

Independent Auditor's Report

To the Partners of Casa Grande Coimbatore LLP

Opinion

1. We have audited the accompanying financial statements of Casa Grande Coimbatore LLP ('the LLP'), which comprise the Statement of Assets and Liabilities as at 31 March 2022, the Statement of Income and Expenditure and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI'), of the state of affairs of the LLP as at 31 March 2022, and its surplus and its cash flows for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

4. Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI pursuant to the requirements of the Limited Liability Partnership Act, 2008 read with Limited Liability Partnership Rules, 2009. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Limited Liability Partnership Act, 2008 read with Limited Liability Partnership Rules and design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, 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 management either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.



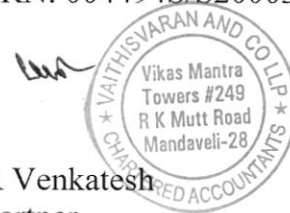
Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 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 whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the LLP'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 LLP to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



8. We communicate with the 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.
9. 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.

For Vaithisvaran & CO LLP,
Chartered Accountants
FRN: 004494S/S200037



R Venkatesh
Partner
Membership No.:203816
UDIN: 22203816BASIPS9731

Date: 30-08-2022
Place: Chennai

Casa Grande Coimbatore LLP**Balance Sheet as at 31 March 2022**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

Particulars	Note	As at	As at
		March 31, 2022	March 31, 2021
EQUITY AND LIABILITIES			
Partners' funds			
Partners' capital	2	0.10	0.10
Partners' current account	3	3,144.72	1,948.51
		3,144.82	1,948.61
NON-CURRENT LIABILITIES			
Long-term borrowings	4	-	-
Long-term provisions	5	21.34	21.22
		21.34	21.22
CURRENT LIABILITIES			
Short-term borrowings	6	9.49	1,139.35
Trade payables	7		
- Dues to other than micro and small enterprises		1,888.79	1,856.85
Unearned revenue - construction		3,919.84	6,082.84
Other current liabilities	8	13,933.77	2,792.30
Short-term provisions	5	2,946.53	524.52
		22,698.42	12,395.86
Total		25,864.58	14,365.69
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	9	34.72	37.34
Deferred tax assets	10	0.60	7.99
Long-term loans and advances	11	2,823.37	-
Other non-current assets	12	127.11	212.77
		2,985.80	258.10
CURRENT ASSETS			
Inventories	13	2,268.26	3,962.67
Trade receivables	14	1,590.69	3,335.83
Cash and cash equivalents	15	5,658.89	4,712.85
Short-term loans and advances	16	13,350.03	2,085.33
Other current assets	17	10.91	10.91
		22,878.78	14,107.59
Total		25,864.58	14,365.69
Summary of significant accounting policies	1		

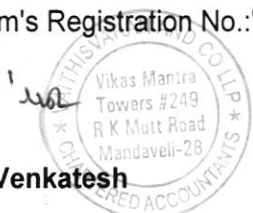
The accompanying notes form an integral part of the financial statements

As per our report of even date attached.

For Vaithisvaran & Co LLP

Chartered Accountants

Firm's Registration No.: '004494S/S200037

**R.Venkatesh**

Partner

Membership No: 203816

Place : Chennai

Date : 31.08.2022

For and on behalf of the Board of Directors of

Casa Grande Coimbatore LLP

Firm's Registration No.: AAB - 4008

Arun MN

Designated Partner

DIN: 00793551

Place : Chennai

Date : 31.08.2022

Damodaran Senthilkumar

Designated Partner

DIN: 01012193

Place : Chennai

Date : 31.08.2022

Casa Grande Coimbatore LLP**Statement of Profit and Loss for the year ended 31 March 2022***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

Particulars	Note	For the year ended March 31, 2022	For the year ended March 31, 2021
INCOME			
Revenue from operations	18	9,366.63	8,856.82
Other income	19	166.92	71.20
Total Income		9,533.55	8,928.02
EXPENSES			
Construction activity expenses	20	5,440.75	4,813.24
Change in inventories	21	1,752.93	1,151.63
Employee benefits expenses	22	740.27	364.54
Other expenses	23	600.33	772.91
Finance costs	24	14.89	70.24
Depreciation and amortization expenses	9	5.81	7.44
Purchase of Traded goods		-	-
Total Expenses		8,554.98	7,180.00
PROFIT BEFORE TAX		978.57	1,748.02
Tax expenses			
Current tax		357.09	662.99
Deferred tax liability / (asset)		7.38	50.38
		364.47	713.37
PROFIT AFTER TAX		614.10	1,034.65
Earnings per equity share	33		
Basic (₹)		6,14,10,000	10,34,65,000
Diluted (₹)		6,14,10,000	10,34,65,000
Summary of significant accounting policies	1		

The accompanying notes form an integral part of the financial statements

As per our report of even date attached.

