



Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

SHRADDHA
PRIME
PROJECTS LTD.
CONSTRUCTING VALUE

Ref: D:/Shraddha/Bse/2026-27
May 28, 2026

BSE Ltd.
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Symbol: **SHRADDHA**

Security Code: 531771

Dear Sir,

In continuation to our letter dated 18th May, 2026, we wish to inform you that at its meeting held today, i.e. May 28, 2026 the Board of Directors of the Company approved the Consolidated and Standalone Audited Financial Results of the Company for the fourth quarter and year ended on March 31, 2026.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose herewith the following:

1. The summarized Consolidated and Standalone Audited Financial Results for the fourth quarter and year ended on March 31, 2026;
2. Auditors Report on the Consolidated and Standalone financial results along with Cash flows;
3. Declaration for un-modified opinion in compliance with Regulation 33(3)(d) of the Listing Regulations for the year ended March 31, 2026.

The results have been approved in the meeting of the Board of Directors of the Company held today i.e. May 28, 2026 and is available on the website of the Stock Exchange at www.bseindia.com and also available on Company's Website at <https://shraddhaprimeprojects.in/>.

The Meeting commenced at 5.10 P. M and Concluded at 6.40 P. M.

This is for your information & record.

Thanking you,

Very truly yours,
For Shraddha Prime Projects Limited

Sudhir Mehta
Managing Director
DIN 02215452

SHRADDHA PRIME PROJECTS LIMITED

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
 website: www.shraddhaprimeprojects.in | email: shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Statement of audited standalone Financial results for the Quarter and Year ended 31st March 2026

(Amount in lakh except per share data or as otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31 Mar 2026	31 Dec 2025	31 Mar 2025	31 Mar 2026	31 Mar 2025
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	Income					
(a)	Revenue From Operations	10,528.98	8,451.30	3,194.01	32,930.97	10,321.94
(b)	Other Income	1,148.00	39.96	314.14	932.33	1,050.05
	Total Income (a+b)	11,676.98	8,491.26	3,508.15	33,863.30	11,371.99
II	Expenses					
(a)	Cost of projects	13,503.11	4,277.33	4,778.86	34,195.83	15,175.35
(b)	Changes in inventories of finished goods, work in progress and stock-in-trade	-5,055.34	2,260.85	-2,249.32	-8,407.43	-7,224.85
(c)	Employee benefits expenses	64.13	66.76	51.62	225.83	159.94
(d)	Finance costs	8.16	-0.59	30.87	17.12	31.94
(e)	Depreciation and amortisation expenses	1.85	3.29	1.86	9.97	5.75
(f)	Other expenses	186.90	53.68	58.95	372.47	209.83
	Total Expenses (II)	8,708.81	6,661.32	2,672.85	26,413.79	8,357.97
III	Profit / (loss) before exceptional items and tax (I-II)	2,968.17	1,829.94	835.30	7,449.51	3,014.02
IV	Exceptional items (prior period expenses)	-	-	-	17.35	-
V	Profit / (loss) before tax (III-IV)	2,968.17	1,829.94	835.30	7,432.16	3,014.02
VI	Tax Expense:					
(1)	Current Tax	636.44	454.77	165.39	1,966.91	575.98
(2)	Deferred Tax	17.90	-1.46	1.17	17.27	-0.29
(3)	Adjustment of tax pertaining to earlier period	0.00	61.83	-	61.83	-25.96
	Total tax expense/(credit) (VI)	654.33	515.14	166.56	2,046.01	549.74
VII	Profit/(Loss) for the period (V-VI)	2,313.84	1,314.80	668.74	5,386.15	2,464.28
	Items that will not be reclassified to profit or loss					
(a)	Remeasurement gain/(loss) on defined benefit plans	0.63	-	-0.15	0.63	-0.15
(b)	Fair value gain/(loss) from investment in equity instruments	-8.36	27.80	8.78	19.50	1.39
(c)	Income tax relating to items that will not be reclassified to profit and loss	-1.76	-3.68	2.55	-5.29	0.69
VIII	Total other comprehensive income / (expense), net of tax	-9.49	24.13	11.17	14.84	1.92
XI	Total Comprehensive Income for the period (VII-VIII) Comprising Profit (Loss) and Other Comprehensive Income for the period)	2,304.35	1,338.93	679.91	5,400.99	2,466.20
X	Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	4,040.10	4,040.10	2,020.05	4,040.10	4,040.10
XI	Other equity	8,973.01	6,668.67	3,652.83	8,973.01	3,652.83
XI	Earnings per Share (not annualised) :					
(1)	Basic (in Rupees)	22.69	3.31	2.82	22.69	10.38
(2)	Diluted (in Rupees)	22.69	3.31	2.82	22.69	10.38
	Current Ratio (Refer Note 19)	2.44	1.49	2.50	2.44	2.50
	Debit Service Coverage Ratio (Refer Note 19)	1.37	2.15	2.76	0.84	2.76
	Long Term Debt to Working Capital (Refer Note 19)	0.90	0.80	0.58	0.90	0.58
	Current Liability Ratio (Refer Note 19)	0.43	0.72	0.53	0.43	0.53
	Debt Equity Ratio (Refer Note 19)	5.45	5.32	0.04	5.45	0.04
	Total Debts to Total Assets Ratio (Refer Note 19)	0.75	0.87	0.71	0.75	0.71
	Operating Margin% (Refer Note 19)	28.29%	21.68%	0.00%	22.70%	29.57%
	Net Profit Margin% (Refer Note 19)	19.82%	15.48%	19.06%	15.91%	21.67%

