GODREJ ONE PREMISES MANAGEMENT PRIVATE LIMITED
CIN: U70102MH2015PTC266773

DIRECTORS	:	Mr. Clement Pinto, Chairperson Mr. Sumit Mitra Mr. H. R. Jani Ms. Tejal Jariwala
AUDITORS	:	M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants
BANKER	:	HDFC Bank Limited ICICI Bank Limited
REGISTERED OFFICE	:	Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai - 400 079, Maharashtra. Contact No.: C/o. 25188010/25188020/25195400

NOTICE TO THE MEMBERS

NOTICE is hereby given that the 11th (Eleventh) Annual General Meeting of the Shareholders of Godrej One Premises Management Private Limited, will be held on Friday, May 29, 2026, at 10:30 a.m. (IST) at the Registered Office of the Company at Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, to transact the following businesses:

ORDINARY BUSINESS:

1. **ADOPTION OF FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026**

   To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31, 2026, including the Statement of Profit & Loss, Cash Flow Statement, the Balance Sheet as at that date, the Statutory Auditor's Report thereon and the Board's Report.

2. **TO APPOINT A DIRECTOR IN PLACE OF MS. TEJAL JARIWALA (DIN: 10329435), WHO RETIRES BY ROTATION AND BEING ELIGIBLE, HAS OFFERED HERSELF FOR RE-APPOINTMENT**

   To consider and if thought fit to pass, the following as an **ORDINARY RESOLUTION**:

   "**RESOLVED THAT** pursuant to provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of Shareholders of the Company, be and is hereby accorded for re-appointment of Ms. Tejal Jariwala (DIN: 10329435), as a "Director", to the extent that she is required to retire by rotation."

SPECIAL BUSINESS

3. **TO APPROVE AMENDMENT TO OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION (MOA) OF THE COMPANY**

   To consider and, if thought fit, to pass, the following resolution as a **SPECIAL RESOLUTION:**

   "**RESOLVED THAT** pursuant to the provisions of Sections 13 and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modifications(s) or re-enactment(s) thereof, for the time being in force), and the Rules framed thereunder and circulars and notifications issued thereunder, and the provisions of the Memorandum and Articles of Association of the Company and subject to such approvals, consents, permissions and sanctions as may be necessary from the concerned authorities or bodies, and upon recommendation and approval of the Board of Directors, the consent of the Members of the Company be and is hereby accorded to amend the Object Clause of the Memorandum of Association of the Company as follows:

   Alteration in sub-clause (18) of Clause 3 (B) of the Memorandum of Association:

   "3. (B) MATTERS WHICH ARE NECESSARY FOR FURTHERANCE OF THE OBJECTS SPECIFIED IN CLAUSE 3(A):

   (18) To invest the funds of the Company from time to time in such manner and in such assets, properties, securities, shares, bullion or investments or otherwise as may from time to time be determined by the Directors and from time to time sell or vary all such investment and to execute all assignments, transfers, receipts, and documents that may be necessary in that behalf.

   RESOLVED FURTHER THAT the Directors of the Company be and are hereby severally authorized to make necessary changes in the object clause of the Memorandum of Association of the company and to do all such acts, deeds, matters and things and execute all such agreements, documents, instruments and writings as may be required including filing of requisite forms, files, reports, returns and documents with such appropriate authorities, with the authority to delegate all or any of its powers herein conferred to any officer(s) of the Company and/ or any other person(s), to give effect to this resolution.

RESOLVED FURTHER THAT a copy of the foregoing resolution certified to be true by any Director of the Company or the Company Secretary be furnished to the concerned authority(ies) / person(s) and they be requested to act accordingly."

By Order of the Board of Directors

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

Clement Pinto
Chairperson
DIN: 06575412

Mumbai, April 22, 2026

Registered Office:
Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai- 400 079, Maharashtra.
CIN - U70102MH2015PTC266773

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER.

   Proxies, in order to be effective, must be received at the Company's Registered Office not less than 48 hours before the meeting. Proxies submitted on behalf of companies, societies, partnership firms, etc. must be supported by appropriate resolution/authority, as applicable, issued on behalf of the nominating organization.

2. Corporate Members under Section 113 of the Companies Act, 2013 intending to send their authorized representatives to attend the Annual General Meeting (AGM) are requested to send a certified true copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.

3. A proxy so appointed shall not have any right to speak at the meeting. A person can act as a proxy on behalf of not more than 50 (Fifty) Members holding in the aggregate, not more than 10% (ten percent) of the total share capital of the company. Members holding more than 10% (Ten Percent) of the total share capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member.

4. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited Companies, Societies, etc., must be supported by an appropriate resolution / authority, as applicable.

5. During the period beginning 24 (Twenty-Four) hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than 3 (Three) days' of notice in writing is given to the Company.

6. The Company's Registrar and Share Transfer Agents for its Share Registry Work are Kfin Technologies Limited (previously known as Kfin Technologies Private Limited) having their office at Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad - 500 032, Telangana, Tel. No.: 040-68301881, Fax: 23001153, E-mail Id: hanumantha.patri@kfintech.com

7. The Statutory Registers as required under the provisions of the Companies Act, 2013 will be made available for inspection by the Members during the AGM.

8. All persons whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Company / Depositories as on the cut-off date, i.e. May 22, 2026, only shall be entitled to vote at the AGM.

9. The Resolutions shall be deemed to be passed on the date of the Meeting, i.e. on May 29, 2026, subject to receipt of the requisite number of votes in favour of the Resolution.

10. A route map giving directions to reach the venue of the AGM is given at the end of the Notice.

11. Manner of Voting during the 11th (Eleventh) AGM shall be through show of hands, unless a poll is demanded.

Annexure A

Brief Resume of Director seeking re-appointment at this Annual General Meeting (AGM) pursuant to the applicable provisions of the Companies Act, 2013 and the Secretarial Standards-2 on General meetings issued by the Institute of Company Secretaries of India is as under:

Name of Director	Ms. Tejal Jariwala
Nationality	Indian
DIN	10329435
Category	Non-Executive Director
Age (in years)	36 years
Date of first appointment in the Board	20/09/2023
Qualification	Bachelor of Commerce, Fellow Member of the Institute of Company Secretaries of India & Bachelor of Law
Expertise in specific functional area	Secretarial Matters & Corporate Governance
Directorship held in other Companies (excluding Foreign Companies and Section 8 Companies)	None
Chairmanships/ Memberships of Committees in other companies	None
No. of Shares held: a) own b) for other persons on a beneficial basis	NIL
Number of Board Meetings attended during the year	5 (Five)
Relationship with other directors	None
Details of remuneration sought to be paid and the remuneration last drawn	N.A.
Variation of the terms of remuneration	N.A.
Terms and conditions of appointment or re-appointment	Re-appointment as per provisions contained in Section 152 of the Companies Act, 2013 (Liable to retire by rotation)

EXPLANATORY STATEMENT

(Pursuant to the provisions of Sections 102(1) of the Companies Act, 2013

The following explanatory statement, as required under Section 102 of the Companies Act, 2013, sets out all material facts relating to business mentioned in the accompanying Notice for convening the AGM of the Company.

TO APPROVE AMENDMENT TO OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION (MOA) OF THE COMPANY.

It is proposed to amend the Object Clause of the Memorandum of Association (MOA) of the Company, subject to approval of the Members of the Company.

Pursuant to the provisions of Section 13 and all other applicable provisions of the Companies Act, 2013, the consent of the Members of the Company by way of a Special Resolution is required for alteration of MOA of the Company. The Board of Directors at its Meeting held on April 22, 2026, has approved the alteration of Object Clause of the MOA and has recommended for approval of Members of the Company.

None of the Directors of the Company or their relatives are interested or concerned financially or otherwise in this Resolution except to the extent of their respective shareholding in the Company, if any.

The Board of Directors is of the opinion that the aforesaid proposal is in the best interest of the Company and hence, the Board recommends passing of the **SPECIAL RESOLUTION** set out in the accompanying Notice for approval of the Members.

By Order of the Board of Directors of
Godrej One Premises Management Private Limited

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

Clement Pinto

Clement Pinto
Director

Place: Mumbai
Date: April 22, 2026

Registered Office:
Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai 400 079,
Maharashtra.
CIN: U70100MH2019PTC330198

ATTENDANCE SLIP

Annual General Meeting
(to be handed over at the Registration Counter)

Name of the Member:	
Registered Address of Member:	
Regd. Folio No/ DP Id & Client Id:	
No. of shares held	

I/We hereby record my/our presence at the 11th (Eleventh) Annual General Meeting of Godrej One Premises Management Private Limited held on Friday, May 29, 2026, at 10:30 a.m. (IST) at Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079.

