

INDEPENDENT AUDITOR'S REPORT

To,

The Members of **KOLTE-PATIL REALTORS ESTATE PRIVATE LIMITED (FORMERLY KNOWN AS WOODSTONE REAL ESTATE PRIVATE LIMITED)**

Report on the Audit of Ind AS Financial Statements**Opinion**

We have audited the accompanying Ind AS financial statements of **KOLTE-PATIL REALTORS ESTATE PRIVATE LIMITED (FORMERLY KNOWN AS WOODSTONE REAL ESTATE PRIVATE LIMITED)**, ("the company") which comprise the Balance sheet as at 31st March, 2025, the Statement of Profit and Loss (including other comprehensive income) & statement of changes in equity for the year then ended and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter collectively referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Information Other than the 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the, Ind AS Financial Statements and our auditor's report thereon.

Our opinion on the Ind AS 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 Ind AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS 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.

Responsibilities of Management and Those Charged with Governance for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS Financial Statements that give a true and fair view of the financial position, financial performance and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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 Ind AS Financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 Ind AS 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 Ind AS 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.
- 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 Ind AS 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 Ind AS Financial statements, including the disclosures, and whether the Ind AS Financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Ind AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Ind AS 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 Ind AS 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.

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 Ind AS Financial Statements of the current period 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.

Report on the Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, 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 Ind AS Financial statements.
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Ind AS Financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.
 - c) The Balance Sheet, Statement of Profit and Loss dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Ind AS Financial statements.
 - d) In our opinion, the aforesaid Ind AS Financial statements comply with the Accounting Standards referred under Section 133 of the Act as applicable, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) Since the Company's turnover as per last audited Ind AS Financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - g) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position in its Ind AS Financial statements refer note no. 16 to the 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, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv.
 - a) We have received representation from the Management 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 company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) We have received representation from the Management that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.
 - c) Based on such audit procedures as 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 mis-statement.
- v. The company has not declared or paid any dividend during the year. Hence, the compliance with the provisions of Sec. 123 of the Act is not applicable to the Company for the financial year.
- vi. The Company has used accounting software for maintaining its books of account 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 except that, audit trail feature is not enabled for certain changes made, if any using privileged/ administrative access rights. Additionally, the audit trail of prior year has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the previous year.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure "A", a statement on the matters specified in the paragraph 3 and 4 of the order.

For SPCM & ASSOCIATES
Chartered Accountants
FRN: - 112165W

CA Suhas P. Bora
Partner
Mem. No. 039765
UDIN:
Place: Pune
Date :

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 2 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2025:

1) In respect of Fixed Assets:

Clause 3(i) (a)

- (a) According to the information and explanation given to us, the Company does not have any Property, Plant and Equipment as at balance sheet date. Accordingly, the provisions of clause 3 (i)(a) of the Order are not applicable to the Company and hence not commented upon.

Clause 3(i) (b)

- (b) According to the information and explanation given to us, the Company does not have any Property, Plant and Equipment during the year. Accordingly, the provisions of clause 3 (i)(b) of the Order are not applicable to the Company and hence not commented upon.

Clause 3(i) (c)

- (c) According to the information and explanation given to us, the Company does not have any Immovable Properties as at balance sheet date. Accordingly, the provisions of clause 3 (i)(c) of the Order are not applicable to the Company and hence not commented upon. The company does not have any immovable property taken on lease, which needs to be disclosed as fixed asset in the financial statements.

Clause 3(i) (d)

- (d) According to the information and explanation given to us, the Company does not have any Property, Plant and Equipment (including Right of Use assets) or Intangible Asset or both during the year and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3(i) (e)

- (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder and hence specific disclosure or reporting under this clause of the Order is not applicable.

2) Clause 3(ii) (a)

- (a) The inventories have been physically verified by the management, at reasonable intervals. On the basis of our examination of the records of



inventory, we are of the opinion that no material discrepancies of 10% or more in aggregate for each class of inventory were noticed on verification between the physical stock and the book records.