* Excluding Share Forfeited amount of Rs 189.27 Lacs

SHRADDHA PRIME PROJECTS LIMITED

Sudhir Mehta
 MANAGING DIRECTOR
 Mumbai
 Date: 28/05/2026



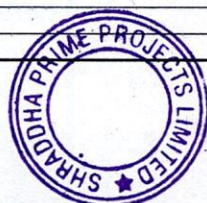
SHRADDHA PRIME PROJECTS LIMITED

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 website: www.shraddhaprimeprojects.in | email: shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793
 AUDITED STANDALONE BALANCE SHEET AS AT 31 MARCH 2026

(Rupees in lakhs)

Sr. No.	Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
A.	ASSETS		
I	Non-current assets		
(a)	Property, plant and equipment	24.10	1.75
(b)	Intangible asset	-	17.35
(c)	Right-of-use assets	5.65	16.43
(d)	Investment in partnership firms	7,685.25	901.96
(e)	Financial assets		
(i)	Investments	3,109.33	562.88
(f)	Deferred tax assets (net)	-	3.47
(g)	Other Non-current asstes	-	-
	Total non-current assets	10,824.32	1,503.85
II	Current assets		
(a)	Inventories	28,134.98	19,727.55
(b)	Financial assets		
(i)	Investments	-	-
(ii)	Trade receivables	3.78	1.62
(iii)	Cash and cash equivalents	2,603.99	608.03
(iv)	Loans and advances	9,514.01	4,045.44
(v)	Other financial assets	-	-
(c)	Other current assets	1,398.74	1,236.88
	Total current assets	41,655.50	25,619.52
	Total assets	52,479.83	27,123.37
B.	EQUITY AND LIABILITIES		
I	Equity		
(a)	Equity share capital	4,229.37	4,229.37
(b)	Other equity	8,973.01	3,652.83
	Total equity	13,202.38	7,882.19
II	Non-current liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	22,178.81	8,988.16
(i)	Lease Liability	1.42	16.03
(ii)	Others Financial Liabilities	-	-
(b)	Provisions	8.26	4.47
(c)	Deferred tax liabilities (net)	19.09	-
(d)	Other Non Current Liabilities	-	-
	Total non-current liabilities	22,207.59	9,008.67
III	Current liabilities		
(a)	Financial liabilities		
(i)	Borrowings	872.09	229.54
(ii)	Lease liabilities	4.91	1.72
(iii)	Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	2,673.30	1,528.86
(iv)	Other current financial liabilities	1.50	1.50
(b)	Provisions	281.34	695.80
(c)	Other current liabilities	13,236.72	7,775.09
	Total current liabilities	17,069.86	10,232.51
	Total liabilities	39,277.45	19,241.18
	Total equity and liabilities	52,479.83	27,123.37

