

NEW LINE BUILDTECH PRIVATE LIMITED

Regd. Office: Shiv Sushil Bhawan, D - 219, Vivek Vihar - 1, New Delhi - 110095

CIN: U70104DL2006PTC153985, E-mail: companysecretary@ptlonline.com

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting the 20th Annual Report and the Audited Accounts of New Line Buildtech Private Limited ["Company"], for the financial year ended March 31, 2026.

FINANCIAL HIGHLIGHTS

The summarized financial performance of your Company for 2025-26 and 2024-25 is given below:

Rs. in Lakhs

Particulars	2025-26	2024-25
Revenue from operations	--	--
Other Income	--	--
Profit/(Loss) before interest, tax, depreciation, exceptional items and amortization (EBITDA)	(1.60)	(1.32)
Less : Finance Costs	--	--
Less: Depreciation and amortization expense	--	--
Profit/(Loss) before Exceptional Items and Tax	(1.60)	(1.32)
Exceptional Items	--	--
Profit/(Loss) before Tax	(1.60)	(1.32)
Less: Tax Expense	--	--
Profit/(Loss) After Tax	(1.60)	(1.32)

OVERVIEW AND STATE OF COMPANY AFFAIRS

During the year under review, the Company has incurred loss of Rs. 1.60 Lakhs as against the loss of Rs. 1.32 Lakhs during the previous year.

DIVIDEND

In view of loss incurred during the year under review and losses of earlier years, your Directors do not recommend any dividend during the year under review.

TRANSFER TO RESERVES

Due to absence of profit during the year under review, no amount was transferred to the Reserves.

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PUBLIC DEPOSITS

Your Company has not been accepting any deposits from the public and hence there are no unpaid/unclaimed deposits nor there is any default in repayment thereof.

BOARD MEETINGS

The Board of Directors met 4 (four) times during the Financial Year 2025-26. The dates on which meetings were held are May 29, 2025, August 14, 2025, November 14, 2025 and February 11, 2026.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of business of the Company during the year under review.

PARTICULARS OF LOANS GRANTED, GUARANTEE PROVIDED AND INVESTMENTS MADE PURSUANT TO THE PROVISIONS OF SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the financial year under review and hence the said provision is not applicable.

PARTICULARS OF ENERGY CONSERVATION, TECHNOLOGY ABSORPTION, EXPENDITURE ON RESEARCH AND DEVELOPMENT & FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or outflow during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement it is hereby confirmed that:

- a) in the preparation of the Annual Accounts for the Financial year ended March 31, 2026, 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 them consistently and made judgment and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for that period.

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- c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Company and 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 devised proper system to ensure compliance with the provision of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF EMPLOYEES

During the year under review, none of the employees were in receipt of monthly or yearly remuneration in excess of limits prescribed under Section 197(12) of the Companies Act, 2013, read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DIRECTORS

In terms of the provisions of the Companies Act, 2013, Mr. Beni Prasad Sharma retires from the Board of Directors of the Company by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment.

The Notice convening forthcoming Annual General Meeting includes the proposal for appointment/re-appointment of aforesaid Directors. None of the Directors are disqualified for appointment/re-appointment under Section 164 of the Companies Act, 2013. None of the Directors are related inter-se to each other.

AUDITORS AND AUDITOR'S REPORT

Mr. S. Ramanathan, Chartered Accountants, (Membership No. 019532), have been appointed as the Statutory Auditors of the Company for a second term of five years at the 16th Annual General Meeting held on 30th September, 2022 and shall hold office till the conclusion of 21st Annual general meeting.

The notes on financial statements referred to in the Auditors Report are self-explanatory and do not call for any further comments and explanations. The Auditors Report does not contain any qualification, reservation or adverse remark.

AMALGAMATION

The Company in its meeting held on November 12, 2022 resolved for amalgamating the company with its holding company viz. Prime Urban Development India Limited (PUDIL)

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pursuant to section 230 to 232 of the Companies Act, 2013. The Company filed its initial petition before Hon'ble NCLT New Delhi Bench on February 7, 2023. On November 22, 2025 the Company filed second motion application. Final approval of Delhi NCLT on the amalgamation is awaited.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

CHANGES IN SHARE CAPITAL

During the year under review there is no change in the Authorised or Paid-up share capital of the Company.

RELATED PARTY TRANSACTIONS

The Company has not entered into any transactions with related parties as per the provisions of Section 188 of the Companies Act, 2013 and therefore disclosure in Form AOC-2 is not required.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 with respect to the expenditure on CSR activities were not applicable to the Company, during the period under review.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURT OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There are no significant/material orders passed by the regulators/courts/tribunals during the year under review which would impact the going concern status of your Company and its future operations.

SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT

In terms of the Regulation 24A of SEBI Listing Regulations, Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report the Secretarial Audit Report. Since, the company is not a material subsidiary of Prime Urban Development India Limited, the said provision is not applicable to the company and hence the Secretarial audit report is not annexed herewith the report.

