NRC / HBK

NBD Office Park LLP

Financial Statements

Year ended 31 March 2026

May 15, 2026

To
V D S R & Co., LLP
3rd Floor, Suvarna Towers,
70/5, Nagarbhavi Main Road,
Vijayanagara,
Bengaluru – 560040.

Dear Sir,

Re: Audit of Ind AS financial statements for the year ended March 31, 2026

This letter of representations is provided in connection with your audit of the Ind AS financial statements of NBD Office Park LLP ("the LLP") as at March 31, 2026 and for the year ended March 31, 2026 with reference to these financial statements as at March 31, 2026. We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether:

i. the financial statements give a true and fair view, in all material respects, of the financial position of NBD Office Park LLP as at March 31, 2026, and of its financial performance, including Other Comprehensive Income, cash flows and changes in equity, for the year then ended, in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, which have been voluntarily adopted by the LLP for the purpose of financial reporting, and the applicable provisions of the Limited Liability Partnership Act, 2008 and the Limited Liability Partnership Rules, 2009.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act, which involves an examination of the accounting system and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose – all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves.

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated April 06, 2025, for the preparation of the financial statements in accordance with Ind AS.

2. We acknowledge, as members of management of the LLP, our responsibility for the preparation of the financial statements that give a true and fair view of the financial position, financial performance (or results of operations) including other comprehensive income, cash flows and changes in equity of the LLP in accordance with Ind AS, and are free of material misstatements, including omissions. We have prepared the financial statements and the same have been approved by the Partners.

3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.

4. As members of management of the LLP, we believe that the LLP has a system of internal controls adequate to enable the preparation and presentation of accurate and complete financial statements in accordance with IND AS that are free from material misstatement, whether due to fraud or error.

5. There are no unadjusted audit differences identified during the current audit and pertaining to the latest year presented.

NBD OFFICE PARK LLP

B. Internal financial control over financial reporting

1. We are responsible for establishing and maintaining adequate and effective internal financial controls and the preparation and presentation of the financial statements and, in particular, the assertions to you on internal financial controls in accordance with the internal control over financial reporting criteria established by the LLP considering the essential components of internal control.

2. We have performed an evaluation and made an assessment of the adequacy and effectiveness of the LLP's internal financial controls.

3. We have not used the procedures performed by you during the audit as part of the basis for our assessment of the effectiveness of internal financial controls. Based on the assessment carried out by us and the evaluation of the results of the assessment, we conclude that the LLP has adequate internal financial controls that was operating effectively as at the March 31, 2026, the other relevant controls were determined adequate and were operating effectively as at March 31, 2026.

4. There have been no communications from regulatory agencies concerning non-compliance with or deficiencies in financial reporting practices.

C. Non-compliance with law and regulations, including fraud

1. We acknowledge that we are responsible for determining that the LLP's business activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws or regulations, including fraud.

2. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.

3. There were no instances of fraud resulting in a material misstatement to the LLP's financial statements and any other fraud that does not result in a material misstatement to the LLP's financial statements but involves senior management or management or other employees who have a significant role in the LLP's internal financial controls.

4. We have no knowledge of any identified or suspected non-compliance with laws or regulations including fraud that may have affected the LLP (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
   - Involving financial improprieties
   - Related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the LLP's financial statements
   - Related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the LLP's business, its ability to continue in business, or to avoid material penalties
   - Involving management, or employees who have significant roles in internal control, or others
   - In relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

5. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance or deficiencies in financial reporting practices.

6. To the best of our knowledge and belief, the LLP has not made any improper payments or payments which are illegal or against any regulations.
7. The LLP has complied with all aspects of contractual agreements which could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

NBD OFFICE PARK LLP

8. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.

D. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
   - Access to all information, of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters.
   - Additional information that you have requested from us for the purpose of the audit and
   - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

2. All material transactions have been recorded in the accounting records and are reflected appropriately in the financial statements.

3. We believe that the significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

E. ACCOUNTING POLICIES:

1. The accounting policies and practices which are material or critical in determining the results of operations for the year or financial position are disclosed in the financial statements. These accounting policies, to the financial statements, are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on an accrual basis.

2. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

F. REGISTERS, MINUTES AND CONTRACTS:

1. The minutes of the meetings of the Partners and the Designated Partners, wherever required to be maintained, and the statutory records and registers required to be maintained under the Limited Liability Partnership Act, 2008 and the Limited Liability Partnership Rules, 2009 are complete, up to date and authentic.

2. We have made available to you all significant statutory records, registers, contracts and agreements of the LLP. Further, we have made available to you the minutes of all meetings of the Partners and the Designated Partners (or summaries of actions taken at recent meetings for which minutes have not yet been prepared), held during the period from April 2025 to March 2026.

