) Other Current assets	5	728.27	531.87
TOTAL ASSETS		736.42	763.16
EQUITY AND LIABILITIES			
A) Equity			
a) Equity Share Capital	6	1.00	1.00
b) Other Equity	7	-4.96	0.63
B) LIABILITIES			
Non-current liabilities			
a) Financial Liabilities			
--- (i) Borrowings			
--- (ii) Other financial Liabilities			
b) Deferred Tax Liabilities			
c) Other Non Current Liabilities			
Current liabilities			
a) Financial Liabilities			
--- (i) Short Term Borrowings	8	736.69	737.83
--- (ii) Trade Payables			
----- (A) total outstanding dues of micro enterprises and small enterprises;	9	2.26	8.52
----- (B) total outstanding dues of creditors other than micro enterprises and small enterprises			
--- (iii) Other financial Liabilities			
b) Other Current Liabilities			
c) Provisions	10	1.42	15.17
TOTAL EQUITY AND LIABILITIES		736.42	763.16

The accompanying notes form an integral part of the financial statements (Note No. 1 & 2)
As per our report of even date attached

For HSLPRIME PROPERTIES PRIVATE LIMITED

G. Swaminathan

G. Swaminathan
DIN 02481041
Director

K. Sayee Sundar
DIN 01295584
Director

For Chandra Sekaran M S & Co.,
Chartered Accountants
FRN:015048S

M S Chandrasekaran
Proprietor
Membership No.067434

Place : Chennai
Date :
UDIN



HSLPRIME PROPERTIES PRIVATE LIMITED

CIN : U70103TN2017PTC114104

Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex, Guindy, Chennai 600 032

Statement of Profit and Loss for the year ended 31 March, 2025

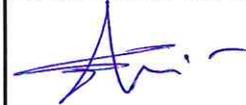
Amount In Lakhs

SI.No	Particulars	Note No.	For the year ended 31 March, 2025 (Rs.in Lakh)	For the year ended 31 March, 2024 (Rs.in Lakh)
1	Revenue from operations	11	-	99.66
2	Other income	12	-	0.58
	Total Revenue		-	100.24
3	Expenses			
	(a) Cost of Material Consumed	13	1.11	90.27
	(a) Employee benefits expense		-	-
	(b) Finance costs		-	-
	(c) Depreciation and Amortisation expenses	3	0.97	1.43
	(d) Other expenses	14	3.52	7.42
	Total Expenses		5.59	99.12
4	Profit / (Loss) before Tax		-5.59	1.12
5	Tax expense:			
	(a) Current tax expense for current year			
	(b) (Less): MAT credit (where applicable)			
	(c) Net current tax expense			
	(d) Deferred tax			
	Total		-	-
6	Profit (Loss) for the period from continuing operations		-5.59	1.12
7	Profit (Loss) for the period from discontinued operations			
8	Profit (Loss) for the period		-5.59	1.12
9	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
	B (i) Items that will be reclassified to profit or loss			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
10	Total Comprehensive Income for the period Comprising Profit (Loss) and Other Comprehensive Income for the period		-5.59	1.12
11	Earnings Per Share:			
	(1) Basic		-55.94	11.24
	(2) Diluted		-55.94	11.24

The accompanying notes form an integral part of the financial statements (Note No. 1 & 2)

As per our report of even date attached

For HSLPRIME PROPERTIES PRIVATE LIMITED



G. Swaminathan
DIN 02481041
Director



K. Sayee Sundar
DIN 01295584
Director

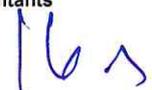
For Chandra Sekaran M S & Co.,
Chartered Accountants
FRN:015048S