DETAILS OF MATERIAL CHANGES AND COMMITMENTS OCCURED DURING PERIOD AFFECTING FINANCIAL POSITION OF THE COMPANY

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There are no material changes and commitments affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

ACKNOWLEDGEMENTS

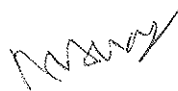
Your Directors would like to thank and place on record their appreciation for the support and co-operation provided to your Company by its Shareholders, their employees, regulatory authorities and its bankers.

Your Directors would also like to place on record their appreciation for the efforts put in by employees of the Company during the year.

By Order of the Board of Directors

For New Line Buildtech Private Limited


Pradeep Kumar Chaudhary
Director
DIN: 00495793


Beni Prasad Sharma
Director
DIN: 00026523

Date: 28.05.2026



INDEPENDENT AUDITORS' REPORT

To the Members of NEW LINE BUILDTECH PRIVATE LIMITED Report on the audit of Financial Statements

Opinion

1. We have audited the financial statements of NEW LINE BUILDTECH PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss, and Statement of Cash Flows for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after collectively referred to as "**financial statements**")
2. 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** in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,
 - a) In the case of Balance Sheet, of the state of affairs of the Company as at March 31, 2026,
 - b) In the case of the Statement of Profit and Loss, loss for the year ended on that date and
 - c) In the case of Cash Flow, cash flows for the year ended on that date.



Basis for Opinion

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

Key Audit Matters

5. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Information other than the Financial Statements and Auditors' Report thereon

6. The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.
7. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
8. 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 in the audit, or otherwise appears to be materially misstated.



9. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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

10. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
11. In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
12. 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

13. 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.
14. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
15. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - a) 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.
 - b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.
 - e) 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.

16. 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.
17. 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.

Report on Other Legal and Regulatory Requirements

18. As required by the issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
19. As required by Section 143(3) of the Act, we report that:
 - 1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - 2) 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.
 - 3) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - 4) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
 - 5) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - 6) With respect to the adequacy of the internal financial controls with reference



to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

- 7) 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, in our opinion and to the best of our information and according to the explanations given to us:
- a. The Company has disclosed details regarding pending litigations in note 28 of financial statements, which would impact its financial position.
 - b. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



(iii)Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- 8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us and based on our examination of the books of accounts and other records of the company, managerial remuneration for the year ended March, 31, 2026 has paid/provided by the company to its directors is in accordance with the provisions of the Section 197 of the Act read with Schedule V to the Act.
- 9) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same was operated from April 2023.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023 reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation on audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31,2026.


S.RAMANATHAN

Chartered Accountant

Membership Number- 019532

UDIN: 26019532LKVMCV2638

Date: 28.05.2026

Place: Tirupur.

S. RAMANATHAN B.Com. F.C.A.
Chartered Accountant
M.No: 019532
No:10, 1st Floor,
Stanes Road - First Street,
Odakkadu, Avinashi Road,
TIRUPUR - 641 602.

ANNEXURE: A TO THE INDEPENDENT AUDITORS' REPORT

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2026, we report the following:

i)

- a) (A) The Company is maintaining proper records showing full particulars
 - a. Including quantitative details and situation of Property, Plant and Equipment.
 - b. (B) The Company is maintaining proper records showing full particulars of intangible asset.
- b) The Company is not having any Property, Plant and Equipment in their books during the year under audit and therefore, physical verification of the same does not arise.
- c) There is no immovable property in the books of the Company and hence provisions relating to title deed of the immovable property does not applicable.
- d) The company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year. Therefore, the provisions of Clause(i)(d) of paragraph 3 of the order are not applicable to the company.
- e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

ii) (A) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.

(b) The company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets at any point of time during the year. Therefore, the provisions of Clause (ii)(b) of Rule 3 of the Order are not applicable.

iii) During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans,



secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of Rule 3 clause (iii) of the said Order are not applicable to the company.

- iv) The company has not made any loans, investments, guarantee and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of Rule 3(iv) of the said Order are not applicable to the company.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of Rule 3 of the order are not applicable to the Company.
- vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of Rule 3 of the order are not applicable to the Company.
- vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2026 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable to the Company.
- viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.



(b) In our opinion and according to the information and explanations given to us, the company has not been declared as 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 borrowed any term loans from banks, financial institutions or any other lender and hence Clause ix (c) of Rule 3 of the Order are not applicable.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.

(e) In our opinion and according to the information and explanations given to us, 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.

(f) In our opinion and according to the information and explanations given to us, the company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

(b) In our opinion and according to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or partially or fully convertible debentures during the year requiring compliance of Section 42 and Section 62 of the Companies Act, 2013.

xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) During the year no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As auditor, we have not received any whistle-blower complaints during the year.

xii) a) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.