3. All matters required to be recorded in the registers and minute books of the LLP have been, and are, recorded correctly.

4. We have disclosed to you, and the LLP has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt. There has been no breach of any covenant attached to the contracts.

G. RELATED PARTY DISCLSOURES:

1. We confirm the completeness of the list of related parties and relationships as stated in Note 12 of the financial statements, and information provided regarding the identification of such related parties. We have disclosed to you the identity of the LLP's related parties and all related party relationships and related party transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the year ended, as well as related balances due to or from such parties at the year end. All transactions are at arm's length and have been appropriately accounted for in accordance with applicable Ind AS requirements. All related party transactions have been appropriately accounted for and disclosed in the financial statements in accordance with Ind AS 24 'Related Party Disclosures'.

NBD OFFICE PARK LLP

2. All transactions with related parties have been entered into in the ordinary course of business, where applicable, are in accordance with the terms of the LLP Agreement and the applicable provisions of the Limited Liability Partnership Act, 2008 and other applicable laws, and have been appropriately accounted for and disclosed in the financial statements in accordance with the applicable Indian Accounting Standards (Ind AS).

3. The LLP has obtained necessary approvals in respect of all transactions or contract or arrangement with related parties, in accordance with relevant provisions of the Act, and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, wherever applicable.

H. INVESTMENT PROPERTY UNDER DEVELOPMENT

Management represents that the Investment Property under Development recognised in the financial statements as at the reporting date represents properties being developed/constructed with the intention of earning rentals and for capital appreciation and is not intended for sale in the ordinary course of business. Management confirms that the costs capitalised under Investment Property under Development comprise only those costs that meet the recognition and capitalisation criteria prescribed under the applicable Ind AS. Management further represents that the carrying amount of such property is appropriately stated in the financial statements in accordance with Ind AS 40 – Investment Property, including consideration of any impairment indicators, where applicable. Management confirms that there are no undisclosed commitments, encumbrances, restrictions on title, or material matters relating to the Investment Property under Development that require adjustment or disclosure in the financial statements.

I. INVESTMENTS

1. There are no investments made by the LLP.

J. INVENTORIES

There is no inventories held by the LLP.

K. TRADE RECEIVABLES, OTHER ASSETS AND LOANS AND ADVANCES:

1. There are no loans, investments, guarantees or securities provided by the LLP other than those disclosed in the financial statements. All such transactions have been entered into in accordance with the LLP Agreement and the applicable provisions of the Limited Liability Partnership Act, 2008 and other applicable laws.

2. The LLP has disclosed in the financial statement the full particulars of the loans given, investment made or guarantee given or security provided and the purpose for which the loan or guarantee or security is proposed to be utilized by the recipient of the loan or guarantee or security.

3. The LLP does not have any Trade Receivables other than those disclosed in the financial statements.

4. The LLP has maintained proper records and supporting documents in respect of all loans and advances granted, guarantees given, securities provided and investments made. Such records are complete, accurate and up to date, and all such transactions have been duly authorised, recorded and appropriately disclosed in the financial statements in accordance with the applicable provisions of the Limited Liability Partnership Act, 2008, the Limited Liability Partnership Rules, 2009 and the applicable Indian Accounting Standards (Ind AS).

L. PARTNERS' CONTRIBUTION:

1. The details of the partners and their respective capital contributions as at the balance sheet date have been completely and accurately disclosed in Note 5 to the financial statements based on the LLP Agreement and the records maintained by the LLP.

NBD OFFICE PARK LLP

M. TRADE PAYABLES AND OTHER LIABILITIES:

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements in accordance with the applicable Ind AS requirements.

2. The LLP has not defaulted in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, goods and service tax and any other statutory dues with appropriate authorities including Income-tax due for the year ending March 31, 2026.

3. The LLP has obtained the list of MSME suppliers and the LLP has addressed all relevant statutory requirements in terms of existing laws and regulations including MSMED Act, 2006 and the Companies Act 2013 and relevant disclosure requirements. No claims have been raised against the LLP under the Interest on Delayed Payments to Small Scale & Ancillary Undertakings Act, 1993 /MSMED Act, 2006'.

N. PROVISIONS, CONTINGENT LIABILITIES AND COMMITMENTS:

1. We have informed you of all outstanding and possible litigation and claims whether or not they have been discussed with legal counsel.

2. All claims where outflow of economic resources is probable or possible have been properly accrued or disclosed as contingent liabilities respectively in the financial statements. Further, we are not aware of any other such contingent liabilities. No other claims in connection with litigation have been or are expected to be received.

3. There are no non-cancellable commitments, which are either material to the financial statements or are relevant in understanding the financial statements or may impact the decision making of the users of the financial statements.

