

**Form AOC-1**

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company****Part "A": Subsidiaries**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Details</b>	<b>Details</b>
1	Name of the subsidiary	Rustomjee Realty Private Limited	Keystone Infrastructure Private Limited
2	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR In Lakh
4	Share capital	118	3,265
5	Reserves & surplus	19,647	(2,289)
6	Total assets	36,970	26,071
7	Total Liabilities	36,970	26,071
8	Investments	12,291	0.00
9	Turnover	11,039	16,384
10	Profit before taxation	1,593	(1,535)
11	Provision for taxation	614	(553)
12	Profit after taxation	979	(982)
13	Proposed Dividend	0.00	0.00
14	% of shareholding	90.00%	100.00%

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company**

Sl. No.	Particulars	Details	Details	Details	Details
1	Name of the subsidiary	<b>Amaze Builders Private Limited</b>	<b>Credence Property Developers Private Limited</b>	<b>Crest Property Solutions Private Limited</b>	<b>Dynasty Infrabuilders Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR in Lakh	INR in Lakh	INR in Lakh
4	Share capital	1.00	2.00	50.01	1.00
5	Reserves & surplus	126.93	(2,884.39)	305.56	(322.36)
6	Total assets	148.95	19,609.06	1,207.86	10,770.13
7	Total Liabilities	148.95	19,609.06	1,207.86	10,770.13
8	Investments	0.00	0.00	0.00	0.00
9	Turnover	0.00	5,293.62	2,849.98	4.81
10	Profit before taxation	24.63	(306.93)	73.26	(322.43)
11	Provision for taxation	10.70	(67.04)	17.08	(83.83)
12	Profit after taxation	13.93	(239.89)	56.18	(238.61)
13	Proposed Dividend	0.00	0.00	0.00	0.00
14	% of shareholding	100.00%	100.00%	51%	100.00%

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company**

Sl. No.	Particulars	Details	Details	Details	Details
1	Name of the subsidiary	<b>Enticer Realtors Private Limited</b>	<b>Ferrum Realtors Private Limited</b>	<b>Firestone Developers Private Limited</b>	<b>Flagranti Realtors Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR in Lakh	INR in Lakh	INR in Lakh
4	Share capital	1.00	0.10	1.40	1.00
5	Reserves & surplus	(21.54)	(46.96)	(172.24)	(1.61)
6	Total assets	823.99	4,216.39	406.42	5.55
7	Total Liabilities	823.99	4,216.39	406.42	5.55
8	Investments	0.00	0.00	0.00	0.00
9	Turnover	0.00	0.00	0.00	0.00
10	Profit before taxation	(1.22)	(46.53)	(1.22)	(0.85)
11	Provision for taxation	0.00	0.00	(0.31)	0.00
12	Profit after taxation	(1.22)	(46.53)	(0.91)	(0.85)
13	Proposed Dividend	0.00	0.00	0.00	0.00
14	% of shareholding	100.00%	100.00%	73.00%	100.00%

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company**

Sl. No.	Particulars	Details	Details	Details	Details
1	Name of the subsidiary	<b>Imperial Infradevelopers Private Limited</b>	<b>Intact Builders Private Limited</b>	<b>Keybloom Realty Private Limited</b>	<b>Keysky Realtors Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR in Lakh	INR in Lakh	INR in Lakh
4	Share capital	1.00	1.00	1.00	0.10
5	Reserves & surplus	(165.20)	32.50	(0.55)	(14.09)
6	Total assets	36,260.97	68.46	1.45	3,965.44
7	Total Liabilities	36,260.97	68.46	1.45	3,965.44
8	Investments	0.00	0.00	0.00	0.00
9	Turnover	0.00	0.00	0.00	0.00
10	Profit before taxation	(148.80)	10.77	1.64	(13.66)
11	Provision for taxation	(27.50)	4.48	0.00	0.00
12	Profit after taxation	(121.30)	6.29	1.64	(13.66)
13	Proposed Dividend	0.00	0.00	0.00	0.00
14	% of shareholding	100.00%	100.00%	100.00%	100.00%

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company**

Sl. No.	Particulars	Details	Details	Details	Details	Details
1	Name of the subsidiary	<b>Mirabile Realtors Private Limited</b>	<b>Keysteps Realtors Private limited</b>	<b>Key Green Realtors Private Limited</b>	<b>Keyvihar Realtors Private Limited</b>	<b>Keyorbit Realtors Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR in Lakh	INR in Lakh	INR in Lakh	INR in Lakh
4	Share capital	1.00	0.10	0.10	0.10	0.10
5	Reserves & surplus	(13.13)	(0.18)	(1.40)	(0.10)	(0.13)
6	Total assets	216.40	2.67	108.34	0.10	288.08
7	Total Liabilities	216.40	2.67	108.34	0.10	288.08
8	Investments	0.00	0.00	0.00	0.00	0.00
9	Turnover	0.00	0.00	0.00	0.00	0.00
10	Profit before taxation	(4.79)	(0.18)	(1.40)	(0.10)	(0.13)
11	Provision for taxation	0.00	0.00	0.00	0.00	0.00
12	Profit after taxation	(4.79)	(0.18)	(1.40)	(0.10)	(0.13)
13	Proposed Dividend	0.00	0.00	0.00	0.00	0.00
14	% of shareholding	100.00%	100.00%	100.00%	100.00%	100.00%