....	....	....
First/Sole Holder/Proxy	Second Holder/Proxy	Third Holder/Proxy

PROXY FORM

Form No. MGT -11

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Folio No./DP ID/ Client Id	
Name of the Member	
Registered Address	
No. of Shares	
Email id	

I/We, being the member (s) of Godrej One Premises Management Private Limited ("the Company") holding .... shares, hereby appoint:-

1. Name____
   Address______________________________________
   Email ID_________________________________ or failing him;

2. Name____
   Address______________________________________
   Email ID_________________________________ or failing him;

3. Name____
   Address______________________________________
   Email ID_________________________________;

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 11th (Eleventh) Annual General Meeting of the Company, to be held on Friday, May 29, 2026, at 10:30 a.m. (IST) at Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079, Maharashtra and at any adjournment(s) thereof in respect of such resolution as is indicated below:

Sr. No.	Resolution	Vote		
		For	Against	Abstain
	Ordinary Business:			
1.	Adoption of Financial Statements for the financial year ended March 31, 2026.			
2	To appoint a director in place of Ms. Tejal Jariwala (DIN: 10329435), who retires by rotation and being eligible, has offered herself for re-appointment.			
	Special Business:			
3.	To approve amendment to Object Clause of The Memorandum of Association (MOA) of the Company.			

Signed this ______day of _________2026

Affix

Revenue Stamp

Signature of the Shareholder _________________

Signature of the Proxy Holder ______________

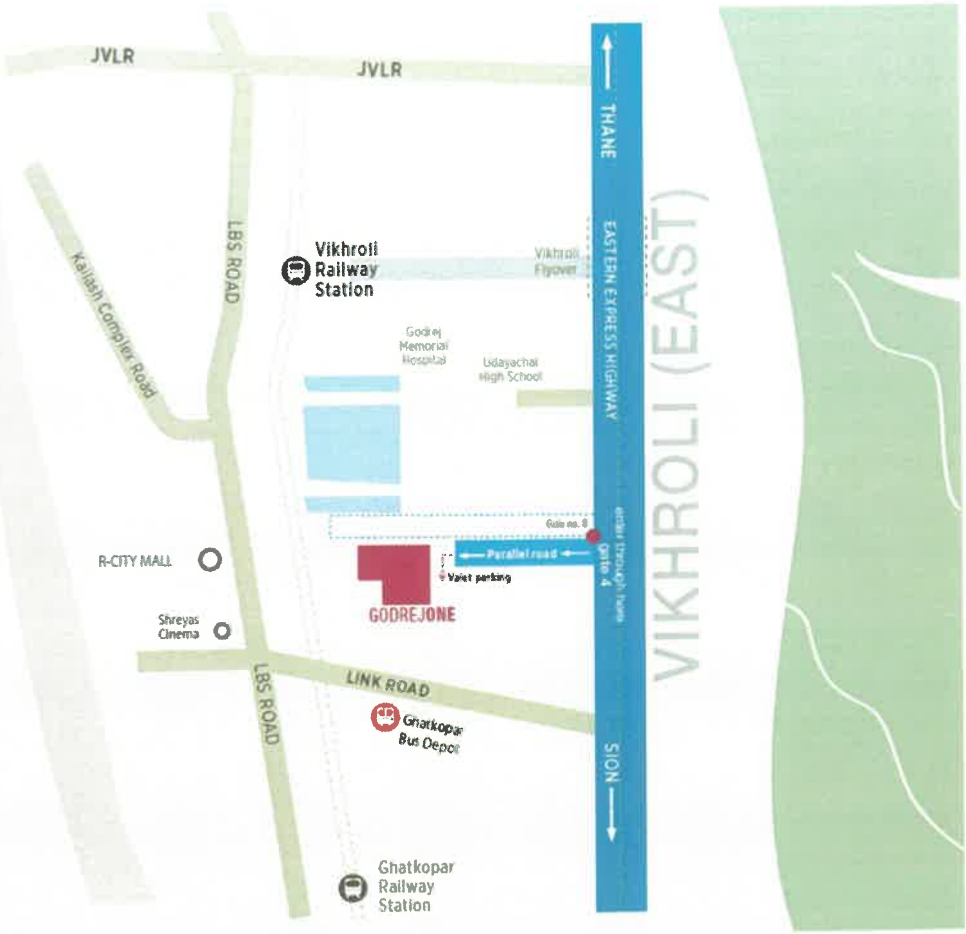
Note:

1. This form, in order to be effective, should be duly stamped, signed, completed and deposited at the Registered Office of the Company, not less than 48 (Forty Eight) hours before the meeting.

2. It is optional to indicate your preference. If you leave the For, Against or Abstain column blank against the resolution, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

3. Members are requested to note that a person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. However, a member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other shareholder.

ROAD MAP FOR AGM VENUE



BOARDS' REPORT
OF GODREJ ONE PREMISES MANAGEMENT PRIVATE LIMITED
[CIN: U70102MH2015PTC266773]
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

TO THE SHAREHOLDERS,

Your Directors submit the 11th (Eleventh) Annual Report together of the Company for the Financial Year ended March 31, 2026.

REVIEW OF OPERATIONS

Your Company's performance during the Financial Year is summarized below:

(₹ in Lakh)

Particulars	2025-2026	2024-2025
Gross Revenue Earned	3,853	3,563
Total Expenditure	3,849	3,558
Profit / (Loss) for the year before Tax	3.87	4.93
Total Tax Expense	3.87	4.93
Provision for Taxation	-	-
Profit / (Loss) after Tax	-	-

OPERATIONS

The Company is in the business of acquisition, purchase, hold, manage, sale, transfer, convey or alienate, directly or indirectly, any immovable property including the land and building and/or to provide its own or through contractor(s), member(s) or third party(ies) Facilities Management services.

SHARE CAPITAL

The paid-up Equity Share Capital of your Company as on March 31, 2026, was ₹1,00,000/- (Rupees One Lakh Only) consisting of 10,000 (Ten Thousand) Equity Shares of Face Value of ₹10/- (Rupees Ten Only) each.

DEMATERIALIZATION

Your Company's Equity Shares are available for dematerialization through National Securities Depository Limited and Central Depository Services (India) Limited.

DIVIDEND

Your Company has not recommended any dividend for the Financial Year ended March 31, 2026.

TRANSFER TO RESERVES

For the Financial Year ended on March 31, 2026, your Company's Directors do not propose to transfer any amounts to any of the reserves from the amounts available in the profit and loss account.

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

Holding Company / Subsidiary Company / Joint Venture Company:

Your Company is the Subsidiary Company of Godrej Industries Limited as per the applicable provisions of the Companies Act, 2013 as on March 31, 2026.

Except the above, your Company had no other holding company/subsidiary company/ joint venture Company during the Financial Year 2025-26.

Associate Company:

Your Company did not have any Associate Company as on March 31, 2026.

DEPOSITS

Your Company has not invited and / or accepted any deposits covered under Chapter V of the Companies Act, 2013, i.e., deposits within the meaning of Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014 during the Financial Year 2025-26.

DETAILS OF DIRECTORS

Your Company currently has 4 (Four) Directors.

Name	Director Identification Number	Designation
Mr. Clement Pinto	06575412	Chairperson
Mr. Sumit Mitra	07189815	Director
Mr. Himanshu Jani	09420361	Director
Ms. Tejal Jariwala	10329435	Director

Ms. Tejal Jariwala, Director (DIN: 10329435) is liable to retire by rotation at the ensuing Annual General Meeting and being eligible, has offered herself for reappointment. Necessary resolution for re-appointment of Ms. Tejal Jariwala is being moved at the ensuing Annual General Meeting.

KEY MANAGERIAL PERSONNEL

Your Company does not have any Key Managerial Personnel.

PARTICULARS OF REMUNERATION

The Company does not pay any remuneration to its Directors.