O. STATEMENT OF PROFIT & LOSS:

1. All materials transactions have been adequately disclosed and full provision has been made in the financial statements for all claims and losses of material amount which have resulted or may be expected to result from events which occurred or from commitments which were entered into on or before the date of balance sheet, including losses resulting from sale contracts.

2. No personal expenses have been charged to revenue accounts.

3. There no transactions of the LLP which are represented merely by book entries and are not prejudicial to the interests of the LLP.

P. GENERAL:

1. The LLP has determined its operating cycle as mentioned in significant accounting policies in the financial statements, it is defined as the time between the acquisition of assets for processing and their realization in cash or cash equivalents. Based on this evaluation, the LLP has considered its operating cycle to be four years for the purpose of classifying assets and liabilities into current and non-current categories

2. The LLP has not entered into any non-cash transactions with directors or persons connected with him.

3. The LLP is not a Nidhi LLP.

4. The provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the LLP.

5. The LLP operates in a single reportable segment based on nature of service, regulatory environment and customers. Further, the LLP is engaged in single line of service activity and its customers and noncurrent assets are located in India only.



6. At the March 31, 2026 end, the LLP had no unusual commitments or contractual obligations of any sort which were not in the ordinary course of business and which might have an adverse effect upon the LLP (e.g., contracts or purchase agreements above market price; repurchase or other agreements not in the ordinary course of business; material commitments for the purchase of property, plant and equipment; significant foreign exchange commitments; open balances on letters of credit; purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of the prevailing market prices; losses from fulfillment of, or inability to fulfill, sales commitments, etc.)

7. The LLP did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses.

8. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the LLP.

9. There are restated adjustments during the year ended March 31, 2026 the same has been disclosed in the financial statements.

Q. CORPORATE SOCIAL RESPONSIBILITY (CSR):

1. The provision of Section 135 of the Act, in relation to Corporate Social Responsibility is not applicable to the LLP as at the balance sheet date.

R. INCOME AND INDIRECT TAXES

1. We acknowledge our responsibility for the tax accounting methods adopted by the LLP, which have been consistently applied in the current year, and for the current year income tax provision calculation.

2. We also acknowledge our responsibility for the plans with respect to future taxable income, which represent our estimates as to the outcome of those plans, based on available evidence, and for the significant assumptions used in our analysis. We would implement such strategies as necessary to prevent a tax operating loss or credit carryforward from expiring.

3. We have disclosed to you all tax opinions, correspondence with tax authorities, or other appropriate information that served as support for the accounting for potentially material matters.

S. ESTIMATES

1. We believe that the measurement processes, including related assumptions and models, used to determine the accounting estimate(s) have been consistently applied and are appropriate in the context of the applicable financial reporting framework.

2. We confirm that the disclosures made in the financial statements with respect to the accounting estimate(s) are complete and made in accordance with the applicable financial reporting framework.

3. We confirm that no adjustments are required to be made to the accounting estimate(s) and disclosures in the financial statements due to subsequent events.

T. SUBSEQUENT EVENTS:

1. There have been no events or transactions which have occurred since the date of Balance Sheet or are pending that would have a material effect on the financial statements and requires adjustment to the accounting estimates and disclosures included in the financial statements at that date or for the year then ended, other than those reflected or fully disclosed in the financial statements.

2. No events have occurred that are of such significance in relation to the LLP's affairs to require mention in a to the financial statements in order to make them not misleading regarding the financial position, results of operations, or cash flows or changes in equity of the LLP.

NBD OFFICE PARK LLP

3. Subsequent events in relation to your opinion on Internal financial controls over financial reporting with reference to the financial statements:

   3.1. There are no changes in the internal financial controls from March 31, 2026 till the date of this representation letter including any corrective actions taken by us with regard to significant deficiencies and material weaknesses or other factors that might significantly affect internal financial control over financial reporting with reference to the financial statements.

Truly Yours,

Partner
NBD Office Park LLP

NBD OFFICE PARK LLP

INDEPENDENT AUDITORS' REPORT

TO THE PARTNERS OF M/S. NBD OFFICE PARK LLP

Opinion

We have audited the accompanying Ind AS financial statements of **M/S. NBD OFFICE PARK LLP ("the LLP"),** which comprises the Balance Sheet as at 31 March 2026 and the Statement of Profit and Loss, including the statement of loss for the year then ended 31st March 2026.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements (Ind AS Financials are applicable to the LLP as the LLP is subsidiary of an entity to which a Ind AS is applicable), 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 LLP as at March 31, 2026, the loss and total comprehensive income and its cash flows for the year ended on that date.