Clause 3(ii) (b)

- (b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time during the year, and hence specific disclosure or reporting under this clause of the Order is not applicable.

3) Clause 3 (iii) (a)

- (a) According to the information and explanation given to us, the company has not granted any loans secured/unsecured to companies, firms, limited liability partnerships or other parties and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (iii) (b)

- (b) According to the information and explanation given to us, the company has not made any investments, or provided any guarantees, given any securities at any point of time during the year, and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (iii) (c)

- (c) According to the information and explanation given to us, the Company does not have any loans and advances in the nature of loans at any point of time during the year, and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (iii) (d)

- (d) As the company has not given any loans and advances to companies, firms, limited liability partnerships or other parties and therefore there is no overdue amount and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (iii) (e)

- (e) According to the information and explanation given to us, the company has not given any loans and advances to companies, firms, limited liability partnerships or other parties and therefore no loan has been renewed or extended or fresh loans granted to settle the overdue of existing loans and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (iii) (f)

- (f) According to the information and explanation given to us, the Company does not have any loans granted by the company which are repayable on demand or without specifying any terms or period of repayment along with

the aggregate amount of such loans granted to Promoters or related parties as defined in clause (76) of section 2 of the Companies Act, 2013, at any point of time during the year, and hence specific disclosure or reporting under this clause of the Order is not applicable.

4) Clause 3 (iv)

In our opinion and according to information and explanation given to us, the company has not granted any loans or made any investments, or provided guarantees and securities to the parties covered under section 185 and 186 of the Companies Act. Consequently, reporting under clause (iv) of paragraph 3 of the order is not applicable to the company.

5) Clause 3 (v)

According to the information and explanations given to us, the Company has not accepted any deposit, under the provisions of sections 73 to 76 and other related provisions of the Act and hence reporting under clause 3 (v) of the Order is not applicable to the Company.

6) Clause 3 (vi)

According to the information and explanations given to us and having regard to the nature of the company's business / activities, reporting under Clause 3 (vi) of the order is not applicable.

7) Clause 3 (vii)

According to the information and explanations given to us and on the basis of our examination of the books of account, and records, in respect of statutory dues:

- a) The Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Income-Tax, etc. and any other statutory dues with the appropriate authorities. There were no undisputed amounts payable in respect of the above in arrears as at March 31, 2025 for a period of more than six months from the date on when they became payable.
- b) According to the information and explanation given to us, no undisputed amount payable in respect of Provident Fund, Employees State Insurance, Income tax and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they become payable.

8) Clause 3 (viii)

According to the information and explanation given to us there are no such transactions that have been surrendered or disclosed as income under Income Tax Act, 1961 and same has not been recorded in the books of accounts, and hence specific disclosure or reporting under this clause of the Order is not applicable.

9) Clause 3 (ix) (a)

- (a) The company has not defaulted in repayment of loans or other borrowings including interest thereon; to any lender as at the Balance Sheet date and hence specific disclosure or reporting under this clause of the Order is not applicable.

Further, Loans amounting to Rs.13,71,140/- (Rs in Hundreds) are repayable on demand and terms and conditions for payment of interest thereon have not been stipulated. According to the information and explanations given to us, such loans and interest thereon have not been demanded for repayment during the financial year. Considering the above, in our opinion, the Company has not defaulted in the repayment of loans or other borrowings, or in the payment of interest thereon to any lender during the year.

Clause 3 (ix) (b)

- (b) As per the information provided to us the company has not been declared as wilful defaulter by any bank or financial institution or other lender and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (ix) (c)

- (c) According to the information and explanation given to us, the company has not taken any new term loans from banks and financial institutions during the financial year and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (ix) (d)

- (d) According to the information and explanation given to us, and on basis of overall observation no short-term funds were utilized for long term purposes and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (ix) (e)

- (e) On the basis of overall observation, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (ix) (f)

- (f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence specific disclosure or reporting under this clause of the Order is not applicable.