STATUTORY AUDITORS

The Board of Directors of the Company had at their Meeting held on April 24, 2023, approved the appointment of M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants (Firm Registration No.104607W/W100166) as the Statutory Auditors of the Company to hold office from the conclusion of the 8th (Eight) Annual General Meeting (AGM) until the conclusion of the 13th (Thirteen) Annual General Meeting of the Company, to be held in the year 2028, which was subsequently approved by the Members at the 8th (Eight) AGM of the Company held on June 27, 2023.

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

STATUTORY AUDITORS' REPORT

The Statutory Auditor's Report on the Financial Statements issued by M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants (Firm Registration No.104607W/W100166), for the Financial Year ended on March 31, 2026, does not contain any qualification, reservation, adverse remark or disclaimer.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Board of Directors of your Company met 5 (Five) times during the Financial Year 2025-26 (i.e. on April 25, 2025, July 22, 2025, October 17, 2025, January 19, 2026, and March 10, 2026).

COMMITTEES OF THE BOARD

The Company is not required to constitute any Committee(s) as per the provisions of the Companies Act, 2013.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions contained in Section 134(3)(c) read with section 134(5) of the Companies Act, 2013, the Directors of your Company confirm the following:

a) In the preparation of the annual accounts for the Financial Year 2025-26, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
b) The Directors have selected such accounting policies and applied consistently, and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year (i.e. March 31, 2026) and of the profit and loss of the Company for that period (i.e. the Financial Year 2025-26);
c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company, for preventing and detecting fraud and other irregularities;
d) The Directors have prepared the annual accounts for the Financial Year ended March 31, 2026 on a going concern basis;
e) The Directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively; and
f) The Directors have devised proper systems to ensure compliance of all laws applicable to the Company and such systems are adequate and operating effectively.

DISCLOSURES AND INFORMATION UNDER COMPANIES ACT, 2013

- There have been no significant material changes and commitments affecting the financial position of the Company which have occurred between March 31, 2026, and the date of this Board's Report.
- There were no elements of risks during the Financial Year, which would affect the existence of the Company.
- The provisions with respect to Corporate Social Responsibility are not applicable to the Company for the Financial Year under review.
- The Company has not extended any Loans and Guarantees during the Financial Year under review.

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

- In terms of the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014, the copy of the Annual Return shall be provided to the Shareholders upon request. The Shareholders may write to Ms. Anupama Kamble (anupama.kamble@godrejinds.com) to request for the same.
- The Company has not made any investments during the Financial Year under review under Section 186 of the Companies Act, 2013.
- All related party transactions that were entered into during the Financial Year 2025-26 were on an arm's length basis and were in the ordinary course of business.
- The disclosure of Related Party Transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC-2 is not applicable. The disclosure of transactions with related parties is set out in Note No. 17 of Financial Statements.
- Adequate internal control checks are available in the opinion of the Board of Directors.
- The Company is not required to establish Vigil Mechanism as per the provisions of Section 177 of Companies Act read with Rule 7 of Chapter XII – Companies (Meetings of Board and its Powers) Rules, 2014

THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION, AND REDRESSAL) ACT, 2013 AND MATERNITY BENEFITS ACT, 1961

The Company has a policy in place to ensure consistent practices, in accordance with applicable laws, followed to prevent Sexual Harassment Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

The Company has constituted Internal Complaints Committee in accordance with prevailing law.

The Company confirms that no complaints were received, resolved / disposed and pending as the date of this report.

The Company is in due compliance with the applicable provisions of the Maternity Benefit Act, 1961.

SIGNIFICANT COURT ORDER RECEIVED

No significant material orders were passed by the Regulators / Courts which would impact the going concern status of the Company during the Financial Year 2025-26.

PARTICULARS OF EMPLOYEES AS PER RULE 5, SUB-RULE 2 OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

Since your Company has no permanent employees, the particulars of employees as required as per Rule 5, sub-rule 2 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, under the Companies Act, 2013 are not applicable.

FRAUD REPORTING

There have been no instances of frauds reported by the Auditors under Section 143(12) of the Companies Act, 2013 and the Rules framed thereunder, either to the Company or to the Central Government.

SECRETARIAL STANDARDS

Your Company is in compliance with the Secretarial Standards on Meetings of the Board of Directors (SS- 1) and Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI).

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

COST RECORDS

Your Company is not required to maintain the Cost accounts and records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 pertaining to Cost Audit.

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND

In terms of the provisions of Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016, Investor Education and Protection Fund (Awareness and Protection of Investors) Rules, 2001, there were no amounts of unpaid / unclaimed dividends and accordingly no sums were required to be transferred to the Investor Education and Protection Fund (IEPF) during the Financial Year 2025-26. In continuance to the same, no shares were required to be transferred to the IEPF as well.

ADDITIONAL INFORMATION

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo, is not applicable to the Company.

ACKNOWLEDGEMENT

Your Directors thank the Union Government, Banks, Financial Institutions, Shareholders, Customers and other Business Associates, for their continued support and co-operation which has contributed to the growth of the Company.

For and on behalf of the Board of Directors
Godrej One Premises Management Private Limited

Clement Pt

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

Clement Pinto
Chairperson
DIN: 06575412

Mumbai, April 22, 2026

Registered Office:
Godrej One,5th Floor, Pirojshanagar, Eastern Express Highway,
Vikhroli (East), Mumbai 400 079, Maharashtra
CIN: U70100MH2019PTC330198

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GODREJ ONE PREMISES MANAGEMENT PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Godrej One Premises Management Private Limited (the "Company"), which comprise the balance sheet as at March 31, 2026 and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information. (hereinafter referred to as "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 ("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 Standard) 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, 2026 and other comprehensive income, changes in equity and its cash flows 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 Act. Our responsibilities under those SAs are further described in the *Auditors' Responsibilities for the Audit of the 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 (the 'ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

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 Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

The Company's Board of Directors are responsible for the matters stated in Section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with relevant rules issued thereunder.

KALYANIWALLA & MISTRY LLP MUMBAI

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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to the financial statements in place 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 the Management.

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting in preparation of the financial statements 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

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.

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Report on Other Legal and Regulatory Requirements

1. 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 paragraphs 3 and 4 of the Order, to the extent applicable.

2. (A) As required by Section 143(3) of the Act, we report 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.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except that in the absence of appropriate information in the Service Organization Control Report for the application, we are unable to comment as to whether backups of books of account are performed on a daily basis on servers physically located in India.

   c. The balance sheet, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

   e. On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of Section 164 (2) of the Act.

   f. With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

   g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion 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.

      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at March 31, 2026.

      iii. There has been no delay in transferring the amounts required to be transferred to the Investor Education and Protection Fund by the Company.

      iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall 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 to or on behalf of the Ultimate Beneficiaries.

      (b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

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(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 (iv)(a) and (iv)(b) above, contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used an 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. However, the Company migrated its accounting software with effect from April 01, 2025, where the database is managed by a Software as a Service (SaaS) vendor. In the absence of appropriate information in the Service Organization Control Report for said application, we are unable to comment as to whether audit trail was enabled at the database level for the accounting software to log any direct data changes to database, from the effective date of migration. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with.

Additionally, except audit trail for direct access to the database as stated above, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

(B) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the Company is not a public company. Accordingly, the provisions of section 197 of the Act are not applicable to the Company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration No. 104607W/W100166

Jamshed K. Udwadia
PARTNER
Membership No. 124658
UDIN: 26124658XRZFZG4183
Mumbai, April 22, 2026

KALYANIWALLA & MISTRY LLP
MUMBAI

Annexure 'A' to the Independent Auditor's Report

Referred to in Paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our Independent Auditor's Report to the members of the Company on the financial statements for the year ended March 31, 2026:

Statement on Matters Specified in paragraphs 3 and 4 of the Companies (Auditors Report) Order, 2020:

i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and the situation of Property, Plant and Equipment.

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all Property, Plant and Equipment are verified every year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The Company does not have any immovable properties (other than immovable properties where the Company is the lessee, and the leases agreements are duly executed in favour of the lessee). Accordingly, clause 3(i)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, and based on the audit procedures performed by us, the Company has not revalued its Property, Plant and Equipment (including Right of Use Assets) or intangible assets or both during the year.