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company**

Sl. No.	Particulars	Details	Details	Details	Details
1	Name of the subsidiary	<b>Keyblue Realtors Private Limited</b>	<b>Keyheights Realtors Private Limited</b>	<b>Keyspace Realtors Private Limited</b>	<b>Key Galaxy Realtors Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR in Lakh	INR in Lakh	INR in Lakh
4	Share capital	0.10	0.10	0.10	0.10
5	Reserves & surplus	(0.55)	(1.88)	(0.43)	(0.23)
6	Total assets	1,717.62	87.46	260.55	8.98
7	Total Liabilities	1,717.62	87.46	260.55	8.98
8	Investments	0.00	0.00	0.00	0.00
9	Turnover	0.00	0.00	0.00	0.00
10	Profit before taxation	(0.54)	(1.87)	(0.42)	(0.22)
11	Provision for taxation	0.00	0.00	0.00	0.00
12	Profit after taxation	(0.54)	(1.87)	(0.42)	(0.22)
13	Proposed Dividend	0.00	0.00	0.00	0.00
14	% of shareholding	100.00%	100.00%	100.00%	100.00%

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiary Company**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Details</b>	<b>Details</b>	<b>Details</b>
1	Name of the subsidiary	<b>Key Interiors Realtors Private Limited</b>	<b>Kingmaker Developers Private Limited</b>	<b>Luceat Realtors Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR In Lakh	INR in Lakh
4	Share capital	0.10	1.00	1.72
5	Reserves & surplus	(77.09)	(34.14)	(938.20)
6	Total assets	229.66	180.25	20,618.09
7	Total Liabilities	229.66	180.25	20,618.09
8	Investments	0.00	0.00	0.00
9	Turnover	58.20	0.00	2.96
10	Profit before taxation	(77.08)	4.29	(589.19)
11	Provision for taxation	0.00	0.00	(151.74)
12	Profit after taxation	(77.08)	4.29	(437.45)
13	Proposed Dividend	0.00	0.00	0.00
14	% of shareholding	100.00%	100.00%	58.00%

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**Statement containing salient features of the financial statement of subsidiary Company**

Sl. No.	Particulars	Details	Details	Details
1	Name of the subsidiary	<b>Navabhyudaya Nagar Development Private Limited</b>	<b>Nouveau Developers Private Limited</b>	<b>Xcellent Realty Private Limited</b>
2	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023	01.04.2022 to 31.03.2023
3	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR in Lakh	INR in Lakh	INR in Lakh
4	Share capital	1.00	2.00	1.00
5	Reserves & surplus	(405.33)	35.79	(195.59)
6	Total assets	7.05	1,181.31	4,256.92
7	Total Liabilities	7.05	1,181.31	4,256.92
8	Investments	0.00	0.00	0.00
9	Turnover	0.00	0.00	0.00
10	Profit before taxation	(45.57)	(13.01)	(27.28)
11	Provision for taxation	90.47	0.00	0.00
12	Profit after taxation	(136.04)	(13.01)	(27.28)
13	Proposed Dividend	0.00	0.00	0.00
14	% of shareholding	100.00%	73.00%	100.00%



**Form AOC-1**

**Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

(INR in lakh)

<b>Name of Associates or Joint Ventures</b>	Kapstar Realty LLP	Krishika Developers Private Limited	Megacorp Constructions LLP	Premium Build Tech LLP	Rebus Realtors LLP	Jyotirling Constructions Private Limited
1. Latest audited Balance Sheet Date	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023
2. Date on which the Associate or Joint Venture was associated or acquired	Since Incorporation	7 <sup>th</sup> December, 2020	Since Conversion of Pvt Ltd into LLP	Since Conversion of Pvt Ltd into LLP	Since Incorporation	Since Incorporation
3. Shares of Associate or Joint Ventures held by the company on the year end						
No.	Not Applicable	3,650	Not Applicable	Not Applicable	Not Applicable	500
Amount of Investment in Associates or Joint Venture	1.00	0.36	0.50	0.75	0.10	0.50
Extent of Holding (in percentage)	99.01%	36.50%	50%	75%	99.99%	50.00%
4. Description of how there is significant influence	99.01% stake in LLP	36.50% stake in Krishika	50% stake in LLP	75% stake in LLP	99.99% stake in LLP	50.00% stake in Jyotirling
5. Reason why the associate/joint venture is not consolidated	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
6. Net worth attributable to shareholding as per latest audited Balance Sheet	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
7. Profit or Loss for the year						
i. Considered in Consolidation	Yes	Yes	Yes	Yes	Yes	Yes
ii. Not Considered in Consolidation	---	---	---	---	---	---

1. Names of associates or joint ventures which are yet to commence operations: Nil

2. Names of associates or joint ventures which have been liquidated or sold during the year:  
Nil

**Form AOC-1****Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

(INR in lakh)

Name of Associates or Joint Ventures	Kapstone Constructions Private Limited (KCPL)	Toccatà Realtors Private Limited
1. Latest audited Balance Sheet Date	31 <sup>st</sup> March, 2023	31 <sup>st</sup> March, 2023
2. Date on which the Associate or Joint Venture was associated or acquired	April 1, 2020	April 1, 2020
3. Shares of Associate or Joint Ventures held by the company on the year end		
No.	52,41,004	Not Applicable as held through KCPL
Amount of Investment in Associates or Joint Venture	9,005	NA
Extent of Holding (in percentage)	51%	51%
4. Description of how there is significant influence	51% stake in the KCPL	51% stake in Toccatà
5. Reason why the associate/joint venture is not consolidated	Not Applicable	Not Applicable
6. Net worth attributable to shareholding as per latest audited Balance Sheet	Not Applicable	Not Applicable
7. Profit or Loss for the year		
i. Considered in Consolidation	Yes	Yes
ii. Not Considered in Consolidation	---	---

- Names of associates or joint ventures which are yet to commence operations: Nil
- Names of associates or joint ventures which have been liquidated or sold during the year: Nil

**For and on behalf of the Board of Directors**

**Boman Irani**  
**Chairman & Managing Director**  
DIN: 00057453

Date: August 07, 2023

Place: Mumbai