For Vaithisvaran & Co LLP

Chartered Accountants

Firm's Registration No.: 004494S/S200037

**R.Venkatesh**

Partner

Membership No: 203816

Place : Chennai

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Casa Grande Coimbatore LLP

Cash flow statement for the year ended 31 March 2022

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

S.No.	Particulars	March 31, 2022	March 31, 2021
I.	Cash flow from operating activities		
	Profit (Loss) before tax	978.57	1,748.02
	Adjustments for:		
	Depreciation and amortisation expense	5.81	7.43
	Interest and other income	(166.92)	(18.15)
	Provision for employee benefits (net)	0.24	(12.51)
	Interest expense	14.89	279.92
	Operating profit before working capital changes	832.59	2,004.71
	Changes in working capital:		
	Decrease/(increase) in trade receivables	1,745.14	(2,243.74)
	(Increase) / Decrease in loans and advances	(11,192.92)	(10.78)
	Decrease/(increase) in Inventories	1,694.41	1,286.57
	Decrease/(increase) in other current assets	-	31.02
	Increase/(decrease) in trade payables	31.94	493.72
	Increase/(decrease) other current liabilities and provisions	11,141.47	2,697.13
	Decrease/(increase) Unearned revenue	(2,163.00)	-
	Cash generated from operations		
	Taxes Paid	(758.56)	(633.51)
	Net cash generated from operating activities	1,331.07	3,625.12
II.	[B] CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Investments	(3,278.26)	(1,378.15)
	Purchase of fixed assets	(3.19)	(1.18)
	Loans to Related Parties	(71.78)	1,442.30
	Interest and other income	166.92	18.15
	Movement in other bank balances	85.66	(4.74)
	Net cash used in investing activities	(3,100.65)	76.38
III.	[C] CASH FLOW FROM FINANCING ACTIVITIES		
	(Repayment) / Proceeds from Long Term Borrowings	(1,129.86)	(1,260.12)
	Withdrawal by partners from current account	(0.01)	102.44
	Contribution by the partners for current account	582.11	-
	Interest paid	(14.89)	(304.16)
	Net cash used in financing activities	(562.64)	(1,461.84)
	Net increase/(decrease) in cash and cash equivalents	(2,332.22)	2,239.66
	Cash and cash equivalents as at the beginning of the year	2,738.03	498.35
	Cash and cash equivalents as at the end of the year	405.81	2,738.02

The accompanying notes form an integral part of the financial statements

As per our report of even date attached.

For Vaithisvaran & Co LLP

Chartered Accountants

Firm's Registration No.: 004494S/S200037



R.Venkatesh

Partner

Membership No: 203816

Place : Chennai

Date : May 25, 2022

Arun MN

Designated Partner

DIN: 00793551

Place : Chennai

Date : May 25, 2022

For and on behalf of the Partners of

Casa Grande Coimbatore LLP

Firm's Registration No.: AAB - 4008

Damodaran

Senthikumar

Designated Partner

DIN: 01012193

Place : Chennai

Date : May 25, 2022

Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information**

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022**Company Overview**

Casagrando Grande Private Limited ("the Company") is engaged primarily in the business of Real Estate Construction, Development and selling of apartments and villas.

Significant accounting policies**a. Basis of preparation of Financial Statements**

The Financial Statements of the Company have been prepared and presented in accordance with Generally Accepted Accounting principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises accounting standards notified by the Central Government of India under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014., other pronouncements of Institute of Chartered Accountants of India (ICAI), and the provisions of Companies Act, 2013.

b. Use of estimates

The preparation of Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the Financial Statements and reported amounts of revenue and expenses for the year. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c. Inventory

- i. Inventories are valued at the lower of cost and net realisable value.
- ii. The methods of determining cost of various categories of inventories are as follows -
 - Building material purchased, lying unutilised at project sites is valued at lower of cost and net realisable value.
 - Construction work-in-progress includes cost of land, premium for development rights, construction costs, allocated interest and expenses directly related to the projects undertaken by the Company and the same is valued at lower of cost and net realisable value.
 - Completed flats / villas are valued at lower of cost and net realisable.
 - Traded goods are valued at lower of cost and estimated net realizable value after providing for obsolescence and other losses, where considered necessary. The cost comprises of cost of purchase, cost of conversion and other costs including appropriate overheads in the case of work in process, incurred in bringing such inventories to present location and condition. Cost includes freight, taxes and duties net of GST credit wherever applicable. Cost of stock in trade is determined on weighted average basis.

d. Depreciation

Depreciation is provided on Written down value method (effective from April 1, 2018) at the useful life specified in Schedule II of the Companies Act, 2013 or based on the useful life of the assets as estimated by the management, whichever is higher. Depreciation on additions is charged on pro-rata basis from the date of installation with the applicable rate of depreciation.

Particulars	Useful life in years
Buildings	60
Furniture & fittings	10
Office equipments	5
Plant & machinery	5
Vehicles	8 and 10
Computers	3 and 6



Casa Grande Coimbatore LLP

Summary of significant accounting policies and other explanatory information

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022

The Company follows written down value method of computing depreciation for its Tangible Assets.

Individual assets costing upto Rs.5,000/- are depreciated in full in the year of acquisition.

Leasehold improvements are amortized over the period of lease term on written down method.

Intangible assets (Software) are amortized over a period of three years on WDV method.

e. Revenue recognition

Real Estate

Revenue comprises of values stated in the agreements with customers, including value of additions/ alterations and net off discounts and other trade benefits.

Revenue is recognised as per the Revised Guidance Note issued by Institute of Chartered Accountants of India on " Accounting for Real estate transactions (Revised 2012)". As per which revenue is recognised under the percentage of completion method only when all the following events are completed.

- i. There is a rebuttable presumption that the outcome of a project can be estimated reliably.
- ii. All critical approvals necessary for commencement of the project have been obtained.
- iii. The stage of the completion of the project reaches a reasonable level of development.
- iv. Atleast 25% of the estimated construction and development costs has been incurred.
- v. Atleast 25% of the saleable project area is secured by contracts or agreements with buyers.
- vi. Atleast 10% of the total revenue as per the contract of sale are realised at the reporting date in respect of each contract.