(e) Based on the information and explanations provided to us and our verification of the books and records of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

ii) (a) The Company is a service Company, primarily rendering facility management services to the respective owners, Accordingly, it does not hold any physical inventories. Accordingly, clause 3(ii)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not sanctioned working capital limits in excess of five crore rupees, in aggregate, from bank and financial institutions on the basis of security of current assets at any point of time of the year. Accordingly, clause 3(ii)(b) of the Order is not applicable.

iii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnership or any other parties during the year. Accordingly, reporting under provisions of paragraph 3(iii) (a) to 3(iii) (f) of the Order is not applicable to the Company.

iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has neither made any investments nor has given any loans or provided guarantee or security as specified under sections 185 and 186 of the Companies Act, 2013 (the Act"). Accordingly, the reporting under the provisions of paragraph 3(iv) of the Order is not applicable to the Company.

v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, reporting under the provisions of paragraph 3(v) of the Order is not applicable to the Company.

vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost accounts and records under section 148 (1) of the Act for the services provided by it.

KALYANIWALLA & MISTRY
MUMBAI

Accordingly, reporting under the provisions of paragraph 3(vi) of the Order is not applicable to the Company.

vii) (a) According to the information and explanations given to us, and based on the audit procedures performed by us, in our opinion, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Income-Tax, Cess and other statutory dues have been regularly deposited by the Company with the appropriate authorities wherever applicable, and there are no such outstanding dues as at March 31, 2026, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to Goods and Service Tax, Income Tax or other statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

viii) According to the information and explanations given to us, and based on the audit procedures performed by us, we have not come across any transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix) (a) According to the information and explanations given to us and based on the audit procedures performed by us, the Company did not have any loans or borrowings from any lender during the year. Accordingly, reporting under the provisions of paragraph 3(ix) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and based on the audit procedures performed by us, the Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the Company has not raised any term loans during the year. Accordingly, reporting under the provisions of paragraph 3(ix) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us and based on the audit procedures performed by us the Company has not raised any funds during the year. Accordingly, reporting under the provisions of paragraph 3(ix) (d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that 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 as defined under the Act. Accordingly, reporting under the provisions of paragraph 3(ix) (e) of the Order is not applicable to the Company.

(f) According to the information and explanations given to us, and based on the audit procedures performed by us, the Company has not raised any loan on pledge of securities held in its subsidiaries, associates or joint ventures during the year. Accordingly, reporting under the provisions of paragraph 3(ix) (f) of the Order is not applicable to the Company.

x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions of paragraph 3 (x) (a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us, and based on the audit procedures performed by us, the Company has not made any preferential allotment or private placement of shares or fully, partially or optionally convertible debentures during the year. Accordingly, reporting under provisions of paragraph 3 (x) (b) of the Order is not applicable to the Company.

xi) (a) Based upon the audit procedures performed by us for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the Management, we report that no fraud by the Company or no fraud on the Company has been noticed or reported during the year.

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(b) In view of what is reported above in clause xi(a), the reporting under clause xi(b) of the Order is not applicable.

(c) According to the information and explanations given to us and as represented to us by the management, there have been no whistle blower complaints received by the Company during the year.

xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, reporting under provisions of paragraphs 3(xii) (a) to (c) of the Order is not applicable to the Company.

xiii) The Company is a private limited company and accordingly the requirements as stipulated by the provision of section 177 of the Act are not applicable to the Company. In our opinion and according to the information and explanations and records made available to us by the Company and audit procedures performed by us, all transactions with related parties are in compliance with section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements, as required by the applicable accounting standards.

xiv) (a) In our opinion the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued during the financial year for the period under audit.

xv) According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable to the Company.

xvi) (a) According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under the provisions of paragraph 3(xvi)(a) of the Order is not applicable.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, reporting under the provisions of paragraph 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under the provisions of paragraph 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, the Group does not have more than one Core Investment Company (CIC), therefore reporting under provisions of paragraph 3 (xvi) (d) of the Order is not applicable to the Company.

xvii) The Company has not incurred any cash losses in the current financial year covered by our audit and in the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under the provisions of paragraph 3 (xviii) of the Order is not applicable.

xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 the 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.

xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company.

KALYANIWALLA & MISTRY LLP MUMBAI

(b) In view of what is reported above in clause xi(a), the reporting under clause xi(b) of the Order is not applicable.

(c) According to the information and explanations given to us and as represented to us by the management, there have been no whistle blower complaints received by the Company during the year.

xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, reporting under provisions of paragraphs 3(xii) (a) to (c) of the Order is not applicable to the Company.

xiii) The Company is a private limited company and accordingly the requirements as stipulated by the provision of section 177 of the Act are not applicable to the Company. In our opinion and according to the information and explanations and records made available to us by the Company and audit procedures performed by us, all transactions with related parties are in compliance with section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements, as required by the applicable accounting standards.

xiv) (a) In our opinion the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued during the financial year for the period under audit.

xv) According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable to the Company.

xvi) (a) According to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under the provisions of paragraph 3(xvi)(a) of the Order is not applicable.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, reporting under the provisions of paragraph 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under the provisions of paragraph 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, the Group does not have more than one Core Investment Company (CIC), therefore reporting under provisions of paragraph 3 (xvi) (d) of the Order is not applicable to the Company.

xvii) The Company has not incurred any cash losses in the current financial year covered by our audit and in the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under the provisions of paragraph 3 (xviii) of the Order is not applicable.

xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 the 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.

xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company.

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Accordingly, reporting under provisions of paragraph 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

xxi) The reporting under paragraph 3(xxi) of the Order is not applicable in respect of the audit of the financial statements. Accordingly, no comment in respect of paragraph 3 (xxi) of the Order has been included in this report.

*For **KALYANIWALLA & MISTRY LLP***
CHARTERED ACCOUNTANTS
Firm Registration No. 104607W/W100166

Jamshed K. Udwadia
PARTNER
Membership No. 124658
UDIN: 26124658XRZFZG4183
Mumbai, April 22, 2026

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Annexure B to the Independent Auditor's report

The Annexure referred to in Paragraph 2 (A) (f) under 'Report on Other Legal and Regulatory Requirements' of our Independent Auditor's Report to the members of the Company on the financial statements for the year ended March 31, 2026:

Report on the Internal Financial Controls with reference to the financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to the financial statements of Godrej One Management Premises Private Limited ("the Company") as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note'') issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to the financial statements, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to the financial statements and their operating effectiveness. Our audit of internal financial controls with reference to the financial statements included obtaining an understanding of internal financial controls with reference to the financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to the financial statements.

Meaning of Internal Financial controls with Reference to the Financial Statements

A company's internal financial controls with reference to the financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized

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acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial controls with Reference to the Financial Statements

Because of the inherent limitations of internal financial controls with reference to the financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to the financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration No. 104607W/W100166

Jamshed K. Udwadia
PARTNER
Membership No. 124658
UDIN: 26124658XRZFZG4183
Mumbai, April 22, 2026

Godrej One Premises Management Private Limited

Balance Sheet
as at March 31 2026

(Currency: Rupees in Thousands)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non Current Assets			
Property, Plant and Equipment	*3*	**14,669**	1,574
Right of Use of Assets	*19*	**3,052**	1,880
Other Non Current Assets			
Financial Assets			
Other financial assets	*4a*	**8,422**	6,422
Deferred Tax Assets (Net)	*20a*	**40**	426
Other Tax Assets	*4b*	**4,573**	4,329
Current Assets			
Financial Assets			
Trade Receivables	*5*	**54,565**	33,465
Cash & Cash Equivalents	*6a*	**2,480**	12,695
Other Current Assets	*7*	**15,458**	21,968
Total Assets		**103,259**	82,759
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	*8*	**100**	100
LIABILITIES			
Non-Current Liabilities			
Financial Liabilities			
Lease Liabilities	*19*	**2,497**	-
Other financial Liabilities	*9*	**20,239**	24,732
Current Liabilities			
Financial Liabilities			
Lease Liabilities	*19*	**591**	2,148
Trade Payables	*10*		
(a) Total Outstanding dues of micro enterprises & small enterprises		**-**	42
(b) Total Outstanding dues of creditors other than micro enterprises & small enterprises		**63,794**	52,182
Other Current Liabilities	*11*	**16,038**	3,555
Total Equity and Liabilities		**103,259**	82,759
Material Accounting Policies	2		
The accompanying notes form an integral part of the financial statements	1-27		

As per our Report attached

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.: 104607W/W100166

KALYANIWALLA & MISTRY LLP MUMBAI

Jamshed K. Udwadia
PARTNER
Membership No.: 124658

Mumbai, April 22, 2026

For and on behalf of the Board of Directors of
Godrej One Premises Management Private Limited
CIN No.: U70102MH2015PTC266773