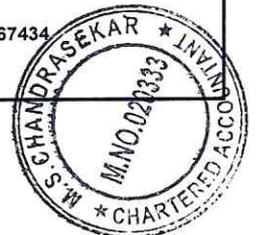


M S Chandrasekaran
Proprietor
Membership No.067434

Place : Chennai
Date :
UDIN



HSLPRIME PROPERTIES PRIVATE LIMITED		
CIN : U70103TN2017PTC114104		
BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032		
Particulars	Amount In Lakhs	
	As on 31-Mar-25	As on 31-Mar-24
Standalone Cash Flow Statement for the year ended 31/03/2025		
Cash Flows From Operating Activities:-		
Net Profit after Taxation	(5.59)	1.12
Adjustment for Non cash items		
Add : Impairment/ Write off of Property Plant and Equipment and Capital Work in Progress	-	-
Add : Depreciation	0.97	1.43
Less : Interest Income Notional (As per Ind AS 109)	-	-
Add : Notional Rent as per IND AS	-	-
Add: Interest Expenses Notional as per applicable IndAS	-	-
Adjustment for Non Operating activities		
Add : Interest Paid (Including Interest on Lease Liabilities)	-	-
Less : Interest income	-	-
Cash Flow Before Working Capital changes:-	(4.63)	2.56
Decrease (Increase) in Inventories	-	(25.09)
Decrease (Increase) in Trade receivables	78.01	(28.28)
Decrease (Increase) in Current Assets	(196.40)	93.73
Decrease (Increase) in Other Financial Assets	-	-
Decrease (Increase) in other current assets	-	-
(Decrease) Increase in Short term borrowings	(1.14)	131.03
(Decrease) Increase in Financial liabilities	-	-
(Decrease) Increase in Trade payables	(6.26)	(105.12)
(Decrease) Increase in Other Current liabilities	-	(16.48)
(Decrease) Increase in Provisions	(13.75)	5.02
Cash Flow Before Tax and Extraordinary Items:-		
Income Taxes Paid	-	-
Net Cash Flow From Operating Activities	(144.17)	57.37
Cash Flow from Investing Activities:-		
Less : Purchase of Capital Assets	141.76	(67.24)
Less : Purchase of Investments	-	-
Add : Rental Receipts	-	-
Add : Amount of Interest Received	-	-
Less : Sale of Capital Assets	-	-
Decrease (Increase) in Loans and advances & Other assets	-	-
Net Cash flow used in Investing Activities	141.76	(67.24)
Cash Flow from Financing Activities:-		
Increase in Borrowings	-	-
Interest Income Notional (As per Ind AS 109)	-	-
Increase in Share capital	-	-
Issue of Share Warrant	-	-
Interest expense(Including Interest on Lease Liabilities)	-	-
Repayment of Lease Liabilities	-	-
Loan to Group Companies	-	-
Decrease in borrowings	-	-
Net Cash Flow From Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents:-		
(Opening Balance)	3.05	12.92
Net Cash Flow during the year	(2.40)	(9.87)
(Closing Balance)	0.65	3.05
<p>For HSLPRIME PROPERTIES PRIVATE LIMITED</p> <p> </p> <p>G. Swaminathan K. Sayee Sundar DIN 02481041 DIN 01295584 Director Director</p> <p>Place : Chennai</p> <p>Date :</p> <p>UDIN :</p>		
<p>For Chandra Sekaran M S & Co., Chartered Accountants FRN:015048S</p> <p></p> <p>M S Chandrasekaran Proprietor Membership No.067434</p>		



Note	Particulars
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1 Corporate Information

The company HSLPRIME PROPERTIES PRIVATE LIMITED was incorporated on January 11, 2017, to carry on business of property development, real estate, residential developments, commercial developments including construction of hotels, apartments, commercial establishments, shops, malls, theatres, interior works, premium, luxury and affordable houses, row type houses, townships, multi-storied complexes, commercial complexes promoting layouts and sale of plots, buildings and owning, buying, selling, hiring, letting, sub-letting, maintaining, leasing, tenancing, sub-tenancing and constructing, re-constructing, extending, altering or demolishing, buildings or tenements block, flats, shops, warehouses, godowns, garages, dwelling house, market, factories industrial estates, hospitals, colleges, senior citizen homes, nursing homes and other construction and developments, repair, overall maintenance of land and buildings, to fix and collect rent and to act as construction contractors, building contractors, purchasers and developers and to enter into contracts and arrangements of all kinds with Government, landowners, builders, developers, investors and contractors in India or worldwide.