10) Clause 3 (x)(a)

- (a) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not raised moneys by way of initial public offer / further public offer during the year, and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (x) (b)

- (b) According to the information and explanations given by the management and on an overall examination of the Balance Sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence specific disclosure or reporting under this clause of the Order is not applicable.

11) Clause 3 (xi)(a)

- (a) Based upon the audit procedures performed, no material fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (xi)(b)

- (b) The auditors have not filed any report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (xi)(c)

- (c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year (and upto the date of this report).

12) Clause 3 (xii)

The Company is not a Nidhi Company and hence specific disclosure or reporting under this clause of the Order is not applicable.

13) Clause 3 (xiii)

In our opinion, and according to the information and explanation given to us the Company is in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

14) Clause 3 (xiv)(a)

- (a) The company has an adequate internal controls system commensurate with the size and nature of its business.

- (b) The provisions of internal audit as per Companies Act, 2013, are not applicable to the company hence specific disclosure or reporting under clause (xiv)(a) and (b) of the Para 3 is not applicable.

15) Clause 3 (xv)

In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and hence specific disclosure or reporting under this clause of the Order is not applicable.

16) Clause 3 (xvi)(a)

- (a) The nature of business and activities of the company are such that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (xvi)(b)

The company has not conducted any Non-Banking Financial or Housing Finance activities during the year and hence specific disclosure or reporting under this clause of the Order is not applicable.

Clause 3 (xvi)(c)

- (b) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and hence specific disclosure or reporting under this clause of the Order is not applicable.

17) Clause 3 (xvii)

As per the reports the company has incurred cash losses in the financial year amounting to Rs. 859.21/- (FY 23-24 – Rs.788.60/-) (Rs in Hundreds).

18) Clause 3 (xviii)

As per the information provided to us there has not been any resignation of the statutory auditors during the year and hence specific disclosure or reporting under this clause of the Order is not applicable.

19) Clause 3 (xix)

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities and other information accompanying the financial statements and 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 indicating 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.

20) Clause 3 (xx)

The provisions of sub-section (5) and (6) of Section 135 of the Companies Act, 2013 are not applicable to the Company hence specific disclosure or reporting under this clause of the Order is not applicable.

21) Clause 3 (xxi)

The reporting under this clause is not applicable to the audit of the company.

For S P C M & Associates
Chartered Accountants
FRN - 112165W

CA Suhas P. Bora
Partner
M. No. 039765
UDIN:
Date:
Place: Pune

Kolte- Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

CIN: U70109PN2020PTC190208

Balance Sheet as at 31'st March 2025

(Rs.in Hundred)

Particulars		Note No.	March 31, 2025	March 31, 2024
1	ASSETS			
	Non Current assets			
	(a) Financial Assets			
	(i) Security Deposit	3	2,23,510	2,14,390
2	Current assets			
	(a) Financial Assets			
	(ii) Cash and Cash Equivalents	4	21,480	10,701
	(b) Other Current Assets	5	1,21,086	45,248
	(c) Inventory	6	12,77,657	8,82,695
	Total Current Assets		14,20,224	9,38,644
	Total Assets		16,43,734	11,53,034
1	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share capital	7	1,000	1,000
	(b) Other Equity	8	(2,304)	(1,445)
	Total Equity		(1,304)	(445)
2	LIABILITIES			
	Non - Current liabilities			
	(a) Financial Liabilities			
	(i) Unsecured Loans	9	13,71,140	11,49,712
	Current liabilities			
	(a) Financial Liabilities			
	(i) Other Financial liabilities	10	2,66,692	-
	(ii) Trade payables			
	A. total outstanding dues of micro enterprises and small enterprises	11	-	472
	B. total outstanding dues of creditors other than micro enterprises and small enterprises		194	
	(iii) Duties and Taxes	12	6,539	2,993
	(b) Provisions	13	473	301
	Total Liabilities		16,45,037	11,53,478
	Total Equity and Liabilities (1+2)		16,43,734	11,53,034
	See accompanying notes to the financial statements	1-21		