Clement Pinto
Chairman
DIN : 06575412

Tejal Jariwala
Director
DIN : 10329435

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

Mumbai, April 22, 2026

Godrej One Premises Management Private Limited

Statement of Profit and Loss
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

Particulars	Note	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from Operations	12	**383,665**	354,474
Other Income	13	**1,651**	1,838
Total Income		**385,316**	356,312
Expenses			
Finance Cost	14	**180**	262
Depreciation	3,19	**3,334**	3,411
Other Expenses	15	**381,415**	352,146
Total Expenses		**384,929**	355,819
Profit Before Tax		**387**	493
Tax Expense	20 c		
Current Tax			82
Deferred Tax		**387**	(273)
Income tax for earlier year			684
Total Tax Expenses		**387**	493
Profit after tax for the year		-	-
		-	-
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		-	-
Earnings Per Share (Face Value Re.1 per share)	16		
Basic		-	-
Diluted		-	-
		-	-
Material Accounting Policies	2		
The accompanying notes form an integral part of the financial statements	1-27		

As per our Report attached

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.: 104607W/W100166

Jamshed K. Udwadia
PARTNER
Membership No.: 124658

Mumbai, April 22, 2026

KALYANIWALLA & MISTRY LLP MUMBAI

For and on behalf of the Board of Directors of
Godrej One Premises Management Private Limited
CIN No.: U70102MH2015PTC266773

Clement Pinto
Chairman
DIN : 06575412

Tejal Jariwala
Director
DIN : 10329435

Mumbai, April 22, 2026

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

Godrej One Premises Management Private Limited

Statement of Changes in Equity

for the year ended March 31, 2026

(Currency: Rupees in Thousands)

(a) Equity Share Capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the year	10,000	100	10,000	100
Changes in equity share capital during the year	-	-	-	-
Balance at the end of the year	10,000	100	10,000	100

(b) Other Equity - NIL

The accompanying notes form an integral part of the financial statements 1-27

As per our Report attached

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.: 104607W/W100166

Jamshed K. Udwadia
PARTNER
Membership No.: 124658

KALYANIWALLA & MISTRY LLP MUMBAI

Mumbai, April 22, 2026

For and on behalf of the Board of Directors of
Godrej One Premises Management Private Limited
CIN No.: U70102MH2015PTC266773

Clement Pinto
Chairman
DIN : 06575412

Tejal Jariwala
Director
DIN : 10329435

Mumbai, April 22, 2026

Godrej One Premises Management Pvt. Ltd. Mumbai 400 079.

Godrej One Premises Management Private Limited

Cash flow Statement
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flow from Operating Activities:			
Profit Before Tax		**387**	493
Adjustments for :			
Depreciation		**3,334**	3,411
Finance charges		**180**	262
Interest Income		**(442)**	(50)
Operating Profit before working capital changes		**3,459**	4,116
Adjustments for :			
(Increase)/ decrease in Trade Receivables		**(21,100)**	(12,627)
(Increase)/ decrease in Other Current Assets		**6,510**	1,022
(Increase)/ decrease in Other Non-Current Assets		**386**	(272)
Increase/(Decrease) in Non-Current Financial Liabilities		**(4,493)**	6,993
Increase/(Decrease) in Trade Payables		**11,570**	13,708
Increase/(Decrease) in Other Current Liabilities		**12,483**	(964)
(Increase)/ Decrease in Other Non-Current Financial Assets		**(2,000)**	(2,500)
Cash generated from operations		**6,815**	9,476
Direct Taxes paid / (Refund) - net		**(631)**	(4,019)
Net Cash generated from Operating Activities	(A)	**6,184**	5,457
Cash Flow from Investing Activities			
Purchase of Property, Plant & Equipment		**(17,600)**	-
Interest Income on Fixed Deposit		**442**	50
Net Cash (used in) / generated from Investing Activities	(B)	**(17,158)**	**50**
Cash Flow from Financing Activities			
Interest paid on the lease liabilities		**(180)**	(262)
Principal payment of lease liabilities		**940**	(2,640)
Net Cash generated from / (used in) Financing Activities	(C)	**760**	(2,902)
Net (Decrease) in Cash and Cash Equivalents (A+B+C)		**(10,215)**	2,604
Cash and Cash Equivalents at the beginning of the year		**12,695**	10,091
Cash and Cash Equivalents at the end of the year (Note-1 below)		**2,480**	12,695
Net (Decrease) in Cash and Cash Equivalents		**(10,215)**	2,604

Notes 1 :

Particulars	**As at March 31, 2026**	As at March 31, 2025
Cash and Cash Equivalents		
Balances with Bank - Current Account	**2,475**	12,671
Cash in Hand	**6**	24
Cash and Cash Equivalents	**2,480**	12,695
		-

The Cash Flow Statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) Statement of Cash Flows.

As per our Report attached

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.: 104607W/W100166

KALYANIWALLA & MISTRY LLP MUMBAI

Jamshed K. Udwadia
PARTNER
Membership No.: 124658

Mumbai, April 22, 2026

For and on behalf of the Board of Directors of
Godrej One Premises Management Private Limited
CIN No.: U70102MH2015PTC266773

Clement Pinto
Chairman
DIN : 06575412

Mumbai, April 22, 2026

Tejal Jariwala
Director
DIN : 10329435

Godrej One Premises Mgmt Pvt. Ltd. Mumbai 400 079.

Godrej One Premises Management Private Limited

Notes to the Financial Statements
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

1 General Information

1 Corporate Information

Godrej One Premises Management Private Limited ("the Company") was incorporated under the Companies Act, 2013 on July 22, 2015 - Company Identification No. U70102MH2015PTC266773 - as a Private Limited Company. The Company was incorporated to acquire, purchase, hold, manage, sales, transfer, convey or alienate, directly or indirectly, any immovable property including the land and building and/or to provide its own or through contractor(s), member(s) or third party(ies) Facilities Management services.

The Company was incorporated by the promoters of the Company primarily for the purpose of rendering facility management services to the respective owners. The Company recovers the facility maintenance charges, administrative charges and the entire expenses to be incurred for Common Area Maintenance and Amenities in advance from the respective owners and group companies and revises/actualises these such that the total recoveries are equal to the total expenditure on an annual basis. The Company's registered office is at Godrej One, Pirojshanagar, Eastern Express Highway, Vikhroli (E), Mumbai 400079.

2 Basis of preparation

These financial statements have been prepared on accrual basis to comply in all material aspects with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and other generally accepted accounting principles in India under the historical cost convention.

The financial statements have been prepared on a going concern basis. The accounting policies are applied consistently. All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of services provided and the time between provided services and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The financial statements of the Company for the year ended March 31, 2026 were approved for issue in accordance with the resolution of the Board of Directors on April 22, 2026.

3 Functional and presentation currency

The financial statements are presented in Indian rupees, which is the Company's functional currency.All amounts have been rounded to the nearest thousand, unless otherwise indicated.

4 Key estimates and assumptions

The preparation of financial statements requires Management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results could differ from the estimates.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are as follows :

- Determination of the estimated useful lives of tangible assets and the assessment as to which components of the cost may be capitalized.

- Impairment of Property, Plant and Equipments

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2 Material Accounting Policies

2.1 Property, Plant and Equipment

i) Recognition and measurement

Property, plant and equipment (PPE) are measured at Original cost net of tax / duty credit availed less accumulated depreciation and accumulated impairment losses, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
Property, Plant and Equipment are eliminated from financial statements on disposal and gains or losses arising from disposal are recognised in the Statement of Profit and Loss in the year of occurrence.

ii) Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

(iii) Depreciation

Depreciation is provided, under the Straight Line Method, pro rata to the period of use, based on useful lives specified in Schedule II to the Companies Act, 2013 Assets costing less than INR 5,000 are depreciated at 100% in the year of acquisition.

2.2 Impairment of non-financial assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.

When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss.

2.3 Cash and Cash Equivalents

In the Cash Flow Statement, Cash and Cash Equivalents includes cash in hand, bank balances and term deposits with bank having maturity term of less than three months, which are subjected to insignificant risk of change in value.