- xiii) As per the information and explanations received by us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.
- xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of Rule 3 of the Order are not applicable to the Company.
- xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of Rule 3 of the Order are not applicable to the Company.
- xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year without obtaining valid licenses from Reserve Bank of India.
- (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) As per the information and explanations given to us, the group does not have any CIC as part of the group.
- xvii) The company has incurred cash loss amounting to **Rs.1.60 lakhs** in the current financial year and **Rs.1.32 lakhs** in the immediately preceding financial year.
- xviii) There has been no resignation of the statutory auditors during the year.
- xix) 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, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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
- xx) There is no liability of the company under the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.



xxi) The company is not having any subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.



S.RAMANATHAN

Chartered Accountant

Membership Number- 019532

UDIN: 26019532LKVMCV2638

Date: 28.05.2026

Place: Tirupur.

S. RAMANATHAN B.Com. F.C.A.
Chartered Accountant
M.No: 019532
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NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Balance Sheet

(Amount Rs. in Lakhs)

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I	ASSETS			
	Non Current Assets			
	(a) Financial Assets	1		
	Other Current assets		-	-
	(b) MAT Credit Entitlement		0.52	0.52
			0.52	0.52
	Financial Assets:			
	(a) Trade Receivables	2	3,595.54	3,597.13
	(b) Cash and cash equivalents	3	0.16	0.18
	(c) Other current assets	4	0.65	0.65
			3,596.35	3,597.96
	Total		3,596.87	3,598.48
II	EQUITY AND LIABILITIES			
	(1) Equity			
	Equity Share Capital	5	580.29	580.29
	Other Equity	6	3,016.21	3,017.82
	(2) Liabilities			
	Non current liabilities	7	-	-
	Current Liabilities:			
	Other current liabilities	8	0.37	0.37
	Total		3,596.87	3,598.48
	Material accounting policies	15		
	Additional notes to the financial statements	16		

See accompanying notes to financial statements

This is the Balance Sheet referred to in my Report attached



S. RAMANATHAN
Chartered Accountant
(M.No.: 019532)
UDIN: 26019532LKVMCV2638



Pradeep Kumar Chaudhary
Director
DIN 00495793

For and on behalf of the Board



Beni Prasad Sharma
Director
DIN 00026523

Place : Tirupur
Date : 28.05.2026

Place : Mumbai
Date : 28.05.2026

S. RAMANATHAN B.Com. F.C.A.
Chartered Accountant
M.No: 019532
No:10, 1st Floor,
Stanee Road - First Street,
Odakkadu, Avinashi Road,
TIRUPUR - 641 602.

NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Statement of Profit and Loss

(Amount Rs. in Lakhs)

Particulars	Note No.	Year ended March 31, 2026	Year ended March 31, 2025
Income:			
Revenue from Operations	9	-	-
Other Income	10	-	-
Total Revenue (I+II)		-	-
Expenses			
Employee benefits expense	11	0.48	0.48
Other expenses	12	1.12	0.84
Total Expenses		1.60	1.32
Profit / (Loss) before Exceptional items		(1.60)	(1.32)
Exceptional Items	13	-	-
Profit/(-) Loss after Exceptional items and tax		(1.60)	(1.32)
Profit / (Loss) After Extraordinary Items		(1.60)	(1.32)
Tax expense :			
Current tax		-	-
Profit / (Loss) after Extraordinary items & Tax		(1.60)	(1.32)
Earning per equity share			
(1) Basic	14	(0.03)	(0.02)
(2) Diluted		(0.03)	(0.02)
Material accounting policies	15		
Additional notes to the financial statements	16		

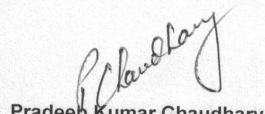
See accompanying notes to financial statements

This is the Statement of Profit and Loss referred to in my Report attachehd

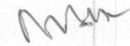
For and on behalf of the Board



S. RAMANATHAN
Chartered Accountant
(M.No.: 019532)
UDIN: 26019532LKVMCV2638



Pradeep Kumar Chaudhary
Director
DIN 00495793



Beni Prasad Sharma
Director
DIN 00026523

Place : Tirupur
Date : 28.05.2026

Place : Mumbai
Date : 28.05.2026

S. RAMANATHAN B.Com. F.C.A.
Chartered Accountant
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NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Cash flow statement

(Amount Rs. in Lakhs)