Determination of revenues under the percentage of completion method necessarily involves making estimates, some of which are of a technical nature, concerning, where relevant, the percentages of completion, costs to completion, the expected revenues from the project or activity and the foreseeable losses to completion. Estimates of project income, as well as project costs, are reviewed periodically. The effect of changes, if any, to estimates is recognized in the financial statements for the period in which such changes are determined. losses, if any, are fully provided for immediately.

f. Property, plant and equipment and capital work-in-progress

Property, plant and equipment are carried at the cost of acquisition or construction less accumulated depreciation. The cost of fixed assets includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

Expenditure during the construction period directly attributable to the projects under implementation including borrowing costs on loans borrowed for the implementation of the project are included under capital work-in-progress, pending allocation to the assets. Advances paid towards acquisition of fixed assets included under long term loans and advances.

g. Foreign currency transactions and balances

Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transactions. Exchange differences arising on foreign currency transactions settled during the year are recognised in the profit and loss account.



Casa Grande Coimbatore LLP

Summary of significant accounting policies and other explanatory information

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022

Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are reinstated at the year-end exchange rate. The resultant exchange differences are recognised in the profit and loss account.

h. Investments

Long-term investments are stated at cost to the Company in accordance with Accounting Standard 13 on "Accounting for Investments". The Company provides for diminution in the value of Long-term investments other than those temporary in nature.

Current investments are valued at lower of cost and fair value. Any reduction to carrying amount and any reversals of such reductions are charged or credited to the Statement of Profit and Loss.

i. Employee benefits

Short-term employee benefits

The Company has recognised, the undiscounted amount of short term employee benefits expected to be paid in exchange for service, as an expense in the profit & loss account during the period in which the employee renders the services.

Post-employment benefit plans

Defined contribution plan

Contributions payable to recognised provident fund, which are defined contribution schemes, are charged to the profit and loss account.

Defined benefit plan

The cost of providing benefits is determined using the project unit cost method, with actuarial valuations being carried out at each balance sheet date. Actuary gains or losses are recognized in full in the profit & loss account for the period in which they occur.

j. Borrowing costs

Borrowing costs which are directly attributable to acquisition or construction of the qualifying assets as per the Accounting Standard 16 "Borrowing Cost" issued as per Section 133 of companies act, are capitalised up to the date, the qualifying asset is ready for use/ put to use. All other borrowing costs are charged to the revenue.

k. Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership are classified as operating leases. Operating lease payments are recognised as an expense in the profit and loss account.

l. Earnings per share

The basic earnings per share ("EPS") is computed by dividing the net profit (loss) after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit (loss) after tax for the year and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

m. Accounting for taxes on income

Income tax expense is accounted in accordance with Accounting Standard – 22 "Accounting for Taxes on Income" which includes current tax and deferred tax.



Casa Grande Coimbatore LLP

Summary of significant accounting policies and other explanatory information

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

1. Summary of significant accounting policies and other explanatory information for the year ended March 31, 2022

Current tax

The current charge for the income taxes is calculated in accordance with the relevant tax regulations applicable to the Company.

Deferred tax

Deferred taxes reflect the impact of current year timing differences between the taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax assets are recognised only to the extent that there is reasonable/ virtual certainty that sufficient future taxable income will be available.

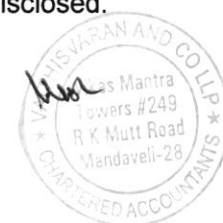
n. Impairment of assets

The Company assess at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, then the carrying amount is reduced to its recoverable amount. The reduction is treated as impairment loss and is recognised in the profit & loss account. If at the balance sheet date there is a indication that if a previously assessed impaired loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

o. Provisions, contingent liabilities and contingent assets

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a realisable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed.



Casa Grande Coimbatore LLP
Summary of significant accounting policies and other explanatory information
(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

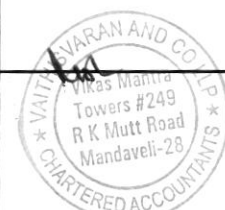
2 Partners' capital	As at		As at	
	March 31, 2022		March 31, 2021	
Name of the partners	% shareholding	Amount	% shareholding	Amount
Casagrand Builder Private Limited (Casagrand)	90.0%	0.09	90.0%	0.09
D.Senthilkumar	10.0%	0.01	10.0%	0.01
	100.0%	0.10	100.0%	0.10

3 Partners' current account	Casagrand	D.Senthilkumar
Balance at the beginning of April 01, 2020	717.78	93.63
Add: Profit for the year	931.19	103.47
Less: withdrawal during the year	160.05	(57.60)
Balance at the end of March 31, 2021	1,809.02	139.50
Add: Profit for the year	552.69	61.41
Less: withdrawal during the year	582.11	(0.01)
Balance at the end of March 31, 2022	2,943.82	200.90

4 Long Term Borrowings	As at		As at	
	March 31, 2022		March 31, 2021	
Particulars	Non-current	Current*	Non-current	Current*
Secured Rupee term loans				
From Banks	-	-	-	1,133
	-	-	-	1,133.35

Notes:

S.No	Particulars	Nature of Security	Repayment &	As at March 31,	As at March 31,
4.1	State Bank of India	1. Mortgage on the entities share of land measuring 6.52 Acres bearing survey Nos 29/2, 30/2, 31/2, 32/1, 33/1A situated at Kalapatti village, Coimbatore North Taluk, District Coimbatore.	A) Repayment of Loan Payable in 5 quarterly instalments commencing from June 2020.	-	-
		2. Units of the project being constructd, in the Name of , Eternia Phase II to the extent of the entity's share.	B)The Interest on the Term Loan 3..05% plus 1 year marginal cost of fund based lending rate (MCLR) of State bank of India, which resets on monthly basis		
		3. Corportate Guarantee given by Casagrand Builder Private Limited (Holding Company)			
		3. Personal Guarantee given by Mr. K.R.Anerudan, and the partner Mr.Arun MN and Mr. Senthilkumar			