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STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH 2026			
(Rupees in lakhs)			
Particulars	For the Year ended 31-Mar-2026	For the Year ended 31-Mar-2025	
A. Cash flows from operating activities			
Profit/(loss) before tax	7,432.16	3,014.02	
Adjustments for:			
Depreciation and amortisation expenses	9.97	5.75	
Exceptional Item	17.35	-	
ROU Asset written off	10.79	-	
Interest on Lease Liability	1.50	1.54	
Interest income	-1,231.18	-281.63	
Operating profit / (loss) before working capital changes	6,240.58	2,739.68	
Changes in working capital:			
Increase / (decrease) in trade payables	1,144.44	498.38	
Increase / (decrease) in other current liabilities	5,461.63	5,791.10	
Increase / (decrease) in provisions	-410.66	683.75	
Increase / (decrease) in other current financial liabilities	-	-0.83	
(Increase) / decrease in other financial assets and other current assets	-161.09	-934.64	
(Increase) / decrease in short term loan and advances	-5,468.57	-4,045.44	
(Increase) / decrease in trade receivable	-2.16	-1.62	
(Increase) / decrease in inventories	-8,407.43	-7,224.85	
Net changes in working capital	-7,843.85	-5,234.15	
Cash flow from operating activities post working capital changes	-1,603.27	-2,494.47	
Less: Income taxes (paid)/ refunded, net	-2,028.74	-550.02	
Net cash generated from / (used in) operating activities (A)	-3,632.01	-3,044.49	
B. Cash flows from investing activities			
Proceeds/(investments) in fixed deposits & shares (net)	-136.10	-399.71	
Purchased of Fixed Assets	-29.06	-19.20	
Investment in partnership firms	-9,193.63	675.55	
Interest received	1,231.18	281.63	
Net cash generated from / (used in) investing activities (B)	-8,127.62	538.27	
C. Cash flows from financing activities			
Proceeds from non current borrowings	13,190.65	7,588.16	
Proceeds from current borrowings (net)	642.55	-4,506.07	
Proceeds from rights shares issue	-	-	
Payment of lease liabilities	3.18	-2.14	
Dividend paid	-80.80	-40.45	
Net cash generated from / (used in) financing activities (C)	13,755.58	3,039.50	
Net increase / (decrease) in cash and cash equivalents (A+B+C)	1,995.96	533.28	
Cash and Cash equivalents at the beginning of the year	608.03	74.76	
Cash and Cash equivalents at end of year	2,603.99	608.04	
<u>Cash and Cash equivalents comprise of</u>			
Cash on hand	11.20	1.23	
<u>Balances with banks</u>			
In current accounts	2,592.79	606.80	
Total	2,603.99	608.03	



SHRADDHA PRIME PROJECTS LIMITED

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Notes to Standalone financial results:

- The above audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28 May 2026
- These standalone financial results have been prepared in accordance with the recognition and measurement of Indian Accounting Standards (Ind AS) as notified under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the standalone financial results are reflective of the disclosure requirements of Ind AS 108 Operating Segments. Further, the operations of the company is domiciled in India and therefore there are no reportable geographical segment.
- The company has entered into a Redevelopment Agreement ("DA") with the "New adarsh Villa Co-operative Housing Society Limited" dated 20/02/2026 and the same is expected to be completed by end of December 2030. This project has total revenue generation capacity of approx Rs. 118 Cr.
- The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year upto 31 March 2026 and the unaudited published year-to-date figures upto 31 December 2025, being the date of the end of the third quarter of the financial year which were subject to limited review.
- The Company has entered into Partnership firm agreement as on 17th February, 2026 as a partner in a newly incorporation partnership firm, shraddha vastu Developers which was formed on the 17th February, 2026. the company profit sharing ratio in the firm is 95%
- The Company has entered into Partnership firm agreement as on 22nd January, 2026 as a partner in a newly incorporation partnership firm, Shraddha sai infra which was formed on the 22nd January, 2026. the company profit sharing ratio in the firm is 51%
- The Company has entered into Partnership firm agreement as on 06th January, 2026 as a partner in a newly incorporation partnership firm, Shraddha Harmany which was formed on the 06th January, 2026. the company profit sharing ratio in the firm is 95%
- The Company has increased authorised share capital of the company from Rs 45,00,00,000 divided into 4,50,00,000 equity shares of Rs 10/- each to Rs 65,00,00,000 by creation of additional 2,00,00,000 equity shares of Rs 10/- each.
- Holding Company has paid Interim Dividend of Rs.0.20 per share during the year.
- Due to insufficient information from the Company, we are unable to classify creditors as MSMEs and Non MSMEs in the financial statements."
- Cost of Projects reflecting in financials includes funding cost of project i.e (Finance cost).
- The company's other income for the period comprises non-operation income, primarily consisting of Profit from its subsidiary limited liability Partnership (LLP's) and Firm amounting to 484.35 lacs for the Quarter ended March 2026
- During the Years company issued on Private placement basis Non-convertible Debentures aggregating to 58 Crores, coupon rate 20.04% same redeemable on 07-12-2028
- The company is in initial stages of selling Permanent Transit Camp (PTC) units from its Project " Shree Ganeshkrupa SRA CHS" to its subsidiary firm M/s Shree Krishna Raul Developers under clubbing scheme of Slum Rehabilitation Authority (SRA). Area under consideration will be approx 4,132.95 SQ MT and this transaction currently will not have any impact on profitability of the company since " Shree Ganeshkrupa SRA CHS" project has still not reached to revenue recognition stage under Percentage Completion Method followed by the company for recognising its revenue.
- The Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash Flow.