2 SIGNIFICANT ACCOUNTING POLICIES:**2.1 2.1 BASIS OF ACCOUNTING AND APPLICABLE ACCOUNTING STANDARDS**

The Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (India GAAP). The Company has prepared these financial statements to comply in all material aspects with the Accounting Standards notified under Section 133 of Companies Act, read together with Rule 7 of Companies(Accounts) Rules, 2014 and Companies(Accounting Standards) Amendment Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting Policies adopted in the preparation of financial statements are consistent with those used in the previous year.

2.2 Significant Accounting Policies**Basis of Accounting and applicable accounting standards**

The financial statements have been prepared under the historical cost convention and in accordance with the accounting standards notified under the related provisions of the Companies Act, 2013. The company is a Small and Medium company as defined in the general instructions in respect of Accounting Standards notified. Accordingly, the company has complied with the accounting standards as applicable to a Small and Medium sized company.

Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported balances of assets, liabilities, income and expenses. Examples of such estimates include provision for taxation, future obligations under employee retirement benefit plans and useful lives of fixed assets.

2.3 Revenue Recognition

Revenue is recognised at the time of transfer of property in goods, which results in or coincides with the transfer of significant risks and rewards to the customers and is generally at the point of dispatch of goods to the customers and no significant uncertainty exist regarding the amount of consideration towards such sale.

Revenue from service contracts are recognized as per the contractual terms as and when the services are rendered. No further obligations remains and the collection is probable.

2.4 Income Tax and Deferred Tax

- Provision for income tax is made on the basis of estimated taxable income for the year at current rates. Tax expenses comprise both current tax and deferred tax at the applicable enacted or substantively enacted rates.
- Current tax represents the amount of income tax payable in respect of the taxable income for the year determined in accordance with the provisions of Income Tax Act, 1961.
- Deferred tax represents the effect of timing difference between taxable income and accounting income for the year that originate in one year and are capable of reversal in one or more subsequent years.

2.5 Provisions, Contingent Liabilities & Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



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HSLPRIME PROPERTIES PRIVATE LIMITED

CIN : U70103TN2017PTC114104

Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex, Guindy, Chennai 600 032

Notes forming part of the Financial Statements

Note 6.1

Share Capital

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number (In lakh)	Amount (Rs.in Lakh)	Number (In lakh)	Amount (Rs.in Lakh)
a) Authorised Equity shares of Rs.10/- each with voting rights	1.00	10.00	1.00	10.00
b) Issued Equity shares of Rs.10/- each with voting rights	0.10	1.00	0.10	1.00
c) Subscribed and fully paid up capital Equity shares of Rs.10/- each with voting rights	0.10	1.00	0.10	1.00
	0.10	1.00	0.10	1.00

Note 6.2

Details of shares held by each shareholder holding more than 5% shares

S.No.	Name of Shareholder	As at March 31, 2025		As at March 31, 2024	
		Number of shares held	% of holding in that class of shares	Number of shares held	% of holding in that class of shares
Equity shares with voting rights:					
1	Indrayani Biotech Ltd	7,600	76.00%	7,600	76.00%
2	Annandavalli A	2,400	24.00%	2,400	24.00%
3	K Sayee Sundar				
4	N M Renganathan				
		10,000	100.00%	10,000	100.00%