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

5 Provisions	As at March 31, 2022		As at March 31, 2021	
	Long-term	Short-term	Long-term	Short-term
Provision for employee benefits:				
-Gratuity (refer note (b) below)	20.80	0.53	21.22	0.43
-Compensated absences	0.54	0.02	-	-
Provision for Income Tax	-	2,945.98	-	524.09
	21.34	2,946.53	21.22	524.52

Retirement benefit to employees**a) Defined contribution plan**

Eligible employees receive benefits under the provident fund which is a defined contribution plan. These contributions are made to the funds administered and managed by the Government of India. The Entity recognised ₹ 21.81 lakhs, (Previous year ₹ 21.72 lakhs) for provident fund contribution in the statement of profit and loss account.

b) Defined benefit plans - Gratuity (Non-Funded)

The Group provides for gratuity, a defined benefit retirement plan (Gratuity plan) covering all eligible employees. The gratuity plan provides a lump sum payment to the vested employees on retirement, death, incapacitation or termination of employment. Vesting occurs on completion of five years of service. Liabilities with regard to the gratuity plan are determined by actuarial valuation as on the balance sheet date.

i) Principal actuarial assumptions used:

	Year ended March 31, 2022	Year ended March 31, 2021
Discount rate*	7.30%	6.95%
Salary escalation rate*	5.00%	5.00%
Attrition rate*	2.00%	2.00%

The estimates of future salary increases, considered in actuarial valuation, takes account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

ii) Change in present value of obligation

	As at March 31, 2022	As at March 31, 2021
Present value of obligations as at beginning of the year	21.65	9.13
Transfer (out) obligation	-	9.63
Interest cost	1.49	0.94
Current service cost	4.60	4.94
Benefits paid	-1.33	-
Past service cost	-	-
Actuarial (gain) / loss on obligations	-5.08	-2.99
Present value of obligations at the end of year	21.33	21.65

iii) Amount to be recognized in Balance Sheet

Present value of obligations as at the end of the year	21.33	21.65
Less: Unrecognised Past Service cost	-	-
Net asset / (liability) recognized in Balance Sheet	21.33	21.65



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2022	As at March 31, 2021
iv) Expenses recognized in statement of Profit and Loss		
Current service cost	4.60	4.94
Interest cost	1.49	0.94
Past service cost	-	-
Unrecognized past service cost	-	-
Net actuarial (gain) / loss recognised in the year	-5.08	-2.99
Transfer (out) obligation	-	9.63
Expenses recognised in statement of Profit and Loss	1.01	12.52

c) Defined benefit plans - Compensated absences (Non-funded)

The employees of the Company are entitled to compensated absence. The employees can carry forward a portion of the unutilized accrued compensated absence and utilize it in future periods up to a maximum of 30 days or receive cash compensation at retirement / termination of employment against the unutilized accrued compensated absence and the excess compensated absence over and above 30 days during the year will be encashed at the end of the year. The Company records an obligation for compensated absences in the period in which the employee renders the services that increase the entitlement. The Company measures the expected cost of compensated absence as the additional amount that the Company expects to pay as a result of the unused entitlement that has accumulated at the balance sheet date based on the actuarial valuation. The Company has provided towards compensated absence ₹0.56Lkajs (Previous year ₹Nil).

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Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

6 Short-term borrowings	As at March 31, 2022	As at March 31, 2021
Secured		
Current maturities long term borrowings	-	1,133.35
	-	1,133.35
Unsecured		
Borrowings		
- From Related parties	9.49	6.00
	9.49	1,139.35

Notes:

Short term Loan taken from Group company which is payable on demand

7 Trade payables		
Dues to Related party	838.94	808.96
Others	747.14	720.06
Retention payable	302.71	327.83
	1,888.79	1,856.85

Note:

Trade payables (At Amortised Cost)	March 31, 2022	March 31, 2021
(i) MSME		
a) Disputed		
b) Undisputed		
- Less than 1 year	1.55	0.83
- 1-2 years	-	0.04
- 2-3 years	0.04	-
- More than 3 years	-	-
(ii) Others		
a) Disputed		
b) Undisputed		
- Less than 1 year	1,181.84	1,162.53
- 1-2 years	530.35	521.35
- 2-3 years	88.67	87.21
- More than 3 years	86.35	84.89

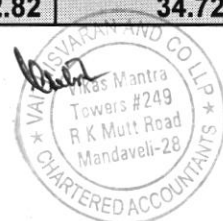
8 Other current liabilities	As at March 31, 2022	As at March 31, 2021
Advance from customers	138.84	307.69
Refund due to customers	11.84	71.90
Payable to joint venture partners	13,180.59	2,066.37
Employee related payables	0.68	1.32
Statutory Dues	75.17	38.20
Outstanding expenses	413.78	173.27
Other liabilities	112.87	133.55
	13,933.77	2,792.30

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Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***9 Property, plant and equipment and Intangible assets**