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Note 2 : Material Accounting Policies *(Continued)*

2.4 Financial Assets

i) Initial recognition and measurement

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, a financial asset is recognised at fair value and in case of Financial assets which are recognised at fair value through profit and loss (FVTPL), its transaction cost are recognised in the statement of profit and loss. In other cases, the transaction cost are attributed to the acquisition value of the financial asset.

ii) Classification and Subsequent measurement

Financial assets are subsequently classified as measured at
- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

Financial assets are not reclassified subsequent to their recognition, except if and in the period the Company changes its business model for managing financial assets.

iii) Trade Receivables and Loans:

Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.

iv) Derecognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

v) Impairment of Financial Asset

Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financial assets in FVTPL category.

For financial assets other than trade receivables, as per Ind AS 109, the Company recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Company's trade receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall.

The impairment losses and reversals are recognised in Statement of Profit and Loss.

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Note 2 : Material Accounting Policies *(Continued)*

2.5 Financial Liabilities

i) Initial recognition and measurement

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.

ii) Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

iii) Derecognition

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires. Financial liabilities also derecognised on modification of terms of contract and when cash flow under modified terms are substantially different.

2.6 Provisions and Contingent Liabilities

Provisions are recognized when the Company has a present obligation as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date. The expenses relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognised as finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

Commitments includes the amount of purchase order (net of advance) issued to parties for completion of assets.

Provisions, contingent assets, contingent liabilities and commitments are reviewed at each balance sheet date.

2.7 Revenue Recognition

Revenue is recognised at an amount of transaction price that is allocated to that performance obligation when (or as) the performance obligation is satisfied.
The transaction price is amount of consideration that the entity expects to be entitled in exchange for transferring promised services to group entities.
Recovery for Common Areas Maintenance (CAM), HVAC / Electricity Charges and Property Tax are recognised as Revenue, net of taxes on monthly basis.

Common Areas Maintenance (CAM) is collected on the basis of Saleable Area, whereas, HVAC / Electricity Charges and Property Tax are collected on the basis of Carpet Area and units respectively.

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Note 2 : Material Accounting Policies *(Continued)*

2.8 Taxes on Income

Income tax expense comprises current and deferred tax. It is recognized in Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI.

(i) Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

(ii) Deferred Tax

Deferred Tax is recognised using the balance sheet approach. Deferred tax liabilities are recognised for taxable temporary differences.

Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and deferred tax liabilities are offset only if:-
a) the entity has a legally enforceable rights to set off current tax assets against current tax liabilities;
b) the deferred tax assets and deferred tax liabilities related to income taxes levied by the same taxation authority on the same taxable entity.

2.9 Leases

As a lessee
As per Ind AS -116, The company has to recognise a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.
The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, company's incremental borrowing rate. Generally, the company uses its incremental borrowing rate as the discount rate.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the company's estimate of the amount expected to be payable under a residual value guarantee, or if company changes its assessment of whether it will exercise a purchase, extension or termination option.

Short term lease and lease of low value assets

The company has elected not to recognise right-of-use assets and lease liabilities for short term leases that have a lease term of 12 months or less. The company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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Note 2 : Material Accounting Policies *(Continued)*

2.10 Earnings Per Share

Basic Earnings per share is calculated by dividing the net profit for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit for the period attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

2.11 Segment Reporting

The Company provides Facility Management Services which constitutes a single segment and accordingly the financial statements are reflective of the information required under Ind AS 108 'Operating Segments'.

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Godrej One Premises Management Private Limited

Notes to the Financial Statements *(Continued)*
as at March 31 2026

(Currency: Rupees in Thousands)

3 Property, Plant and Equipment

Particulars	Plant & Machinery	Vehicles	Computer Hardware	Office Equipment	Total
Gross Carrying Amount					
Balance as at April 01, 2024	114	8,043	1,589	1,960	11,706
Additions	-	-	-	-	-
Disposals / Adjustments	-	-	-	-	-
Balance as at March 31, 2025	114	8,043	1,589	1,960	11,706
Additions	**3,280**	**2,502**	**-**	**8,429**	**14,211**
Disposals / Adjustments	-	-	-	-	-
Balance as at March 31, 2026	**3,394**	**10,545**	**1,589**	**10,389**	**25,917**
Accumulated Depreciation					
Balance as at April 01, 2024	27	6,664	1,509	1,040	9,239
Additions	4	700	-	189	893
Disposals / Adjustments	-	-	-	-	-
Balance as at March 31, 2025	31	7,364	1,509	1,229	10,132
Additions	**139**	**157**		**820**	**1,116**
Disposals / Adjustments	-	-	-	-	-
Balance as at March 31, 2026	**170**	**7,521**	**1,509**	**2,049**	**11,248**
Net Carrying Amount					
Balance as at March 31, 2025	83	679	80	731	1,574
Balance as at March 31, 2026	**3,225**	**3,024**	**80**	**8,340**	**14,669**

Godrej One Premises Management Private Limited

Notes to the Financial Statements *(Continued)*

as at March 31 2026

(Currency: Rupees in Thousands)

4a Other Non Current Financial Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits	**5,922**	3,922
Fixed Deposit with Bank	**2,500**	2,500
	8,422	6,422

4b Other Tax Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Tax Deducted at Source	**4,573**	4,329
	4,573	4,329

5 Current Financial Assets - Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured and Considered Good	**54,565**	33,465
Unsecured and Considered Doubtful	**7,426**	7,426
Provision for Doubtful Debts	**(7,426)**	(7,426)
	54,565	33,465

Trade Receivables ageing schedule

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31, 2026						
Undisputed Trade receivables						
(i) Considered good	**32,272**	**7,431**	**8,016**	**6,846**	**-**	**54,565**
(ii) Considered Doubtful					**7,426**	**7,426**
Less : Provision for Doubtful Debt					**(7,426)**	**(7,426)**
Total					**-**	**54,565**
As at March 31, 2025						
Undisputed Trade receivables						
(i) Considered good	22,222	4,055	7,188	-	-	33,465
(ii) Considered Doubtful	-	-	-	7,426	-	7,426
Less : Provision for Doubtful Debt	-	-	-	(7,426)	-	(7,426)
Total	22,222	4,055	7,188	-	-	33,465

6a Current Financial Assets - Cash and Cash Equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with Bank - Current Account	**2,475**	12,671
Cash in Hand	**6**	24
	2,480	12,695

Godrej One Premises Management Private Limited

Notes to the Financial Statements *(Continued)*
as at March 31 2026

(Currency: Rupees in Thousands)

7 Other Current Assets

	Particulars	As at March 31, 2026	As at March 31, 2025
(a)	Advances to Suppliers- Consider good	**397**	2,980
(b)	Prepaid and other advances	**2,468**	3,789
(c)	Unbilled Revenue	**10,029**	12,097
(d)	Balances with Statutory Authorities	**2,564**	3,102
		15,458	21,968

8 Equity

	Particulars	As at March 31, 2026		As at March 31, 2025	
		Nos.	Amount	Nos.	Amount
1	Authorised Share Capital 10,000 Equity shares having a face value of Rs. 10 each	**10,000**	**100**	10,000	100
		10,000	**100**	10,000	100
2	Issued, Subscribed and Paid up Share Capital 10,000 Equity shares having a face value of Rs. 10 each fully paid up	**10,000**	**100**	10,000	100
		10,000	**100**	10,000	100
3	Reconciliation of number of Shares				
	Equity Shares				
	Number of Shares outstanding at the beginning of the year	**10,000**		10,000	
	Issued during the year	**-**		-	
	Number of Shares outstanding at the end of the year	**10,000**		10,000	

4 Rights, Preferences And Restrictions attached to Shares
The Company has issued only one class of equity shares having a par value of Rs. 10 each. Each equity shareholder is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive the remaining assets of the Company in proportion of the number of equity shares held.

5 Share Holding Information
Shareholders holding more than 5% of Equity Shares in the Company

Name of the Shareholder	March 31, 2026 No. of Shares	March 31, 2026 %	March 31, 2025 No. of Shares	March 31, 2025 %
Godrej Properties Limited	**3,000**	**30.00**	3,000	30.00
Godrej Industries Limited	**2,798**	**27.98**	2,798	27.98
Godrej Industries Limited jointly with Mr. Nadir Godrej	**1**	**0.01**	1	0.01
Godrej Industries Limited jointly with Mr. Clement Pinto	**1**	**0.01**	1	0.01
Godrej Consumer Products Limited	**1,400**	**14.00**	1,400	14.00
Godrej Agrovet Limited	**1,400**	**14.00**	1,400	14.00
Anamudi Real Estates LLP	**1,400**	**14.00**	1,400	14.00
Total	**10,000**	**100.00**	10,000	100.00

There are no calls unpaid.
There are no forfeited shares.