	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(loss) before tax	(1.60)	(1.32)
Adjustments for:		
Operating profit before working capital changes	(1.60)	(1.32)
Changes in Working Capital		
Decrease/(Increase) in trade & other receivable	1.59	1.29
Increase/(Decrease) in trade & other payable	(0.00)	-
(Increase)/Decrease in inventories	-	-
(Increase)/Decrease in Other current assets	-	0.00
Cash used in operation	(0.02)	(0.03)
Taxes paid	-	-
Net cash flow from operating activities	(0.02)	(0.03)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Decrease in Investment	-	-
Increase/(Decrease) in Liability	-	-
Net Cash Used in Investing Activities	-	-
Net Increase in Cash and Cash Equivalents	(0.02)	(0.03)
Cash and cash equivalents as at the beginning of the year	0.18	0.21
	0.16	0.18
Cash and Cash Equivalents as at the end of the year	0.16	0.18

See accompanying notes to the financial statements

This is the Cash Flow statement referred to in my Report attached

S. RAMANATHAN

Chartered Accountant

(M.No.: 019532)

UDIN: 26019532LKVMCV2638

For and on behalf of the Board

Pradeep Kumar Chaudhary

Director

DIN 00495793

Beni Prasad Sharma

Director

DIN 00026523

Place : Tirupur

Date : 28.05.2026

Place : Mumbai

Date : 28.05.2026

S. RAMANATHAN B.Com. F.C.A.

Chartered Accountant

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NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Changes in Equity for the Year Ended 31st March, 2026

(Amount Rs. in Lakhs)

Current reporting year

Particulars	Balance as at April 01, 2025	Changes in equity share capital due to prior period errors	Restated Balance as at April 01, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Equity shares of Rs.10 each fully paid up	580.29	-	580.29	-	580.29

Previous reporting year

Particulars	Balance as at April 01, 2024	Changes in equity share capital due to prior period errors	Restated Balance as at April 01, 2024	Changes in equity share capital during the year	Balance as at March 31, 2025
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Equity shares of Rs.10 each fully paid up	580.29	-	580.29	-	580.29

B. Other Equity**Current reporting year**

Particulars	Securities Premium	Retained Earnings	Total
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Balance as at April 1, 2025	3,721.21	(703.39)	3,017.82
Profit/(Loss) for the year	-	(1.60)	(1.60)
Other comprehensive income	-	-	-
Balance as at March 31, 2026	3,721.21	(704.99)	3,016.21

Previous reporting year

Particulars	Securities Premium	Retained Earnings	Total
	Rs. in Lakhs	Rs. in Lakhs	Rs. in Lakhs
Balance as at April 1, 2024	3,721.21	(702.07)	3,019.13
Profit / (Loss) for the year	-	(1.32)	(1.32)
Other comprehensive income	-	-	-
Balance as at March 31, 2025	3,721.21	(703.39)	3,017.82

See accompanying notes to financial statements

For and on behalf of the Board

S. RAMANATHAN

Chartered Accountant

(M.No.: 019532)

UDIN: 26019532L.KVMCV2638

Pradeep Kumar Chaudhary

Director

DIN 00495793

Beni Prasad Sharma

Director

DIN 00026523

S. RAMANATHAN B.Com. F.C.A.

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TIRUPUR - 641 602.

Place : Tirupur

Date : 28.05.2026

Place : Mumbai

Date : 28.05.2026

NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Notes to Balance Sheet

(Amount Rs. in Lakhs)

Note No.	Particulars	As at March 31, 2026	As at March 31, 2025
5	A. Equity Share Capital		
a	Authorised Shares 60,00,000 Equity Shares of Rs. 10/- each (Previous year 60,00,000 Equity Shares of Rs. 10/- each)	600.00	600.00
b	Issued, Subscribed & Paid up Shares 58,02,925 Equity Shares of Rs. 10/- each fully paid up (Previous year 58,02,925 Equity Shares of Rs. 10/- each fully paid up)	580.29	580.29
	Total Issued, subscribed & paid up Shares	580.29	580.29
c	Value per share	10/-	10/-
d	Reconciliation of the number of shares outstanding at the beginning and at the end of reporting period		
	Particulars	As at March 31, 2026	As at March 31, 2025
		No. of Shares	(Rs. in Lakhs)
	Equity Shares outstanding at the beginning of the year	58,02,925	580.29
	Equity Shares issued during the year	-	-
	Equity Shares brought back during the year	-	-
	Equity Shares outstanding at the end of the year	58,02,925	580.29
e	Details of shareholders holding more than 5% shares in the company		
	S.No	Name of Shareholders	As at March 31, 2026
			No. of Shares
			% of Holding
			As at March 31, 2025
			No. of Shares
			% of Holding
		Prime Urban Development India Ltd and its nominees	58,02,925
			100.00%
			58,02,925
			100.00%
f	The Company has one class of share having a par value of Rs. 10/- each. Shareholders is eligible for one vote per share held. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.		
6	B. Other Equity	As at March 31, 2026	As at March 31, 2025
		Rs. in Lakhs	Rs. in Lakhs
a	Securities Premium		
	Balance as per Last Financial Statement	3,721.21	3,721.21
	Closing Balance	3,721.21	3,721.21
b	Surplus / (Deficit) in Statement of Profit and Loss		
	Balance as per Last Financial Statement	(703.39)	(702.07)
	Add: Profit / (Loss) transferred from statement of Profit and Loss	(1.60)	(1.32)
	Closing Balance	(704.99)	(703.39)
	Total (a+b)	3,016.21	3,017.82
7	Non Current liabilities		
		-	-
		-	-
8	Current Liabilities:		
	Expenses Payable	0.37	0.37
	Duties and taxes	-	-
	Sundry Creditors	-	-
	Total	0.37	0.37



NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Notes to Balance Sheet

(Amount Rs. in Lakhs)

Note No.	Particulars	As at March 31, 2026	As at March 31, 2025
1	Financial Assets: <u>Long-term loans and advances</u> (Unsecured, Considered good)	-	-
	Mat Credit Entitlement	0.52	0.52
	Total	0.52	0.52
2	Financial Assets : <u>Trade Receivables</u> (Unsecured Considered good) (Due more than six months) Prime Urban Development India Ltd	3,595.54	3,597.13
	Total	3,595.54	3,597.13
3	<u>Cash and cash equivalents</u> Balance with Banks	0.16	0.18
	Total	0.16	0.18
4	<u>Other current assets</u> Rent Deposit Advance Income Tax / TDS (Net of Provision) Total	0.05 0.60 0.65	0.05 0.60 0.65



NEW LINE BUILDTECH PRIVATE LIMITED

Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095

Notes to Statement of Profit and Loss account

Amount Rs. in Lakhs			
Note No.	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
9	Revenue from Operations		
	Total	-	-
10	Other Income		
	Total	-	-
11	Employee benefits expense		
	Salaries and allowances	0.48	0.48
	Total	0.48	0.48
12	Other expenses		
	Filing Fees	0.08	0.03
	Bank Charges	0.02	0.04
	Subscription and Membership fees	0.27	-
	Legal & Professional Charges	0.02	0.05
	Audit Fees	0.10	0.10
	Miscellaneous Expenses	0.02	-
	Taxes	0.02	0.02
	Office Rent	0.60	0.60
	Total	1.12	0.84
	Total	-	-
	Total	-	-
13	Exceptional Items	1.12	0.84
		-	-
		-	-
14	Earning per Share		
	Profit/(Loss) after tax - in Rupees	(1,60,466)	(1,31,570)
	No's of equity shares at the end of year	58,02,925	58,02,925
	Earning per share (Basic)	(0.03)	(0.02)
	Earning per share (Diluted)	(0.03)	(0.02)



NEW LINE BUILDTECH PRIVATE LIMITED

Material Accounting Policies and additional notes to Balance Sheet and Statement of Profit and Loss for the year ended 31.03.2026

Notes –15:

1. Reporting entity and basis of preparation

1.1 Reporting entity

Newline Buildtech Pvt Ltd was incorporated on 6th September, 2006 as a limited company under the companies Act, 1956 (the erstwhile Act) having its Registered office at Shiv Sushil Bhawan, D-219, Vivek Vihar, New Delhi 110095. The company is a subsidiary of Prime Urban Development India Limited (Holding Company) and engaged in the business of Realty.

1.2 Statement of compliance

These financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of Companies Act, 2013, (the Act) read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 and other relevant provisions of the Act.

The financial statements were authorised for issue by the Company's Board of Directors in their meeting held on 28th May, 2026.

Details of the Company's accounting policies are included in Note 2 below.

1.3 Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded off to the nearest rupees in lakhs.

1.4 Basis of measurement

The financial statements have been prepared on the historical cost basis.

1.5 Use of estimates and judgments

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

i. Judgments

There are no significant judgments made in applying accounting policies that have the most material effects on the amounts recognized in the financial statements.

ii. Assumptions and estimation uncertainties :

There are no assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ended 31st March, 2026



2. Material Accounting Policies:

2.01. Basis of Accounting:

(i) Compliance with Ind AS :

The financial statements comply in all material aspects with Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Companies (Indian Accounting Standards) Amendment Rules, 2016 and other relevant provisions of the Act.

(ii) Historical Cost Convention :

The financial statements have been prepared on an accrual basis and under the historical cost convention except for the following :

1. certain financial assets and liabilities that are measured at fair value;
2. assets held for sale - measured at lower of cost to sell;
3. defined benefit plans - plan assets measured at fair value;

(iii) Classification of assets and liabilities :

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

(iv) Rounding of amounts:

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs rupees as per the requirement of Schedule III, unless otherwise stated.

2.02 : Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities as at the date of the financial statement and reported amount of revenues and expenses during the reporting period. Actual results could differ from these estimates. Any revision to the estimates is recognized prospectively.