In terms of our report attached of even date

For SPCM & Associates
Chartered Accountants
FRN: 112165W

For and on behalf of the Board of Directors

CA. SUHAS P. BORA
Partner
M. No. 039765
UDIN: 25039765BMOZNG1811
Place : Pune
Date : 17-05-2025

Atul Bohra
Director
DIN: 6916681

Vinod Patil
Director
DIN: 06833911

Kolte- Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

CIN: U70109PN2020PTC190208

Statement of Profit and Loss for the period ended March 31'st, 2025

(Rs.in Hundred)

Particulars	Note No.	For the period ended March 31, 2025	For the period ended March 31, 2024
I Revenue from operations		-	-
II Other Income		-	-
III Total Revenue (I + II)		-	-
IV EXPENSES			
(a) Cost of services, construction and land		-	-
(b) Other expenses	14	859	789
Total Expenses (IV)		859	789
V Profit before tax (III - IV)		(859)	(789)
VI Tax Expense			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expense (VI)		-	-
VII Profit after tax (V - VI)		(859)	(789)
VIII Other comprehensive income / (loss)			
(i) Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit liabilities / (asset)		-	-
(ii) Income tax relating to items that will not be reclassified to profit or Loss		-	-
Total Other Comprehensive Income		-	-
IX Total comprehensive income for the year / year (VII + VIII)		(859)	(789)
X Earnings per equity share :			
(1) Basic (Rs.)		(0.09)	(0.08)
(2) Diluted (Rs.)		(0.09)	(0.08)
See accompanying notes to the financial statements	1-21		

In terms of our report attached of even date

For SPCM & Associates

Chartered Accountants

FRN: 112165W

For and on behalf of the Board of Directors

CA. SUHAS P. BORA

Partner

M. No. 039765

UDIN: 25039765BMOZNG1811

Place : Pune

Date : 17-05-2025

Atul Bohra

Director

DIN: 6916681

Vinod Patil

Director

DIN: 06833911

Kolte- Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

CIN: U70109PN2020PTC190208

Cash Flow Statement for the Period ended March 31st, 2025

(Rs.in Hundred)

Particulars	For the Period ended March 31, 2025	For the Period ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax:	(859)	(789)
Operating profit before Working Capital changes	(859)	(789)
Adjustments for changes in Working capital		
(Increase)/Decrease in Inventories	(3,94,962)	(3,71,650)
(Increase)/Decrease in Other current assets	(75,838)	(22,300)
Increase/(Decrease) in Non-current and Current provisions	172	1
Increase/(Decrease) in Trade payables	(278)	229
Increase/(Decrease) in Other current liabilities	3,546	879
Cash generated from/ (used in) operations	(4,68,219)	(3,93,630)
Income taxes (paid)/refund received	-	-
Net Cash from / (used in) operating activities (A)	(4,68,219)	(3,93,630)
B CASH FLOW FROM INVESTING ACTIVITIES		
Non Current Investments made	(9,120)	(29,850)
Net Cash from/(used in) investing activities (B)	(9,120)	(29,850)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Equity		
Proceeds from non current borrowing	2,21,427	3,83,803
Net cash from/(used in) financing activities (C)	2,21,427	3,83,803
D NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(2,55,912)	(39,677)
Cash and cash equivalents (Opening balance)	10,701	50,378
Cash and cash equivalents (Closing balance)	21,480	10,701
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	10,779	(39,677)
2 Reconciliation of Cash and cash equivalents with Balance Sheet		
Cash and Cash equivalents as per Balance Sheet (Refer Note 8)	21,480	10,701
Cash and cash equivalents comprise of:		
Cash in hand	-	-
Fixed Deposits		
Balances with banks		
- In current accounts	21,480	10,701
- In Fixed Deposits	-	-
Total	21,480	10,701
<div style="display: flex; justify-content: space-between;"> <div> <p>In terms of our report attached of even date</p> <p>For SPCM & Associates Chartered Accountants FRN: 112165W</p> <p>CA Suhas P. Bora Partner M. No: 039765 UDIN: 25039765BMOZNG1811 Place : Pune Date : 17-05-2025</p> </div> <div> <p>For and on behalf of the Board of Directors</p> <div style="display: flex; justify-content: space-around;"> <div> <p>Atul Bohra Director DIN: 6916681</p> </div> <div> <p>Vinod Patil Director DIN: 06833911</p> </div> </div> </div> </div>		