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CIN : U70103TN2017PTC114104		
Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex,Guindy, Chennai 600 032		
Notes forming part of the Financial Statements		
Note 4		
Inventories		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Closing Stock in Hand	25.09	25.09
Total	25.09	25.09
Note 4A		
Trade Receivable		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Considered Good - Secured	-49.73	28.28
Considered Good - Unsecured	-	-
Total	-49.73	28.28
Note 4B		
Cash and Cash Equivalents		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Cash in Hand	0.04	0.06
Balances with Banks in current Accounts	0.61	2.99
Total	0.65	3.05
Note 5		
Other Non Current Assets		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
a) Balance with Customs and Income Tax & excise / GST authorities	23.53	23.33
b) Advance receivable in kind or for value to be received Unsecured and Considered good	704.74	508.41
c) Interest Accrued		0.13
Total	728.27	531.87



HSLPRIME PROPERTIES PRIVATE LIMITED		
CIN : U70103TN2017PTC114104		
Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex,Guindy, Chennai 600 032		
Notes forming part of the Financial Statements		
Note 7		
Other Equity		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Surplus/(Deficit) in Statement of Profit and Loss		
Opening balance (Reserves & Surplus)	0.63	-0.49
Add: Net Profit/(Net Loss) For the current year	-5.59	1.12
	-4.96	0.63
Note : 8		
Short Term Borrowings		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Loan From related parties	38.19	37.83
Others	698.50	700.00
Total	736.69	737.83
Note : 9		
Trade Payables		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
------(A)Trade payables for goods & services total outstanding dues of Micro and Small Enterprises		
------(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2.26	8.52
Total	2.26	8.52
HSL PRIME PROPERTIES PVT LTD		



HSLPRIME PROPERTIES PRIVATE LIMITED

CIN : U70103TN2017PTC114104

Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex, Guindy, Chennai 600 032

Notes forming part of the Financial Statements**Note 10****Short Term Provisions**

Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Audit Fee Payable	0.3	0.25
Income Tax Provision	-	-
Other Provisions	1.12	14.92
Total	1.42	15.17

Note 11**Revenue from Operations**

Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Construction Service	-	99.66
Total	-	99.66

Note 12**Other income**

Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Interest Income on FD	-	0.58
Total	-	0.58

Note 13**Cost of Material Consumed**

Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Opening Stock	-25.09	-
Add: Purchases	1.11	115.36
Less: Closing Stock	-25.09	-25.09
Total	1.11	90.27



HSLPRIME PROPERTIES PRIVATE LIMITED		
CIN : U70103TN2017PTC114104		
Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex,Guindy, Chennai 600 032		
Notes forming part of the Financial Statements		
Note 14		
Other Expenses		
Particulars	As at March 31, 2025 (Rs.in Lakh)	As at March 31, 2024 (Rs.in Lakh)
Commission		
Professional & Consultancy Fees	0.12	0.44
Electricity Charges	0.01	0.11
Audit Fees	0.35	0.25
Advertisement and Business Promotion		
Rent	0.77	1.50
Rates & Taxes		0.39
Statutory Expenses		0.15
Salary Expenses	1.50	0.55
Miscellaneous Office Expenses	0.57	3.87
Travelling	0.18	-
Bank Charges	0.02	0.16
Total	3.52	7.42

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Note 3

HSL PRIME PROPERTIES PVT LTD

CIN : U70103TN2017PTC114104

Block-1, Module No.33, 3rd Floor, SIDCO Electronics Complex, Guindy, Chennai 600 032

FIXED ASSETS SCHEDULE :-

DESCRIPTION	GROSS BLOCK				DEPRECIATION / AMORTISATION / IMPAIRMENT		NET BLOCK	
	Opening	Additions / Deletions	As on 31.03.2025	As on 01.04.2024	For the Year	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
Furnitures	1.20	-	1.20	0.98	0.02	1.00	0.20	0.22
Inverter	25.90	-	25.90	20.67	0.95	21.62	4.28	5.23
CWIP	169.42	-141.76	27.66	-	-	-	27.66	169.42
TOTAL	196.53	-141.76	54.76	21.65	0.97	22.62	32.14	174.87