2.03: Property, Plant and Equipment:

The Company has elected to continue with the carrying value of all its Property, Plant and Equipment under the Indian GAAP as on 31st March, 2016, as the deemed cost for the purpose of transition to Ind AS.

All other items of property, plant and equipment are measured at cost less accumulated depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized and include borrowing costs directly attributable to construction or acquisition of fixed assets, up to the date the asset is put to use.

Capital Work-in-Progress: Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost and attributable interest. Once it becomes available for use, their cost



is re-classified to appropriate caption and are subjected to depreciation.

2.04: Impairment of Assets :

The Company assesses at each Balance Sheet date whether there is any indication that any asset/group of assets may be impaired. If any such indication exists, the carrying value of such assets is reduced to recoverable amount and the impairment loss is charged to Statement of Profit and Loss. If at Balance Sheet date, there is any indication that a previously assessed impairment loss no longer exists, then such loss is reversed and the asset is restated to that effect.

2.05: Depreciation:

- a. Depreciation on fixed assets on fixed assets is provided on straight line method at the rates prescribed in Schedule II to the Companies Act, 2013.
- b. Assets sold/discarded/demolished during the year, no depreciation is provided for.

2.05: Revenue Recognition:

Revenue from sale of land and development rights is recognized upon transfer of all significant risks and rewards of ownership, no continuing management involvement and effective control are retained and the amount of revenue can be reliably measured. The transfer of risks and rewards vary depending on the individual terms of the contracts of sale.

b) Other Income:

Dividend income on investments is recognized when the right to receive dividend is established.

Interest Income is recognized on a time proportionate basis taking into account the amount invested and the rate of interest.

2.06: Valuation of Inventories:

Costs of materials are determined using specific identification method.

Cost of reality inventory at value converted the land into stock-in-trade and other residential unit and land at specific identification method and other cost on specific identification method.

2.07: Employee benefits:

Short term employee benefits including accrued liability for Leave Encashment (other than termination benefits) which are payable within 12 months after the end of the period in which the employees render service are paid/provided during the year as per the Rules of the Company.



2.08: Foreign Currency Transactions:

Initial recognition :

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at the rates that closely approximate to the rate at the date of the transaction.

Measurement :

Foreign currency monetary items of the Company outstanding at the Balance Sheet date are restated at year end exchange rates.

Non-monetary items carried at historical cost are translated using the exchange rates at the dates of initial transactions.

Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on transaction of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

Treatment of exchange difference:

Exchange differences arising on settlement/restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expenses in the Statement of Profit and Loss.

2.09: Taxation:

- a) Provision for Current tax is made on the basis of estimated taxable income for the year or computed in accordance with the Income-Tax Act, 1961 and recognized in the statement of Profit and Loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.
- b) Deferred tax on account of timing differences, between taxable income and accounting income is recognized using the tax rates and laws that have been substantively enacted as of the balance sheet date. Deferred tax assets are recognized to the extent there is reasonable certainty that these would be realized in future.

2.10: Provisions and Contingent Liabilities :

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably.



The Company does not recognize a contingent liability but discloses its existence in the financial statements.

2.11: Earnings Per Share policy:

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue, bonus elements in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).

2.12: Cash and Cash equivalents policy:

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2.13: Financial Instrument:

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular day trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

Equity Investments. All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.



Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

De-recognition

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



2.14: Exceptional Items:

When an item of income or expense within profit or loss from ordinary is of such size, nature or incidence that their disclosure is relevant to explain the performance of the company for the year, the nature and amount of such items is disclosed as exceptional items.

For and on behalf of the Board



S.RAMANATHAN
Chartered Accountant
(M.No.: 019532)
UDIN: 26019532LKVMCV2638



Pradeep Kumar Chaudhary
Director
DIN 00495793



Beni Prasad Sharma
Director
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Place : Tirupur
Date : 28.05.2026

Place : Mumbai
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NEW LINE BUILDTECH PRIVATE LIMITED

Additional Information to the Balance Sheet and Statement of Profit and Loss account

Note –16:

ADDITIONAL INFORMATION TO FINANCIAL STATEMENTS

1. In the opinion of Board of Directors and to best of their knowledge and belief, the value on realization of the Current Assets, Loans and Advances, in the ordinary course of business would not be less than the amounts at which they are stated in Balance Sheet and the provisions for all known liabilities have been made.
2. During the financial year 2017-18, the Company has become wholly owned subsidiary of M/s. Prime Urban Development India Limited with effect from 09th August, 2017 pursuant to acquisition of 100 % of shares from LSO Subco No.1 Company, Mauritius and others.
3. The calculation of profit/(loss) attributable to equity shares holders and weighted average number of equity shares outstanding for the purpose of calculation of basic and diluted earnings/(loss) per share are as follows :

		Rs. in Lakhs	
		2025-2026	2024-2025
(i)	Net profit/(loss) attributable to equity share holders		
	Net profit/(Loss) for the year, attributable to the owners of the company	(1.60)	(1.32)
(ii)	Weighted average number of equity shares:		
	Number of equity shares at the beginning of the year	58,02,925	58,02,925
	Weighted average number of shares issued during the year	---	---
	Weighted average number of equity shares of Rs.10 each outstanding during the year	58,02,925	58,02,925
	Basic and diluted earnings/(loss) per share	(0.03)	(0.02)

Notes :

The Company has no potentially dilutive equity shares as at balance sheet date.