9 Non-Current Financial Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Other deposits		
-from related parties	**18,405**	18,405
-from others	**1,834**	6,327
	20,239	24,732

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Godrej One Premises Management Private Limited

Notes to the Financial Statements *(Continued)*
as at March 31 2026

(Currency: Rupees in Thousands)

10 Current Financial Liabilities - Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Payables		
(a) Total Outstanding dues of micro enterprises & small enterprises	-	42
(b) Total Outstanding dues of creditors other than micro enterprises &		
Vendor Payables	**51,870**	37,982
Accrued expenses and others	**11,924**	14,200
	63,794	52,224

Trade Payables ageing schedule

Particulars	Accrued Expenses (Not Due)	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
		Outstanding for following periods from due date of payment					
As at March 31, 2026							
Undisputed payables							
(i) MSME		**-**					**-**
(ii) Others	**11,924**	**-**	**51,870**				**63,794**
	11,924	**-**	**51,870**	**-**	**-**	**-**	**63,794**
As at March 31, 2025							
Undisputed payables							
(i) MSME	-	0	24	18	-	-	42
(ii) Others	14200	0	37,982	-	-	-	52,182
	14,200	-	38,006	18	-	-	52,224

Note 1:
Disclosure Under the Micro, Small and Medium Enterprises Development Act, 2006 are provided as under for the year 2025-26, to the extent the Company has received intimation from the "Suppliers" regarding their status under the Act.

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per MSME act)		
a. Principal amount due to micro and small enterprise	-	42
b. Interest due on above	-	-
(ii) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period.	-	-
(iii) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006.	-	-
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(v) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-

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 auditors.

11 Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Liabilities:		
(a) TDS Payable	**1,865**	1,560
(b) Provision for Tax	**1,759**	1,759
(c) Advances from Customers	**12,414**	236
	16,038	3,555

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Godrej One Premises Management Private Limited

Notes to the Financial Statements *(Continued)*
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

12 Revenue From Operations

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Common Maintenance Charges-Collections	**383,665**	354,474
	383,665	354,474

13 Other Income

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest received on Income tax	**267**	-
Interest received on Fixed deposit	**175**	50
Miscellaneous Income	**1,209**	1,788
	1,651	1,838

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Mumbai
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Godrej One Premises Management Private Limited

Notes to the Financial Statements *(Continued)*
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

14 Finance Cost

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest expenses	**180**	262
	180	262

15 Expenses

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Power (Refer Note 1 below)	**62,521**	83,959
Rates and Taxes (Refer Note 1 below)	**79,814**	57,536
Repairs and Maintenance		
(a) Buildings	**48,872**	41,109
(b) Others	**25,166**	21,736
Manpower Cost	**36,831**	33,367
Insurance	**4,762**	6,583
Security Expenses	**55,646**	44,592
Gardening Expenses	**6,806**	8,032
Canteen Expenses	**3,373**	3,714
Housekeeping Expenses	**44,971**	43,788
Legal and Professional Fees	**6,429**	5,995
Auditor's Remuneration (Refer Note 2 below)	**780**	780
Miscellaneous Expenses	**1,692**	955
Rent	**3,752**	-
	381,415	352,146

Note

1 Invoices pertaining to Property Tax, Electricity Charges, Non Agriculture Tax and Water Charges are in the name of Godrej Vikhroli Properties LLP, the Developer and Godrej Properties Limited as the title of the property has not been transferred to the respective owners.

2 Auditors' Remuneration

(Currency: Rupees in Thousands)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(a) Statutory Audit Fees	**600**	600
(b) Tax Audit Fees	**180**	180
	780	780

16 Earnings Per Share

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
1 Calculation of weighted average number of equity shares - Basic and Diluted		
(a) Number of equity shares at the beginning of the year	**10,000**	10,000
(b) Number of equity shares issued during the year	**-**	-
(c) Number of equity shares outstanding at the end of the year	**10,000**	10,000
Weighted average number of equity shares outstanding at the end of the year	**10,000**	10,000
2 Net Profit After Tax		
3 Basic and Diluted Earnings per share of Rs. 10 each		

(Currency: Rupees in Thousands)

17a Related Party Information

i) Key Management Personnel
Mr. Sumit Mitra - Director
Mr. Clement Pinto - Director
Mr. Himanshu R. Jani - Director
Ms. Tejal Jariwala - Director

ii) Parties where control exists
Godrej Industries Limited

iii) Fellow Subsidiaries with whom transactions has been entered during the year and previous year:
Godrej Agrovet Limited
Godrej Projects Development Limited
Godrej Properties Limited
Godrej Housing Finance Limited
Godrej Highrises Properties Pvt Ltd
Ashank Facility Management LLP
Caroa Properties LLP
Astec LifeSciences Limited
Godrej Finance Limited
Godrej Capital Limited

iv) Joint Venture of the fellow subsidiary
Godrej Green Homes Private Limited

v) Companies under common ownership
Godrej Consumer Products Limited
Godrej Seeds & Genetics Limited

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Notes to the Financial Statements *(Continued)*
for the year ended 31st March 2026

(Currency: Rupees in Thousands)

17b Related Party Information

Transactions with Related Parties

Nature of Transaction	Holding Company	Fellow Subsidiaries	Joint Venture of the fellow subsidiary	Companies under common ownership	Total
Common Area Maintenance Recovery	**148,031**	**112,773**	**17,062**	**65,803**	**343,669**
Previous Year	136,280	83,808	16,072	57,855	294,015
Other Income	**51**	**311**	-	**50**	**412**
Previous Year	171	35	-	87	293
Reimbursement of Manpower Cost	**19,806**	-		-	**19,806**
Previous Year	17,677	-	-	-	17,677
Rent Paid	**1,603**	**3,752**	-	-	**5,355**
Previous Year	1,534	-	-	-	1,534
Repairs & Maintenance	-	-	-	-	-
Previous Year	-	-	-	-	-
Misc. Expenses	-	-	-	**147**	**147**
Previous Year	739	-	-	168	907
Deposits taken during the year					-
Previous Year	1,375	284	-	283	1,942
Balance outstanding					
Other Deposits	**6,218**	**2,742**	-	**2,507**	**11,467**
Previous Year	6,218	2,742	-	2,507	11,467
Deposits Given	**537**				**537**
Previous Year	537	-	-	-	537
Trade Receivables	**705**	**15,918**	**4,617**	**9,386**	**30,626**
Previous Year	-	10,694	5,208	4,728	20,630
Advance from Customers	**4,636**	**4,357**	-	**2,338**	**11,331**
Previous Year	11	-	-	-	11
Trade Payables	**20,947**	**2,516**	-	-	**23,463**
Previous Year	11,710	-	-	34	11,744

All related Party transactions entered during the year were in ordinary course of the business and are on arm's length basis.

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Notes to the Financial Statements *(Continued)*
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

18 Fair Value Management

Accounting classification and fair values
Carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy, are as follows.

	Carrying amount				Fair value			
As at March 31, 2026	**FVTPL**	**FVTOCI**	**Amortised Cost**	**Total**	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets								
Non Current								
Deposits	-	-	**8,422**	**8,422**	-	-	-	-
Current								
Trade receivables	-	-	**54,565**	**54,565**	-	-	-	-
Cash and cash equivalents	-	-	**2,480**	**2,480**	-	-	-	-
	-	-	**65,467**	**65,467**	-	-	-	-
Financial liabilities								
Non Current								
Non-current Financial Liabilities	-	-	**20,239**	**20,239**	-	-	-	-
Lease Liabilities	-	-	**2,497**	**2,497**	-	-	-	-
Current								
Trade and other payables	-	-	**63,794**	**63,794**	-	-	-	-
Lease Liabilities	-	-	**591**	**591**	-	-	-	-
	-	-	**87,121**	**87,121**	-	-	-	-

	Carrying amount				Fair value			
As at March 31, 2025	**FVTPL**	**FVTOCI**	**Amortised Cost**	**Total**	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets								
Non Current								
Deposits	-	-	6,422	6,422	-	-	-	-
Current								
Trade receivables	-	-	33,465	33,465	-	-	-	-
Cash and cash equivalents	-	-	12,695	12,695	-	-	-	-
	-	-	52,582	52,582	-	-	-	-
Financial liabilities								
Non Current								
Non-current Financial Liabilities	-	-	24,732	24,732	-	-	-	-
Lease Liabilities	-	-	-	-	-	-	-	-
Current								
Trade and other payables	-	-	52,224	52,224	-	-	-	-
Lease Liabilities	-	-	2,148	2,148	-	-	-	-
	-	-	79,104	79,104	-	-	-	-

(1) The Company has disclosed financial instruments such as cash and cash equivalents and other trade receivables, and other trade payables at carrying value because their carrying amounts are a reasonable approximation of the fair values due to their short term nature.