Particulars	Property, plant and equipment					
	Furniture & fittings	Computers	Office equipments	Plant & machinery	Vehicle	Total
Gross Block						
As at 01 April 2020	28.70	26.10	27.71	7.67	0.70	90.88
Additions	0.21	0.84	0.14	-	-	1.19
Adjustments	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2021	28.91	26.94	27.85	7.67	0.70	92.07
Additions	-	0.59	-	-	2.60	3.19
Adjustments	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2022	28.91	27.53	27.85	7.67	3.30	95.26
Depreciation						
As at 01 April 2020	11.92	20.74	12.51	1.77	0.35	47.29
For the year	1.70	2.51	2.30	0.88	0.05	7.44
Adjustments	-	-	-	-	-	-
On Disposals	-	-	-	-	-	-
As at 31 March 2021	13.62	23.25	14.81	2.65	0.40	54.73
For the year	1.53	1.49	1.96	0.75	0.08	5.81
Adjustments	-	-	-	-	-	-
On Disposals	-	-	-	-	-	-
As at 31 March 2022	15.15	24.74	16.77	3.40	0.48	60.54
Net Block						
As at 31 March 2021	15.29	3.69	13.04	5.02	0.30	37.34
As at 31 March 2022	13.76	2.79	11.08	4.27	2.82	34.72



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2022	As at March 31, 2021
10 Deferred tax asset		
Deferred tax asset arising on account of:		
- Impact of carried forward business loss	-0.17	7.23
- Provision for employee benefits Gratuity	0.75	0.76
	0.60	7.99
11 Long Term loans and advances		
Unsecured considered good		
Advance tax & TDS receivable	2,823.37	-
	2,823.37	-
12 Other non current assets		
Rental deposits	5.93	5.93
Security and other deposits	121.18	121.18
Balances with banks		
- Balances held as margin money or security against borrowings	-	85.66
	127.11	212.77
13 Inventories		
Building material	208.43	149.90
Work-in-progress	2,059.83	3,812.77
	2,268.26	3,962.67
14 Trade Receivable		
Unsecured considered good		
Aggregate amount of outstanding for a period exceeding six months from the date they are due	-	-
	-	-
Undisputed Trade Receivables – considered good	1,590.69	3,335.83
	1,590.69	3,335.83
Note		
Trade Receivables (At Amortised Cost)	March 31, 2022	March 31, 2021
(i) Undisputed Trade Receivables – considered good		
- Less than 6 months	1,227.70	2,599.09
- 6 months - 1 year	206.39	239.25
- 1-2 years	77.86	480.56
- 2-3 years	78.74	16.93
- More than 3 years		
	1,590.69	3,335.83
	As at March 31, 2022	As at March 31, 2021
15 Cash and cash equivalents		
Cash on hand	3.01	3.88
Investments in Mutual Funds	5,253.08	1,974.82
Balances with banks		
- In current accounts	402.80	2,734.15
	5,658.89	4,712.85



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	As at March 31, 2022	As at March 31, 2021
16 Short-term loans and advances		
Unsecured		
Advances to suppliers	477.17	583.69
Advances to suppliers - Related Party	5.58	-
Advances to employees	19.04	13.14
Advances to related party	244.36	172.58
Advance to joint venture partners*	12,603.88	1,311.04
Prepaid expenditure	-	4.88
	13,350.03	2,085.33

*Includes ₹ 40,000,000 paid to land owners during the financial year 2016-17 for land area located in Kannampayalam, under a JDA. The entity had obtained a Power of Attorney (PoA) for developing the aforesaid land area. Due to on-going litigations on the ownership of such land area, the entity was not able to develop the land in line with the terms of the JDA. Hence, the entity served legal notices to the respective land owners demanding refund of the security deposit paid, related project expenses, along with interest thereon, and termination of the JDA and execution of cancellation deed for the PoA. The entity is certain of recovering the amounts from the landlords and hence no provision is required to be made in the books of accounts.

LOANS AND ADVANCES RELATED PARTY

Type of borrower	March 31, 2022	March 31, 2021
Amount of loan or advance in the nature of loan outstanding	Repayable on demand	Repayable on demand
Percentage to the total loans and advances in the nature of loans	100%	100%
Promoters	-	-
Directors	-	-
KMPs	-	-
Related parties	19.04	13.14

	As at March 31, 2022	As at March 31, 2021
17 Other current assets		
Interest receivable	5.30	5.30
Other receivables	5.61	5.61
	10.91	10.91



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	Year ended March 31, 2022	Year ended March 31, 2021
18 Revenue from operations		
Revenue from Construction Segment		
-Revenue from property development	9,092.43	8,721.78
-Modification sales	161.67	82.85
	9,254.10	8,804.63
Other operating revenue		
Sale of Services		
Lease rental income	4.74	-
Sale of products		
Commission income	107.79	52.19
	112.53	52.19
	9,366.63	8,856.82
19 Other income		
Interest income	88.64	53.04
Dividend income from mutual funds	78.26	18.15
Others	0.02	0.01
	166.92	71.20
20 Construction activity expenses		
Approval, legal and liaison expenses	181.80	247.61
Construction cost	3,612.38	3,043.73
Purchase material	1,636.18	1,312.21
Interest and financial charges	10.39	209.69
	5,440.75	4,813.24
21 Change in inventories		
Inventories at the beginning of the year:		
Work-in-progress	3,812.77	4,964.40
Sub Total (A)	3,812.77	4,964.40
Inventories at the end of the year		
Work-in-progress	2,059.83	3,812.77
Sub - Total (B)	2,059.83	3,812.77
(Increase)/ Decrease in inventories (A - B)	1,752.93	1,151.63
22 Employee benefits expense		
Salaries and wages	673.38	293.44
Contribution to provident and other funds	21.81	21.72
Gratuity and Compensated absences (Refer note 8(b))	1.57	12.80
Staff welfare expenses	43.51	36.58
	740.27	364.54