4. Derivatives and foreign currency exposure

The company does not have foreign currency receivable/payable as on the balance sheet date. Further, the company did not import any goods during the period and did not have any foreign currency expenses during the year.

5. Taxes

As required by the explanation in Ind AS 20 "Income taxes" a deferred tax asset shall be recognized to the extent that it is probable that future taxable profit will be available against which the deferred tax assets can be utilized. In view of losses incurred during the current period, in the absence of sufficient evidence the company is unable to demonstrate the probability of sufficient future taxable income against which such deferred tax asset can be realized. Accordingly, no deferred tax asset has been recognised as at the year-end.



6. Leases

The Company has not entered into any lease agreement.

7. Operating Segments

Ind AS 108 "Operating Segment" ("Ind AS 108") establishes standards for the way that public business enterprises report information about operating segments and relate disclosures about products and services, geographic areas, and major customers. Based on the "management approach" as defined in Ind AS 108, Operating segments are to be reported in a manner consistent.

Geographical Segments

Geographical information analyses the company's revenue and non-current assets by the Company's country of domicile (i.e. India) and other countries. The Company's sole geographical segment is India. Accordingly, there is no additional disclosure to be provided under Ind AS 108, other than those already provided in the financial statements.

8. Auditors Remuneration (excluding GST)

Rs. in Lakhs		
	31.03.2026	31.03.2025
Audit fees	0.10	0.10
Other fees	--	--
Total	0.10	0.10

9. Related Party Disclosure:

Disclosure in respect of Related party as per Accounting Standard-18 are as under:

Related parties and their relation:

- a. Holding Company : M/s. Prime Urban Development India Limited
- b. Joint venture/Associates : Nil
- c. Key Managerial Personal : Mr.Beni Prasad Sharma
Mr.Pradeep Kumar Chaudhary
Mr.Mukesh Sharma
Mr.Nandkishore Bafna
- d. Enterprises under common control: Nil
- e. Enterprises over which key management personal are able to exercise Significant influence:
Nil



f. Enterprises in which any key managerial personnel is a director:

Sl.No	Name of the Director	Name of the Company in which he is a Director
1	Beni Prasad Sharma	a. Srivarsha Realtors Pvt Ltd
2	Mukesh Sharma	a. Treystaa Services Private Limited
3	Pradeep Kumar Chaudhary	a. Vinayak Exim Private Limited b. Nature Pure Bio Products Private Limited

g. Transactions with related parties in the ordinary course of business:

Nature of Transactions	Amount in Rupees in Lakhs FY 2025-26	Amount in Rupees in Lakhs FY 2024-25
Transactions with Holding Company: Prime Urban Development India Limited	Nil	Nil
Expenses incurred by Holding Co. for Subsidiary Co. Cr.	Nil	Nil
Amount reimbursed to Holding Company Dr.	Nil	Nil
Closing Balance as on year end: Receivable:- Prime Urban Development India Limited Dr.	3,595.54	3,597.13

i. Transactions with related parties in the ordinary course of business:

Nature of Transactions	Rs. in Lakhs	
	FY 2025-26	FY 2024-25
Remuneration paid to Director Mr. Mukesh Sharma	0.48	0.48

10. Exceptional Items:

Exceptional items of Rs. Nil; (previous year Rs. Nil).



11. Financial instruments

The amortised cost and fair value of financial instruments by categories as at balance sheet date is as follows:

Rs. in Lakhs

Particulars	Note	As at 31 st March, 2026			As at 31 st March, 2025		
		Amortised cost	FVTOCI	FVTPL	Amortized cost	FVTOCI	FVTPL
Financial assets							
Trade Receivable	3	3,595.54	--	--	3,597.13	--	--
Cash and cash equivalents	4	0.16	--	--	0.18	--	--
Other current assets	6	0.65	--		0.65		
Total		3,596.35	--	--	3,597.96	--	--

Fair value

The fair value of cash and cash equivalents approximate their carrying amount largely due to the short-term nature of these instruments.

Financial risk management objective and policies

- The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note presents information about the risks associated with its financial instruments, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital.
- The board of directors oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company.
- The company's risk management policies are established to identify and analyze the risk faced by the company, to set appropriate risk limits and controls and to monitor risk and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and group's activities. The company through its training and management standards and procedures aims to maintain a disciplined and constructive control environment in which all employee understand their roles and obligations.