(2) Assets that are not financial assets (such as receivables from statutory authorities, advances paid) are not included.
(3) Other liabilities that are not financial liabilities (such as statutory dues payable, advances from customers and certain other accruals) are not included.

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Notes to the Financial Statements *(Continued)*
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(Currency: Rupees in Thousands)

19 Leases

1. Cost, Accumulated Depreciation and Carrying Amount

Particulars	Buildings	P&M	Total
Cost			
As at 1 April 2024	6,327	4,675	11,002
Additions			-
Balance at 31 March 2025	6,327	4,675	11,002
Additions	**3,389**	**-**	**3,389**
Disposals	**-**	**-**	**-**
Balance at 31 March 2026	**9,716**	**4,675**	**14,391**
Accumulated depreciation and impairment			
As at 1 April 2024	3,972	2,631	6,603
Depreciation	1,324	1,194	2,518
Balance at 31 March 2025	**5,296**	**3,825**	**9,121**
Depreciation	**1,368**	**850**	**2,218**
Balance at 31 March 2026	**6,664**	**4,675**	**11,339**
Carrying amounts			
As at 1 April 2025	1,031	850	**1,881**
Balance at 31 March 2026	**3,052**	**(0)**	**3,052**

2. Leases Liabilities

Particulars	As at March 31,2026	As at March 31,2025
Non Current Lease Liabilities	**2,497**	-
Current Lease Liabilities	**591**	2,148
Total	**3,088**	2,148

3. Cash outflow on leases		
Particulars	**As at March 31,2026**	As at March 31,2025
Repayment of lease liabilities	**940**	2,640
Interest on lease liabilities	**180**	262
Total cash outflow on leases	**1,120**	2,902

4 (a) Maturity analysis (Discounted amounts)

Particulars	Total	Less than 1 year	Between 1 and 2 years	2 and 5 years	Over 5 Years	Weighted average effective interest rate %
As at 31 March 2026						
Lease liabilities						
Principal Repayment	**3,088**	**592**	**642**	**1,855**	**-**	**7.31%**
Interest Repayment	**615**	**231**	**181**	**203**	**-**	**-**
As at 31 March 2025						
Lease liabilities						
Principal Repayment	2,148	2,148	-	-	-	7.31%
Interest Repayment	70	70	-	-	-	-

4(b) Maturity analysis (Undiscounted amounts)

Particulars	Total	Less than 1 year	Between 1 and 2 years	2 and 5 years	Over 5 Years	Weighted average effective interest rate %
As at 31st March 2026						
Lease liabilities						
Principal Repayment	**3,703**	**823**	**823**	**2,057**	**-**	**7.31%**
Interest Repayment	**-**	**-**	**-**	**-**	**-**	**-**
As at 31 March 2025						
Lease liabilities						
Principal Repayment	2,218	2,218	-	-	-	7.31%
Interest Repayment	-	-	-	-	-	-

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Notes to the Financial Statements *(Continued)*
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(Currency: Rupees in Thousands)

20 a) Deferred Tax Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Assets		
Property Plant and Equipment	**31**	359
Leases	**9**	67
	40	426

b) Movement in Deferred tax balances

Particulars	Deferred Tax Asset March 31, 2025	Deferred tax liability March 31, 2025	Recognised in Statement of Profit and Loss	Deferred Tax Asset March 31, 2026	Deferred tax liability March 31, 2026
Deferred Tax Asset					
Property Plant and Equipment	359	-	**328**	**31**	**-**
Leases	67	-	**58**	**9**	**-**
	426	-	**386**	**40**	**-**

c) Income Tax Expense

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Current Tax Expense	**-**	82
Adjustment in respect of earlier years	**-**	684
Deferred Income Tax Liability / (Asset), net		
Origination and reversal of temporary differences	**387**	(273)
	387	493

d) Reconciliation of effective tax rate

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Profit Before Tax	**387**	493
Tax using the Company's statutory tax rate	**97**	124
Tax effect of	**-**	-
Adjustment of tax of previous years	**-**	684
Tax effects of amounts which are not deductible for taxable income	**387**	(192)
Previously unrecognised tax losses and unabsorbed depreciation now recouped to reduce deferred tax expense	**-**	-
	387	493

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Notes to the Financial Statements *(Continued)*
for the year ended March 31, 2026

(Currency: Rupees in Thousands)

21 Analytical Ratios

Ratio	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	% Variance
(a) Current ratio	Current assets	Current liabilities	0.90	1.18	-23.63%
(b) Debt-equity ratio	Total Debt	Shareholder's Equity	-	-	-
(c) Debt service coverage ratio	Earnings available for debt service	Debt Service	3.14	1.27	147.05%
(d) Return on equity ratio	Net Profits after taxes	Average Shareholder's Equity	-	-	-
(e) Inventory Turnover Ratio	Revenue from Operations	Average Inventory	NA	NA	NA
(f) Trade receivables turnover ratio	Revenue from Operations	Average Trade Receivable	8.72	13.06	-33.26%
(g) Trade payables turnover ratio*	Purchases of services and other expenses	Average Trade Payables	6.58	8.51	-22.71%
(h) Net capital turnover ratio**	Revenue from Operations	Working Capital	-48.45	34.75	-239.42%
(i) Net profit ratio	Net Profit	Revenue from Operations	-	-	-
(j) Return on capital employed	Earning before interest and taxes	Capital Employed	1.80%	2.62%	-31.30%
(k) Return on investment	Income generated from investments	Time weighted average investments	-	-	-

* Increase in cost resulted in increase in Trade Payable turnover.
** Revenue growth along with higher efficiency on working capital improvement has resulted in an improvement in the ratio.

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Notes to the Financial Statements *(Continued)*
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(Currency: Rupees in Thousands)

22 Financial Risk Management

The Company's business activities are exposed to a financial risk, namely liquidity risk, Credit risk.

1 Liquidity risk
Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time, or at a reasonable price. The Company manages liquidity risk by maintaining adequate banking facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Maturities of financial liabilities

	Carrying amount	Within one year	2 to 5 year
31 March 2026			
Non-current Financial Liabilities	20,239	-	20,239
Non current Lease Liabilities	2,497	-	2,497
Trade and other payables	63,794	63,794	-
Current Lease Liabilities	591	591	-
31 March 2025			
Non-current Financial Liabilities	24,732	-	24,732
Non current Lease Liabilities	-	-	-
Trade and other payables	52,224	52,224	-
Current Lease Liabilities	2,148	2,148	-

2 Credit risk
Credit risk is the risk of financial loss to the Company if a customer fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

Trade receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. Credit risk is managed continuous monitoring of receivable from customers to which the Company grants credit terms in the normal course of business.

The Company makes specific provisions against such trade receivables wherever required and monitors the same at periodic intervals.

Based on prior experience, Management believes there is no credit risk provision required as most of the receivables are from related parties. Also Company does not have any significant concentration of credit risk.

The ageing of trade receivables that were not impaired was as follows:

Particulars	March 31, 2026	March 31, 2025
More than 6 Months	22,293	11,243
Others	32,272	22,222
	54,565	33,465

Cash and cash equivalents
The Company holds current account balances with banks which have good credit ratings and accordingly Management believes there is no credit risk on such balances.

23 Corporate Social Responsibility contribution required to be made as per provisions of Section 135 of the Companies Act, 2013 is NIL for the current year and previous year.

24 There are no significant subsequent events that would require adjustment or disclosure in the financial statements as on the balance sheet date. Previous year's figures have been regrouped and rearranged wherever necessary to make them comparable with those of current year.

25 The Company has no capital commitments and contingent liabilities as at March 31, 2026 (March 31, 2025 : Nil)

26 The management has represented that, to the best of their knowledge and belief, to the financial statements, 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

• 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.

27 The management has represented that, to the best of their knowledge and belief to the financial statements, 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 :
•directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties
•provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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