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)*

	Year ended March 31, 2022	Year ended March 31, 2021
23 Other expenses		
Rent	12.71	11.63
Power and fuel	2.73	4.04
Repairs and maintenance		
- Building	17.68	3.85
- Others	95.52	9.49
Travelling Expenses	20.54	22.70
Communication expenses	6.40	11.85
Rates and taxes	0.09	0.67
Payments to auditor (Refer Note 23A)	5.75	6.00
Printing and stationery	1.83	3.10
Commission and brokerage fees	59.80	26.04
Insurance charges	2.93	2.30
CSR expenses	3.09	4.18
Professional fees	4.62	8.09
Selling and distribution expenses	352.91	650.58
Other expenses	12.60	0.11
Bank charges	1.02	8.12
Books and periodicals	0.11	0.16
	600.33	772.91
23A Payment to Auditors		
For statutory audit	5.00	5.00
For tax audit	0.75	0.50
For certification	-	0.50
	5.75	6.00
24 Finance Cost		
Interest and financial charges		
- Interest on tax	14.82	64.26
- Other borrowing cost	0.07	5.98
	14.89	70.24



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***25 Related party disclosure****a) Names of related parties and nature of relationship**

Relationship	As at 31st March, 2022	As at 31st March, 2021
Key management personnel	Arun MN Dorothy Thomas Siva Sankar Reddy Nagella Rajneesh Jain Raghunathan Sumanth Krishna KR Anerudan (Till 23/042021) R.Ashok Kumar	Arun MN Dorothy Thomas Siva Sankar Reddy Nagella Rajneesh Jain Raghunathan Sumanth Krishna KR Anerudan R.Ashok Kumar
Holding Company	Casagrand Builder Private Limited	Casagrand Builder Private Limited
Fellow Subsidiaries	Casa Grande Zest Private Limited Casa Grande Grace Private Limited Casa Grande Garden City Builders Private Limited Casa Grande Milestone Private Limited Casa Grande Homes Private Limited Casa Grande Civil Engineering Private Limited Casa Grande Prop Care Private Limited (Till 31/01/2022) Casagrand Horizons Private Limited Casa Grande Axiom Private Limited Casagrand Staylogy Private Limited Casagrande Vistaaz Private Limited Casagrand Magick Rufy Private Limited Casagrand Samrt Value Homes Private Limited Casagrand Bizpark Private Limited Casagrand Aesthetic Private Limited Casagrand Regale Private Limited Casagrand Spaceintell Private Limited Gazy mag Private Limited Casagrand Bright Kids Private Limited Casagrand Milleniaa Private Limited Arun Hope Foundation Blitzkrieg Technology Private Limited Casa Interior Studio Private Limited (Till 31/01/2022) Sea View Home Search LLP Zest Home Search LLP	Casa Grande Zest Private Limited Casa Grande Grace Private Limited Casa Grande Garden City Builders Private Limited Casa Grande Milestone Private Limited Casa Grande Homes Private Limited Casa Grande Civil Engineering Private Limited Casa Grande Prop Care Private Limited Casagrand Horizons Private Limited Casa Grande Axiom Private Limited Casagrand Staylogy Private Limited Casagrande Vistaaz Private Limited Casagrand Magick Rufy Private Limited Casagrand Samrt Value Homes Private Limited Casagrand Bizpark Private Limited Casagrand Aesthetic Private Limited Casagrand Regale Private Limited Casagrand Spaceintell Private Limited Gazy mag Private Limited Casagrand Bright Kids Private Limited Casagrand Milleniaa Private Limited Arun Hope Foundation Blitzkrieg Technology Private Limited Casa Interior Studio Private Limited Sea View Home Search LLP Zest Home Search LLP



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***25 Related party disclosure**

Relationship	As at 31st March, 2022	As at 31st March, 2021
Fellow Subsidiaries	Iris Development LLP Danub Homes Private Limited Nobilitas Home Search LLP Blue Sea Homes Search LLP Solace Gated Community LLP Venerate Homes LLP Arun Family Trusteeship LLP Casagrand Supreme Home LLP Sky Magna LLP AAK Realty Services LLP Gallante Promoter LLP Casa Grande Enterprises LLP Casa Grande Shelter LLP Casa Grande Realtors LLP Casa Grande Vallam LLP Dawning Developers LLP Grace Gated Community LLP Propel Holdings LLP Casagrand Arun Mn Academy Foundation (from 13/09/2021) Casagrand Fresh Private Limited (from 14/04/2021) Upstay Builder Private Limited (from 22/10/2021) Spacio Premier Global Park Private Limited (from 01/11/2021) Casagrand Anchor Private Limited (from 26/10/2021) Casagrand Zingo Private Limited (from 28/10/2021) Casagrand Vivacity Private Limited (from 3/11/2021) Casagrand Everta Private Limited (from 10/11/2021) Casagrand Exotia Private Limited (from 10/11/2021) Casagrand Vivaace Private Limited (from 07/12/2021) Casagrand Hyderwise Private Limited (from 31/12/2021)	Iris Development LLP Danub Homes Private Limited Nobilitas Home Search LLP Blue Sea Homes Search LLP Solace Gated Community LLP Venerate Homes LLP Arun Family Trusteeship LLP Casagrand Supreme Home LLP Sky Magna LLP AAK Realty Services LLP Gallante Promoter LLP Casa Grande Enterprises LLP Casa Grande Shelter LLP Casa Grande Realtors LLP Casa Grande Vallam LLP Dawning Developers LLP Grace Gated Community LLP Propel Holdings LLP