Basis for Opinion

Management is responsible for the preparation of these Ind AS financial statements in accordance with the Indian Accounting Standards (Ind AS), specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

VDSR & CO. LLP F.R.No.01626S/S300065 CHENNAI BANGALORE SAGAR CHARTERED ACCOUNTANTS

Responsibilities of Management for the Financial Statements

The LLP's Management (designated partners) are responsible for the preparation of the Statement of Accounts in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP 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 the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement of Accounts, LLP's Management is responsible for assessing the LLP'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 LLP's Management either intend to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

Management is also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with the LLP's Management 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.

Report on Other Requirements

(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 entity so far as it appears from our examination of those books;



(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Cash Flow are dealt with by this Report are in agreement with the books of account prepared applying Ind AS standards for the purpose of consolidation of its financials with its holding entity, and the books of account are maintained as per Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) The LLP does not have any pending litigations which would impact its financial position;

(f) The LLP did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses;

(g) a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the entity to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the entity ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the entity from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the entity 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; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

VDSR & CO. LLP
F.R.No.001626S/S200085
CHENNAI
BANGALORE
SAGAR
CHARTERED ACCOUNTANTS

Restriction on Use

NBD OFFICE PARK LLP shall prepare a separate set of financial statements in accordance with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 for the year ended March 31, 2026 and thus, the financials accompanied (which are prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind As")) which this report shall be used only for consolidation purpose of M/S. Puravankara Limited, Bangalore and shall not be used for any other purpose. The restriction applies to report and financial statements.

for V D S R & Co LLP
Chartered Accountants
FRN No.: 001626S/S200085



Venkatesh Kamath S V
Partner
Membership No 202626

Place: Bengaluru
Date: 15-05-2026

(This document is certified using the UDIN facility of ICAI and can be verified at www.udin.icai.org with reference no. 26202626PATQAF2858)

NBD Office Park LLP
LLPIN: ABZ-4373
Balance Sheet for the year ended March 31, 2026
(All amounts in Indian Rs, Unless Otherwise Stated)

	Note	March 31, 2026	March 31, 2025
ASSETS			
Non-current assets			
(a) Investment property under development	3	7,45,94,985	7,45,94,985
Total non-current assets		**7,45,94,985**	**7,45,94,985**
Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	4	66,808	66,808
Total current assets		**66,808**	**66,808**
Total assets		**7,46,61,793**	**7,46,61,793**
Contribution and Liabilities			
Partners' Funds			
Contribution	5	7,46,00,010	7,46,00,010
Partner's current account	6	(3,58,885)	(3,42,885)
		7,42,41,125	**7,42,57,125**
LIABILITIES			
Current liabilities			
(a) Financial liabilities			
(i) Other Financial liabilities	7	4,20,668	4,04,668
Total current liabilities		**4,20,668**	**4,04,668**
Total equity and liabilities		**7,46,61,793**	**7,46,61,793**

Summary of significant accounting policies

The accompanying notes referred to above form an integral part of the financial statements.

As per report of even date

For V D S R & Co LLP
Chartered Accountants
Firm Registration Number: 001626S/S200085

Venkatesh Kamath S V

Partner
Membership No: 202626

Place: Bengaluru
Date :15-05-2026

For and on behalf of NBD Office Park LLP

Harsha Byatarayanapura Krishnappa
Designated Partner
DIN: 09325952

Place: Bengaluru
Date :15-05-2026

Nani R Choksey

Representing PPL Hebbal Developers Private Limited
DIN: 00504555

Place: Bengaluru
Date :15-05-2026

NBD Office Park LLP
LLPIN: ABZ-4373
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in Indian Rs, Unless Otherwise Stated)

	Note	March 31, 2026	March 31, 2025
Income			
Revenue from operations		-	-
Total		-	-
Expenses			
Other expenses	8	16,000	2,73,500
Total expenses		16,000	2,73,500
Profit/(loss) before tax		(16,000)	(2,73,500)
Tax expense			
Current tax		-	-
Deferred tax			
Total tax expense		-	-
Profit/(loss) for the year		(16,000)	(2,73,500)
Appropriation of Profit after tax			
Profit/(Loss) transferred to Partners' account		(16,000)	(2,73,500)
Summary of significant accounting policies	1		

The accompanying notes referred to above form an integral part of the financial statements.