Kolte- Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

CIN: U70109PN2020PTC190208
Statement of Changes in Equity

a. Equity Share Capital	(Rs.in Hundred)
Particulars	Amount
Balance As at March 31, 2024	1,000
Change for the period	-
Balance As at March 31, 2025	1,000

b. Other Equity	(Rs.in Hundred)
Particulars	Retained Earnings
Balance As at March 31, 2024	(1,445)
Loss for the period	(859)
Balance As at March 31, 2025	(2,304)

In terms of our report attached of even date

For SPCM & Associates
Chartered Accountants
FRN: 112165W

For and on behalf of the Board of Directors

CA. SUHAS P. BORA
Partner
M. No. 039765
UDIN: 25039765BMOZNG1811
Place : Pune
Date : 17-05-2025

Atul Bohra
Director
DIN: 6916681

Vinod Patil
Director
DIN: 06833911

Kolte-Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

Note - 3 : Financial Assets

(Rs.in Hundred)		
Particulars	March 31, 2025	March 31, 2024
(a) Security Deposit	2,23,510	2,14,390
Total	2,23,510	2,14,390

Kolte-Patil Realtors Estate Private Limited (Formerly known as Woodstone Real Estate Private Limited) Notes to standalone financial statements for the period ended March 31'st, 2025		
Note - 4 : Cash and Cash Equivalents <div>(Rs.in Hundred)</div>		
Particulars	March 31, 2025	March 31, 2024
(a) Cash in hand		
(b) Cheques on hand		
(b) Balances with banks in current accounts	21,480	10,701
(c) Cheques in hand		
Total	21,480	10,701
Note - 5 : Other Current Assets <div>(Rs.in Hundred)</div>		
Particulars	March 31, 2025	March 31, 2024
(a) Advance paid to vendors	1,21,086	45,248
(B) GST Cenvat		-
Total	1,21,086	45,248
Note - 6 : Inventory <div>(Rs.in Hundred)</div>		
Particulars	March 31, 2025	March 31, 2024
(b) Inventory	12,77,657	8,82,695
Total	12,77,657	8,82,695

Kolte-Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

Notes to standalone financial statements for the period ended March 31'st, 2025

Note - 8 : Other Equity

	(Rs.in Hundred)	
Paticulars	March 31, 2025	March 31, 2024
(a) Retained Earnings		
Opening balance	(1,445)	(656)
Add: Profit for the year	(859)	(789)
Add: Other comprehensive income (Net)		-
Closing balance	(2,304)	(1,445)
Total	(2,304)	(1,445)

Kolte-Patil Realtors Estate Private Limited
(Formerly known as Woodstone Real Estate Private Limited)

Notes to standalone financial statements for the period ended March 31'st, 2025

Note - 9 : Non-current liabilities

(Rs.in Hundred)

Particulars	March 31, 2025	March 31, 2024
(a) Unsecured Loans		
Kolte Patil Developers Ltd	13,71,140	11,49,712
Tuscan Real Estate Pvt. Ltd		-
Total	13,71,140	11,49,712

Note - 10 : Financial liabilities

(Rs.in Hundred)

Particulars	March 31, 2025	March 31, 2024
(a) Interest accrued on borrowings		
Kolte Patil Developers Ltd	2,66,692	
Total	2,66,692	-

Note-11 : Trade Payable - Current

(Rs.in Hundred)

Particulars	March 31, 2025	March 31, 2024
(a) Trade Payables		
A. total outstanding dues of micro enterprises and small enterprises	0	472
B. total outstanding dues of creditors other than micro enterprises and small enterprises	194	-
Total	194	472

Note-12 Duties and Taxes

(Rs.in Hundred)

Particulars	March 31, 2025	March 31, 2024
(a) TDS Payable	6,539	2,993
Total	6,539	2,993