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***25 Related party disclosure****(b) Transactions with related parties during the year***

Nature of Transactions	Year ended 31 March 2022	Year ended 31 March 2021
Reimbursement of exp		
Casagrاند Builder Private Limited - CA	21.88	21.74
Casa Grande Civil Engineering Private Limited	-	206.07
Staylogy Private Limited	-	-
Facility Management services	-	-
Casa Grande Prop Care Pvt Ltd	70.26	55.64
Advertisement expenses		
Casa Grande Enterprises LLP	37.32	127.98
Current account		
Casagrاند Builder Private Limited - CA	2,951.42	1,640.61

Nature of Transactions	Year ended 31 March 2022	Year ended 31 March 2021
Loan Received		
Casa Grande Prop Care Private Limited	-	-82.61
Casa Grande Enterprises LLP	-	-57.47
Casa Grande Grace Pvt Ltd	1.00	-
Danub Homes Pvt Ltd	2.00	-
Gazy Mag Private Limited	0.49	-
Dawning Developers LLP	-	-41.93
Casa Grande Homes Private Limited	-	-20.61
Casa Grande Civil Engineering Private Limited	-	-14.31
Grace Gated Community LLP	-	-0.05
Loan Given		
Casa Grande Milestone Private Limited	-	1.00
Dawning Developers LLP	71.78	-
Casa Grande Smart Value Homes Private Limited	-	5.00
Withdrawal by partners'		
Casagrاند Builder Private Limited	-1,134.81	-160.04
Mr. D. Senthilkumar	-61.40	57.60
Profit for the year		
Casagrاند Builder Private Limited	552.69	931.18

(c) Balances outstanding with related parties at the year end*

Particulars	As at 31 March 2021	As at 31 March 2021
Trade payables		
Casa Grande Civil Engineering Pvt Ltd	591.58	591.58
Staylogy Pvt Ltd	81.20	81.20
Casa Grande Enterprises LLP	166.15	136.15
Casa Grande Prop Care Private Limited	-	2.42



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)***25 Related party disclosure**

Particulars	As at	As at
	31 March 2021	31 March 2021
Short term Loans and advances		
Casagrand Builder Private Limited	-	-
Casa Grande Vallam LLP	15.29	15.29
Casa Grande Shelter LLP	22.42	22.42
Casa Grande Homes Pvt Ltd	92.89	92.89
Grace Gated Community LLP	0.05	0.05
Dawning Developers LLP	113.71	41.93
Short term borrowings		
Casa Grande Milestone Pvt Ltd	1.00	1.00
Danub Homes Pvt Ltd	2.00	-
Gazy Mag Private Limited	0.49	-
Casa Grande Grace Pvt Ltd	1.00	-
Casa Grande Smart Value Homes Pvt Ltd	5.00	5.00
Other receivables		
CGD Satharai Private Limited	-	5.61
Nature of Transactions		
	Year ended	Year ended
	31 March 2022	31 March 2021
Advance to Suppliers		
Casa Grande Prop Care Pvt Ltd	5.58	-
Current account balances		
Casagrand Builder Private Limited	2,943.82	1,809.01
D.Senthilkumar	200.90	139.49
Share capital		
Casagrand Builder Private Limited	0.09	0.09
D.Senthilkumar	0.01	0.01



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees (₹), unless otherwise stated)***26A Additional Disclosure under Schedule III of the Companies act, 2013****A Relationship with Struckoff Companies**

The Group does not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Group.

B CSR

CSR provisions not applicable during the year (PY Nil)

C Benami Property

The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

D Information Regarding Funds Received / Lent as Intermediary

FUNDS RECEIVED FROM INTERMEDIARY	March 31, 2022	March 31, 2021
(i) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.	-	-
(ii) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.	-	-
(iii) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries	-	-
(iv) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;	-	-

FUNDS LENT AS INTERMEDIARY	March 31, 2022	March 31, 2021
(i) date and amount of fund received from Funding parties with complete details of each Funding party.	-	-
(ii) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries' or ultimate beneficiaries.	-	-
(iii) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries	-	-
(iv) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;	-	-

E Crypto currency or Virtual Currency

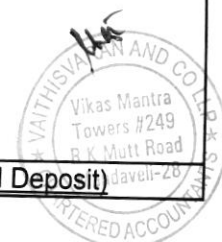
The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.



Casa Grande Coimbatore LLP
Summary of significant accounting policies and other explanatory information
(All amounts are in Indian Rupees (₹), unless otherwise stated)
26A Additional Disclosure under Schedule III of the Companies act, 2013
F Ratio Analysis

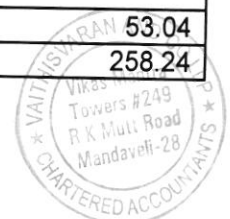
Particulars	March 31, 2022	March 31, 2021	Variance	Reason for more than 25% change
a) Current ratio	1.01	1.14	-12.91%	
b) Debt-Equity ratio	0.00	0.58	-19275.90%	Due to reduction in borrowings
c) Debt service coverage ratio	67.11	1.52	97.74%	Due to reduction in finance cost
d) Return on equity ratio	24%	75%	-210.91%	Due to reduction in PAT
e) Inventory turnover ratio	2.31	1.30	43.91%	Due to increase in cost of goods sold
f) Trade receivables turnover ratio	3.80	4.00	-5.09%	
g) Trade payables turnover ratio	0.53	1.13	-112.53%	Due to reduction in EBITDA
h) Net capital turnover ratio	51.93	5.17	90.04%	Due to reduction in working capital
i) Net profit ratio	6%	12%	-79.91%	Due to reduction in PAT
j) Return on capital employed	31%	92%	-194.18%	Due to reduction in EBIT and increase in Shareholder equity
k) Return on investment	36%	21%	43.38%	