As per report of even date

For V D S R & Co LLP
Chartered Accountants
Firm Registration Number: 001626S/S200085

Venkatesh Kamath S V

Partner
Membership No: 202626

Place: Bengaluru
Date :15-05-2026

For and on behalf of NBD Office Park LLP

Harsha Byatarayanapura Krishnappa
Designated Partner
DIN: 09325952

Place: Bengaluru
Date :15-05-2026

Nani R Choksey

Representing PPL Hebbal Developers Private Limited
DIN: 00504555

Place: Bengaluru
Date :15-05-2026

NBD Office Park LLP
LLPIN: ABZ-4373
Statement of cash flow for the year ended March 31, 2026
(All amounts in Indian Rs, Unless Otherwise Stated)

Sl.No	Particulars	March 31, 2026	March 31, 2025
A.	**Cash flow from operating activities**		
	Profit/(Loss) before tax	(46,000)	(2,73,500)
	Operating profit before working capital changes	**(46,000)**	**(2,73,500)**
	Working capital adjustments:		
	(Increase)/ decrease in other financial liabilities	-	3,84,668
	Increase/ (decrease) in trade payables	46,000	-
	Cash (used in)/ received from operations	-	**1,11,168**
	Income tax paid (net)	-	-
	Net cash flows (used in)/from operating activities	-	**1,11,168**
B.	**Cash flows from investing activities**		
	Net cash flows from / (used in) investing activities	-	-
C.	**Cash flows from financing activities**		
	Proceeds from issue of debentures		
	Repayment of Partners Capital	-	4,91,03,359
	Repayments of unsecured term loans	-	(4,92,24,027)
	Net cash (used in)/from financing activities	-	**(1,20,668)**
	Net (decrease)/increase in cash and cash equivalents (A + B + C)	-	**(9,500)**
	Cash and cash equivalents at the beginning of the period	66,808	76,308
	Cash and cash equivalents at the end of the period	**66,808**	**66,808**

Components of cash and cash equivalents:

Particulars	**31.03.2026**	**31.03.2025**
Balance with banks		
- on current accounts	66,808	66,808
- in deposit accounts with original maturity of less than 3 months	-	-
As reported in Balance Sheet	**66,808**	**66,808**

For V D S R & Co LLP
Chartered Accountants
Firm Registration Number: 001626S/S200085

Venkatesh Kamath S V

Partner
Membership No: 202626

V D S R & CO. LLP F.R.No.001626S/S200085 CHENNAI BANGALORE SAGAR CHARTERED ACCOUNTANTS

Place: Bengaluru
Date :15-05-2026

For and on behalf of NBD Office Park LLP

Harsha Byatarayanapura Krishnappa
Designated Partner
DIN: 09325952

Place: Bengaluru
Date :15-05-2026

Nani R Choksey
Representing PPL Hebbal Developers Private Limited
DIN: 00504555

Place: Bengaluru
Date :15-05-2026

NBD OFFICE PARK LLP

NBD OFFICE PARK LLP
Notes to Ind AS Financial Statements for the year ended March 31, 2026
(All amounts in Indian Rs. unless otherwise stated)

1. Corporate information

NBD Office Park LLP (the 'LLP') was incorporated on December 13, 2022, under the provisions of the Limited Liability Partnership Act, 2008 applicable in India. The registered office is located at No 106/10-11-12, Amruthahalli, Bellary Road, Amruthahalli, Bangalore, Bangalore North, Karnataka, India, 560092. The LLP is engaged in the business of real estate development and other related activities.

The Ind AS financial statements were authorized for issue in accordance with a resolution of the directors on 15th May,2026.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements of the LLP have been prepared in accordance with the provisions of the Limited Liability Partnership Act, 2008 and the Limited Liability Partnership Rules, 2009. For the purpose of financial reporting, the LLP has voluntarily prepared these financial statements in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, and has adopted presentation and disclosure principles broadly consistent with Division II of Schedule III to the Companies Act, 2013, to the extent considered appropriate to the nature of an LLP.

The financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

2.2 Summary of significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities. The effect of change in an accounting estimate is recognized prospectively.

(b) Current versus non-current classification

The LLP presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:
- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- 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:
- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- 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.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The LLP has evaluated and considered its operating cycle as four year for the purpose of current and non-current classification of assets and liabilities.

(c) Investment Property under development

Investment property under development is initially recognised at cost, including the cost of acquisition and directly attributable expenditure incurred for its development. Subsequent expenditure is capitalised when it is probable that future economic benefits associated with the expenditure will flow to the LLP and the cost can be measured reliably.

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NBD OFFICE PARK LLP

The LLP follows the cost model for subsequent measurement of investment property. Accordingly, investment property under development is carried at cost less accumulated impairment losses, if any. Upon completion, the property is transferred to investment property and depreciated over its estimated useful life in accordance with Ind AS 40.

The fair value of investment property is determined and disclosed in accordance with the requirements of Ind AS 40, notwithstanding that the LLP follows the cost model.

(d) Partners Contribution and Current account

Partners' contribution represents the amount contributed by the partners towards the capital of the LLP in accordance with the provisions of the LLP Agreement. Partners' contribution is recognised when the LLP has an unconditional right to receive the contribution from the partners. Such contribution is classified as equity or liability, as applicable, based on the terms and conditions of the contribution in accordance with the requirements of Ind AS.