Liquidity risk

- Liquidity risk is the risk that the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.
- The company is exposed to liquidity risk related to its ability to fund its obligations as they become due. The company monitors and manages its liquidity risk to ensure access to sufficient funds to meet operational and financial requirements. The Company has access to credit facilities and monitors cash balances daily. In relation to the Company's liquidity risk, the Company's policy is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions as they fall due while minimizing finance costs, without incurring unacceptable losses or risking damage to the Company's reputation.
- Since the Company is ceased its operations, it is only exposed to liquidity risk as mentioned above.



Capital management

- The key objective of the Company's capital management is to ensure that it maintain a stable capital structure with the focus on total equity to uphold investor, creditor and customer confidence and to ensure future developments of the business. The company is focused on maintaining a strong equity base to ensure independence, security as well as finance flexibility for potential future borrowings, if required, without impacting the risk profile of the Company.
- The capital structure as at balance sheet date was as follows:

Particulars	Rs. in Lakhs	
	31 st March, 2026	31 st March, 2025
Total equity attributable to the equity shareholders of the Company	3,596.51	3,598.48
As a percentage of total capital	100%	100%
Short-term borrowings	--	--
Total borrowings	--	--
As a percentage of total capital	--	--
Total capital (Equity and Borrowings)	3,596.51	3,598.48

12. Other statutory information's:

a. Ratios:

Sl. No	Ratios		
		2025-26	2024-25
1	Current Ratio	9,772.70	9,724.22
	Current Assets/Current Liabilities		
2	Debt - Equity Ratio		
	Total Debt/Shareholders equity	Nil	Nil
3	Debt Service Coverage Ratio		
	Earnings available for debt service/ Debt Service	Nil	Nil
4	Return on Equity (ROE)		
	(Net Profit after taxes - preference dividend) / Average Shareholders Equity	(0.00)	-
5	Inventory Turnover Ratio		
	Sales / Average Inventory	-	-
6	Trade Receivable Turnover Ratio		
	Net Credit Sales / Average Accounts receivable	-	-
7	Trade Payable turnover ratio	Nil	Nil
	Net Credit Purchase/ Average Trade Payable		
8	Net Capital Turnover Ratio		
	Net Sales / Average working capital	-	-
9	Net Profit Ratio		
	Net Profit / Net Sales	Nil	-
10	Return on Capital Employed (ROCE)		
	Earnings before Interest and taxes/capital employed	(0.00)	-
11	Return on Investments	NA	NA

Note1: There is no inventory and no sales in FY 2025-26

Note2: During FY 2025-26 there is no sales hence ratio is nil.

Note3: During FY 2025-26 there is no sales hence ratio is nil.

Note4: Since no sales in FY 2025-26 the Net Profit ratio is nil

The other ratios are not applicable for the current and previous year and hence not disclosed.



13. **Additional Information to the Financial Statements**

- a) The Company does not have any Benami Property under Prohibition of Benami Property Transactions Act, 1988.
- b) The company does not have any transaction with companies struck off.
- c) The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (intermediaries) with the understanding that the intermediary shall:
 - (i) 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
 - (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- d) The company has not received any funds from any person(s) or entity(is), including foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (i) 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
 - (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- e) The company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).
- f) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- g) The company does not have any subsidiary.
- h) The company does not have any working capital borrowings from the banks and hence reporting under this clause does not arise.
- i) No term loan was borrowed during the year and hence creation of charge does not arise.
- j) The Company has not been declared a willful defaulter by any lender.
- k) No revaluation was made during the year since no Property, Plant and Equipment is held by the Company.
- l) There were no term loans borrowed by the company during the year.
- m) There is no Capital Work-in-progress however the Company has no intangible asset under development.
- n) CSR expenditure is not applicable for the year.
- o) The company has not declared any dividend for the financial year 2025 – 2026 and has not transferred any amount to the reserves.



- 14 The Board of Directors of the Company and its Holding Company had approved the scheme of amalgamation with the Holding Company in terms of sections 230 to 230 of the Companies Act, 2013, in their respective boarding meeting dated November 12, 2022. The appointed date under the scheme is April 1, 2022 or such other date as may be approved by the NCLT. The Amalgamation is subject to the provisions of the said scheme document and receipt of the relevant regulatory and statutory approvals.
- 15 Previous period's figures have been regrouped and reclassified, wherever necessary to confirm to current year's presentation.



S. RAMANATHAN
Chartered Accountant
(M. No.: 019532)
UDIN: 26019532LKVMCV2638

For and on behalf of the Board

Pradeep Kumar Chaudhary
Director
DIN 00495793


Beni Prasad Sharma
Director
DIN 00026523

Place : Tirupur
Date : 28.05.2026

Place : Mumbai
Date : 28.05.2026

S. RAMANATHAN B.Com. F.C.A.
Chartered Accountant
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