Particulars	Formula
a) Current ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
b) Debt-Equity ratio	$\frac{\text{Total Debt \{Current Borrowings + Non Current Borrowings\}}}{\text{Shareholder's Equity \{Total Equity\}}}$
c) Debt service coverage ratio	$\frac{\text{Earnings available for debt service \{Profit/(loss) before tax + Finance cost included in Cost of Sales + Depreciation and amortisation expense\}}}{\text{Finance Cost (excludes interest accounted on customer advance as per EIR Principal) + Principal Payment due to Non-Current Borrowing repayable within}}$
d) Return on equity ratio	$\frac{\text{Profit/(loss) for the year}}{\text{Average Shareholder's Equity \{Total Equity\}}}$
e) Inventory turnover ratio	$\frac{\text{COGS \{Cost of Material Consumed + Changes in inventories of finished goods and construction work-in-progress\}}}{\text{Average Inventories}}$
f) Trade receivables turnover ratio	$\frac{\text{Revenue from Operations}}{\text{Average Trade Receivables}}$
g) Trade payables turnover ratio	$\frac{\text{Profit/(loss) before tax + Finance cost + Depreciation and amortisation expense}}{\text{Average Trade Payables}}$
h) Net capital turnover ratio	$\frac{\text{Revenue from Operations}}{\text{Average Working Capital \{Current Assets - Current Liabilities\}}}$
i) Net profit ratio	$\frac{\text{Profit/(loss) for the year}}{\text{Total Income}}$
j) Return on capital employed	$\frac{\text{Earnings before Interest and Tax \{Profit / (Loss) before tax + Finance cost + Finance cost included in Cost of Sales\}}}{\text{Shareholder's Equity \{Total Equity\} + Non Current Liabilities}}$
k) Return on investment	$\frac{\text{Interest Income}}{\text{Total Investments (Investments + Inter corporate Deposit + Fixed Deposit)}}$



Casa Grande Coimbatore LLP**Summary of significant accounting policies and other explanatory information***(All amounts are in Indian Rupees (₹), unless otherwise stated)***26A Additional Disclosure under Schedule III of the Companies act, 2013**

Annexure	March 31, 2022	March 31, 2021
a) Current ratio (A)/(B)		
Current Assets (A)	22,878.78	14,107.59
Current Liabilities (B)	22,698.42	12,395.86
b) Debt-Equity ratio (C)/(D)		
Total Borrowings (C)	9.49	1,139.35
Shareholder's Equity (D)	3,144.82	1,948.61
c) Debt service coverage ratio		
Net profit before depreication, interest and taxes	999.27	1,825.70
Finance Cost + Current maturity	14.89	1,203.59
d) Return on equity ratio		
Net Profit after taxes	614.10	1,034.65
Average Shareholders equity	2,546.72	1,380.06
Closing Shareholders equity	3,144.82	1,948.61
Opening Shareholders equity	1,948.61	811.51
e) Inventory turnover ratio		
Cost of Goods sold	7,193.68	5,964.87
Average Inventory		
Closing inventory	2,268.26	3,962.67
Opening Inventory	3,962.67	5,249.24
f) Trade receivables turnover ratio		
Revenue from Operations	9,366.63	8,856.82
Average Trade Receivable		
Closing Trade receivable	1,590.69	3,335.83
Opening Trade receivable	3,335.83	1,096.96
g) Trade payables turnover ratio		
Net profit before depreication, interest and taxes	999.27	1,825.70
Average Trade payables		
Closing Trade payables	1,888.79	1,856.85
Opening Trade payables	1,856.85	1,363.10
h) Net capital turnover ratio		
Revenue from Operations	9,366.63	8,856.82
Working Capital (Current Assets - Current Liabilities)	180.36	1,711.73
i) Net profit ratio		
Net Profit after taxes	614.10	1,034.65
Total Income	9,533.55	8,928.02
j) Return on capital employed		
Net profit before Interest and taxes	993.46	1,818.26
Shareholder's Equity {Total Equity} + Non Current Liabilities	3,166.16	1,969.83
k) Return on investment		
Interest Income	88.64	
Total Investments (Investments + Inter corporate Deposit + FD)	244.36	53.04
		258.24



Casa Grande Coimbatore LLP

Summary of significant accounting policies and other explanatory information

(All amounts are in Indian Rupees Lakhs (₹), except share data or otherwise stated)

26 Figures are rounded off to the nearest lakhs. Previous year figures have been regrouped and/or reclassified wherever necessary, to conform to the current year classification.

As per our review report of even date attached

For Vaithisvaran & Co LLP

Chartered Accountants

Firm's Registration No.: '004494S/S200037



R.Venkatesh

Partner

Membership No: 203816

Place : Chennai

Date : 31.08.2022

For and on behalf of the Board of Directors of
Casa Grande Coimbatore LLP

Arun MN

Designated Partner

DIN: 00793551

Place : Chennai

Date : 31.08.2022

Damodaran

Senthilkumar

Designated Partner

DIN: 01012193

Place : Chennai

Date : 31.08.2022