Partners' current accounts represent amounts due to or from the partners arising from their share of profits or losses, drawings, remuneration, interest, and other transactions with the LLP, in accordance with the LLP Agreement. The balances in partners' current accounts are presented separately from partners' contribution and are classified as equity or liability, as applicable, based on the substance of the contractual arrangements and the requirements of Ind AS.

(e) Expenses

Expenses are recognised in the Statement of Profit and Loss when there is a decrease in future economic benefits arising from a decrease in an asset or an increase in a liability that can be measured reliably. Expenses are recognised on an accrual basis and are accounted for in accordance with the applicable Ind AS.

(f) Income taxes

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year.

Current and deferred tax are recognized in the statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

i. Current income tax

Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date.

ii. Deferred income tax

Deferred income tax is recognized using the balance sheet approach, deferred tax is recognized on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred income tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred income tax assets are recognized for all deductible temporary differences, carry forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.
The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date.

The LLP offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

(g) Provisions and contingent liabilities

A provision is recognized when the LLP has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-

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F.R.No. 001626S/S200085
CHENNAI
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SAGAR
CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

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.

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the LLP or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The LLP does not recognize a contingent liability but discloses it in the financial statements, unless the possibility of an outflow of resources embodying economic benefits is remote.

If the LLP has a contract that is onerous, the present obligation under the contract is recognized and measured as a provision. However, before a separate provision for an onerous contract is established, the LLP recognizes any impairment loss that has occurred on assets dedicated to that contract.

(h) Financial Instruments

Financial assets and liabilities are recognized when the LLP becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value at initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

i. Financial assets at fair value through other comprehensive income
Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii. Financial assets at fair value through profit or loss
Financial assets are measured at fair value through profit or loss unless it is measured at amortized 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 recognized in statement of profit and loss.

iii. Debt instruments at amortized cost
A 'debt instrument' is measured at the amortized cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the 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. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the profit or loss. The losses arising from impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

iv. Equity investment in subsidiaries, joint ventures and associates
Investment in subsidiaries, joint ventures and associate are carried at cost. Impairment recognized, if any, is reduced from the carrying value.

v. De-recognition of financial asset
The LLP derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109.

vi. Financial liabilities
Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, or as payables, as appropriate. The LLP's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts. The subsequent measurement of financial liabilities depends on their classification, which is described below.

vii. Financial liabilities at fair value through profit or loss
Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

viii. Financial liabilities at amortized cost
Financial liabilities are subsequently carried at amortized cost using the effective interest ('EIR') method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

VDSR & CO. LLP
F.R.No. 001926S/S200085
CHENNAI
BANGALORE
SAGAR
CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Interest-bearing loans and borrowings are subsequently measured at amortized cost using EIR method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

ix. De-recognition of financial liability
A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

x. Fair value of financial instruments
In determining the fair value of its financial instruments, the LLP uses following hierarchy and assumptions that are based on market conditions and risks existing at each reporting date.

Fair value hierarchy:
All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:
► Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
► Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
► Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable
For assets and liabilities that are recognized in the financial statements on a recurring basis, the LLP determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(i) Cash and cash equivalents
The LLP considers all highly liquid financial instruments, which are readily convertible into known amounts 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. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

(j) Rounding off amounts

The amounts are rounded off to nearest thousands Indian rupees.

VDSR & CO. LLP
F.R.No.001526S/
CHENNAI
BANGALORE
SAGAR
CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

NBD Office Park LLP
LLPIN: ABZ-4373
Notes to Financial Statements for the year ended March 31, 2026
(All amounts in Indian Rs, Unless Otherwise Stated)

	March 31, 2026	March 31, 2025
3 Investment property under development		
Property Held for Development-Land cost	7,45,94,985	7,45,94,985
	7,45,94,985	**7,45,94,985**
4 Cash and cash equivalents		
Cash on hand	-	-
Balances with banks		
In current accounts	66,808	66,808
	66,808	**66,808**

5 Partners' Capital Account	March 31, 2026	March 31, 2025
B K Harsha		
Opening balance	1,50,00,000	1,50,00,000
Add: Funds introduced during the period (net)	-	-
	1,50,00,000	**1,50,00,000**
BK Vinod Kumar		
Opening balance	1,50,00,000	1,50,00,000
Add: Funds introduced during the period (net)	-	-
	1,50,00,000	**1,50,00,000**
Prema		
Opening balance	1,50,00,000	1,50,00,000
Add: Funds introduced during the period (net)	-	-
	1,50,00,000	**1,50,00,000**
PPL Hebbal Developers Private Limited		
Opening balance	2,96,00,000	-
Add: Funds introduced during the period (net)	-	2,96,00,000
	2,96,00,000	**2,96,00,000**
Citrus Ventures Private Limited		
Opening balance	10	8,00,00,000
Add: Funds introduced during the period (net)	-	-
Less: Payments towards settlement		(7,99,99,990)
	10	**10**
	7,46,00,010	**7,46,00,010**