Note-13 Provisions

(Rs.in Hundred)

Particulars	March 31, 2025	March 31, 2024
(a) Provison for MSME Interest	1	1
(b) Audit Fees Payable	472	300
Total	473	301

Kolte-Patil Realtors Estate Private Limited**(Formerly known as Woodstone Real Estate Private Limited)****Notes to standalone financial statements for the period ended March 31'st, 2025****Note - 14 : Other Expenses****(Rs.in Hundred)**

Particulars	March 31, 2025	March 31, 2024
(a) Audit fees	644	472
(b) Bank Charges	1	7
(c) Filling Fees	194	-
(d) MSME Interest	-	1
(e) Stamp duty Charges	-	-
(f) Misc Expenses	20	309
		-
Total	859	789

Kolte-Patil Realtors Estate Private Limited
(Formerly Known as Woodstone Real Estate Private Limited)
Notes forming part of the Ind AS financial statements for the year ended
March 31, 2025

15. Earnings per share:

Particulars	Amount (Rs. in Hundreds)	
	For the period ended March 31, 2025	For the period ended March 31, 2024
Net Profit attributable to shareholders - (Rs.)	(859.21)	(788.60)
Nominal value of equity shares - (Rs.) (Absolute Value)	10	10
Weighted average number of equity shares for basic and diluted EPS.	100.00	100.00
Basic and diluted earnings per share - (Rs.) (Absolute Value)	(8.59)	(7.89)

16. Contingent liabilities (to the extent not provided for)

There is no contingent liability as on 31.03.2025.

17. Auditors Remuneration (net of service tax/GST) towards

Particulars	Amount (Rs. in Hundreds)	
	Year ended March 31, 2025	Year ended March 31, 2024
Audit Fees including fees for quarterly	644.00	472.00
Total	644.00	472.00

18. Employee Benefits

The entity does not have any employees on payroll and there is no incurred cost during the financial year 2024-25.

19. Segment Information

The Company is engaged in Real Estate. The operations of the company do not qualify for reporting as business segments as per the criteria set out under Indian Accounting Standard 108 (IND AS-108) on "Operating Segments". The Firm is operating in India hence there is no reportable geographic segment. Accordingly, no disclosure is required under IND AS - 108.

Kolte-Patil Realtors Estate Private Limited
(Formerly Known as Woodstone Real Estate Private Limited)
Notes forming part of the Ind AS financial statements for the year ended
March 31, 2025

20. Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	Amount (Rs. in Hundreds)	
	As at March 31, 2025	As at March 31, 2024
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year		472
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	1.10	1.10
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv) The amount of interest due and payable for the year	1.10	1.10
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	2.20	1.10
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid		

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditor. No such data is available for the current year, which is outstanding as on 31.03.2025.

21. Related Party Transactions:

A. List of Related Parties

1	Director	a) Vinod Eknath Patil b) Atul Surendra Bohra
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Kolte-Patil Realtors Estate Private Limited
(Formerly Known as Woodstone Real Estate Private Limited)
Notes forming part of the Ind AS financial statements for the year ended
March 31, 2025

B. Related Party Transactions and Balance Outstanding

I. Transactions during the year:

Type of transactions	Particulars	Amount (Rs. in Hundreds)	
		Year ended March 31, 2025	Year ended March 31, 2024
Loans/ICD accepted	Kolte-Patil Developers Ltd	3,61,034.62	2,87,976.15
Interest accrued and payable	Kolte-Patil Developers Ltd	1,41,562.35	1,06,495.82

II. Balances at year end:

Account Balances	Particulars	Amount (Rs. in Hundreds)	
		Year ended March 31, 2025	Year ended March 31, 2024
Loans taken	Kolte-Patil Developers Ltd	13,71,139.72	11,49,731.97
Fixed Capital	Kolte-Patil Developers Ltd	999.90	999.90

For and on behalf of the Board Of Directors

Date:
Place: Pune

Vinod Patil
Director
DIN: 06833911

Atul Bohra
Director
DIN: 06916681