6 Partners' Current Account	March 31, 2026	March 31, 2025
B K Harsha		
Opening balance	-	(3,51,00,003)
Add: Adjusted against settlement	-	3,51,00,003
	-	-
BK Vinod Kumar		
Opening balance	-	(3,51,25,007)
Add: Adjusted against settlement	-	3,51,25,007
	-	-
Prema		
Opening balance	-	(2,92,78,339)
Add: Adjusted against settlement	-	2,92,78,339
	-	-
Reserves & Surplus		
Opening Balance	(3,42,885)	(3,42,885)
Current year profit/(loss)	(16,000)	
	(3,58,885)	**(3,42,885)**

7 Other Financial liabilities	March 31, 2026	March 31, 2025
Citrus Ventures Pvt Ltd	4,10,668	3,74,668
Audit Fee Payable	10,000	30,000
	4,20,668	**4,04,668**

VDSR & CO. LLP
F.R.No. 001626S/
S200065
CHENNAI
BANGALORE
SAGAR
CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

	March 31, 2026	March 31, 2025
8 Other expenses		
Travel and conveyance	-	9,500
Audit Fees	15,000	10,000
Rates and taxes	1,000	2,54,000
	16,000	**2,73,500**
Payment to auditor (on accrual basis, excluding taxes)		
As auditor:		
Audit fee	15,000	10,000
	15,000	**10,000**

9 Fair value measurements

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

The following methods and assumptions were used to estimate the fair values:

>The management assessed that the carrying values of cash and cash equivalents, trade payables, and other financial assets and liabilities (as listed below) approximate their fair values largely either due to their short-term maturities.

> The management assessed that the carrying values of borrowings and other financial assets and liabilities approximate their fair values based on cash flow discounting using parameters such as interest rates, tenure of instrument, creditworthiness of the customer and the risk characteristics of the financed project, as applicable.

These financial assets and financial labilities as summarised below are classified as level 3 fair values in the fair value hierarchy due to the use of unobservable inputs as explained above. There have been no transfers between levels during the year.

Break up of financial assets/liabilities measured at amortised cost:	**Notes**	**March 31, 2026**	**March 31, 2025**
Financial assets :			
Cash and cash equivalents	4	66,808	66,808
		66,808	**66,808**

Financial liabilities :	**Notes**	**March 31, 2026**	**March 31, 2025**
Other financial liabilities	7	4,20,668	4,04,668
		4,20,668	**4,04,668**

10 Financial risk management

The Firm's principal financial liabilities comprise borrowings, trade payables and other payables. The main purpose of these financial liabilities is to finance the Firm's operations. The Firm's principal financial assets include loans, cash and bank balances and other receivables that derive directly from its operations.

The Firm's activities expose it to market risk, liquidity risk and credit risk.

The Firm's management oversees the management of these risks and ensures that the Firms's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Firm's policies and risk objectives.

a. Credit risk

Credit risk is the risk of loss that may arise on outstanding financial instruments if a counterparty default on its obligations. Credit risk arises from cash and cash equivalents, trade receivables and deposits with banks and financial institutions.

The allowance for expected credit loss for current and previous years is Nil.

b. Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and also generating cash flow from operations.

Management monitors the Firm's liquidity position and cash and cash equivalents on the basis of expected cash flows and maintaining debt financing plans.

VDSR & CO. LLP F.R.No.001626S/S200085 CHENNAI BANGALORE SAGAR CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

11 **Maturities of financial liabilities**

The tables below analyze the Firm's financial liabilities into relevant maturity groupings based on their contractual maturities for all financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows.

March 31, 2026	On Demand	1 year to 4 years	> 4 years	Total
Financial liabilities - current				
Other financial liabilities	4,20,668	-	-	4,20,668
TOTAL	**4,20,668**	-	-	**4,20,668**

March 31, 2025	On Demand	1 year to 4 years	> 4 years	Total
Financial liabilities - current				
Other financial liabilities	4,04,668	-	-	4,04,668
TOTAL	**4,04,668**	-	-	**4,04,668**

c. 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 two types of risk: interest rate risk and other price risk, such as equity price risk and commodity/ real-estate risk.

Interest rate risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in Interest rate. The entity's exposure to the risk of changes in interest rates relates primarily to the entity's operating activities (when receivables or payables are subject to different interest rates) and the entity's net receivables or payables.

The Firm is affected by the price volatility of certain commodities/ real estate. Its operating activities require the ongoing development of real estate. The Firm's management has developed and enacted a risk management strategy regarding commodity/ real estate price risk and its mitigation. The Firm is subject to the price risk variables, which are expected to vary in line with the prevailing market conditions.

Interest rate sensitivity:

The Firm's borrowings are carried at amortised cost and no possible change in interest rates are expected. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

VDSR & CO. LLP F.R.No. 001626S/ S200065 CHENNAI BANGALORE SAGAR CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

NBD Office Park LLP
LLPIN: ABZ-4373
Notes to Financial Statements for the year ended March 31, 2026
(All amounts in Indian Rs, Unless Otherwise Stated)

12 Related party transactions

(1) Names of related parties and nature of relationship with the entity

(i) Partners

Mr. Harsha Byatarayanapura Krishnappa
Mrs. Prema
Mr. Vinod Kumar Sudhindran Menon
PPL Hebbal Developers Private Limited
Citrus Ventures Private Limited

On 10th January 2025, PPL Hebbal Developers Private Limited has acquired 51% voting right and control thereon.

(2) The transactions with related parties for the year are as follows:

Particulars	Partners		Other related parties	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Loans Repaid to				
Citrus Ventures Private Limited	-	4,92,24,027	-	-
Contribution by				
PPL Hebbal Developers Private Limited	-	2,96,00,000	-	-
Settlement of drawings				
Mr. Harsha Byatarayanapura Krishnappa	-	3,51,00,003	-	-
Mrs. Prema	-	3,51,25,007	-	-
Mr. Vinod Kumar Sudhindran Menon	-	2,92,78,339	-	-

(3) The related parties balances as at the year-end are as follows:

Particulars	Partners		Other related parties	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Capital accounts			-	-
Mr. Harsha Byatarayanapura Krishnappa	1,50,00,000	1,50,00,000	-	-
Mrs. Prema	1,50,00,000	1,50,00,000	-	-
Mr. Vinod Kumar Sudhindran Menon	1,50,00,000	1,50,00,000	-	-
PPL Hebbal Developers Private Limited	2,96,00,000	2,96,00,000	-	-
Citrus Ventures Private Limited	10	10	-	-

VDSR & CO. LLP F.R.No.001626S/S200081 CHENNAI BANGALORE SAGAR CHARTERED ACCOUNTANTS

NBD OFFICE PARK LLP

NBD Office Park LLP
LLPIN: ABZ-4373
Notes to Financial Statements for the year ended March 31, 2026
(All amounts in Indian Rs, Unless Otherwise Stated)

13 Supplementary statutory information	**March 31, 2026**	**March 31, 2025**
i. Earnings in foreign currency (on receipt basis)	Nil	Nil
ii. Expenditure in foreign currency (on accrual basis)	Nil	Nil
iii. Value of imports at CIF basis	Nil	Nil
iv. Contingent liabilities	Nil	Nil
v. Capital commitment	Nil	Nil
vi. Donation to political party	Nil	Nil
14 Unhedged foreign currency exposure	Nil	Nil

15 The Company is in the process to take daily back-up of books of account in electronic mode.

Further, the Company has used accounting software for maintaining its books of account which has a not enabled the feature of recording audit trail (edit log) facility and the same was not operated throughout the year for all relevant transactions recorded in the accounting software

The management is taking steps to ensure that the books of account are maintained as required under the applicable statute.

16 Standards notified but not yet effective

The new and amended standards that are notified by the Ministry of Corporate Affairs (MCA), but not yet effective, up to the date of issuance of the Company's financial statements are disclosed below. The Company will adopt these amendments to the standards, when they become effective.

Amendments to Ind AS 1 - Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants
In accordance with Ind AS 1 currently applicable, breach of an immaterial covenant is ignored deciding in current vs. non-current classification of liabilities. Also, in case of breach of a material covenant of a non-current loan on or before the reporting date, the entity can obtain waiver from the lender after the reporting date and continue to classify the loan as non-current liability.

In accordance with changes to Ind AS 1 already notified by the MCA, the above relaxations to classify loan as non-current liability will not be available from FY 2026-27 onward and need to be applied retrospectively. Consequently:

- A breach of either material or immaterial covenant will trigger current classification of liability.
- To continue classifying loan as non-current liability, entities will need to obtain waiver from the breach on or before the reporting date.

The Company is currently assessing the impact the amendments will have on its financial statements.

17 The figures of previous year have been regrouped/reclassified, where necessary, to conform to this year's classification.

As per report of even date

For V D S R & Co LLP
Chartered Accountants
Firm Registration Number: 001626S/S200085

Venkatesh Kamath S V
Partner
Membership No: 202626

Place: Bengaluru
Date :15-05-2026

For and on behalf of NBD Office Park LLP

Harsha Bgatarayanapura Krishnappa
Designated Partner
DIN: 09325952

Place: Bengaluru
Date :15-05-2026

Nani R Choksey
Representing PPL Hebbal Developers Private Limited
DIN: 00504555

Place: Bengaluru
Date :15-05-2026