17 Information on standalone results:

(Rs. In Lakhs)

Particulars	Three months ended			Year ended	
	31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
Revenue from operations	10,528.98	8,451.30	3,194.01	32,930.97	10,321.94
Profit / (loss) before tax	2,968.17	1,829.94	835.30	7,449.51	3,014.02
Profit / (loss) after tax	2,313.84	1,314.80	668.74	5,386.15	2,464.28
Total comprehensive income / (expense), net of tax	2,304.35	1,338.93	679.91	5,400.99	2,466.20

- The previous period figures have been regrouped/reclassified, wherever necessary to confirm to current period's presentation.
- "Definitions for Ratios:-
a) Current Ratio :: Current Assets/ Current Liabilities
b) Long term Debt to Working Capital Ratio :: Long Term Debt/ Working Capital
c) Current Liability Ratio :: Current Liabilities / Total Liabilities
d) Total Debts to Total Assets Ratio :: Total Debts /Total Assets
e) Debt Equity Ratio :: Total Debt/ Total Equity (Share Capital+ Applicable Reserves)
f) Net Debt Equity Ratio :: Total Debt less Cash & Cash Equivalent, Fixed Deposits and Liquid Investments/ Total Equity (Share Capital+ Applicable Reserves)
g) Debt Service Coverage Ratio* :: Earnings before Interest Expenses#, Depreciation and Tax (excludes Exceptional Item) / (Interest Expenses + Principal Repayment (excluding refinancing, prepayment and group debt))
h) Interest Service Coverage Ratio* :: Earnings before Interest Expenses#, Depreciation and Tax (excludes Exceptional Item) / Interest cost
i) Debtors Turnover* :: Revenue from Operations/ Average Trade Receivables
j) Inventory Turnover* :: Cost of Sales/ Average Finished Inventory
k) Bad Debt to Account Receivable Ratio :: Bad Debt/ Average Trade Receivables
l) Operating Margin% :: Earnings before Interest Expenses#, Depreciation, Tax, & Exceptional Item less Other Income/ Revenue from Operation
m) Net Profit Margin% :: Profit After tax/ Total Income
Interest expenses represents Finance cost debited to Statement of Profit and Loss and Interest cost charged through cost of projects.

Place: Mumbai

Date: 28/05/2026



For and on behalf of the Board of Directors of
Shraddha Prime Projects Limited

Sudhir Mehta
Managing Director
DIN: 02215452

Independent Auditor's Report on the Quarterly and year to date audited Standalone Financial Results of Shraddha Prime Projects Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Shraddha Prime Projects Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Shraddha Prime Projects Limited** (formerly known as "Towa Sokki Limited") (hereinafter referred to as 'the Company') for the year ended March 31, 2026, ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i) is presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations in this regard; and
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

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 Auditor's Responsibilities for the Audit of the standalone annual financial results 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 standalone annual 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in accordance with the Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

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

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 Statement, 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 standalone annual 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance of the Company 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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on these Statements is not modified in respect of the above matter.

For Monika Jain & Co,
Chartered Accountants
FRN: 130708W



CA Ronak Gandhi
Partner

Membership No.: 169755

UDIN.: 26169755MBEVWK9695



Place: Mumbai

Date.: 28th May 2026

SHRADDHA PRIME PROJECTS LIMITED

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Statement of audited consolidated Financial results for the Quarter and Year ended 31 March 2026

(Amount in lakh except per share data or as otherwise stated)

Particulars		Three Months Ended			Year Ended	
		31 Mar 2026	31 Dec 2025	31 Mar 2025	31 Mar 2026	31 Mar 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Income					
a)	Revenue From Operations	18,631.12	12,901.13	4,814.40	50,835.41	15,558.28
b)	Other Income	664.14	(7.07)	146.06	1,263.19	458.28
	Total Income (a+b)	19,295.26	12,894.06	4,960.47	52,098.60	16,016.56
II	Expenses					
a)	Cost of Project	23,100.53	10,385.24	5,847.65	54,422.24	22,742.58
b)	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(5,880.99)	403.00	(2,933.63)	(10,973.39)	(10,662.68)
c)	Employee benefits expense	94.08	122.96	80.68	351.06	204.63
d)	Finance Costs	8.16	(11.50)	30.87	17.12	31.94
e)	Depreciation and amortisation expenses	3.46	4.64	1.95	13.13	6.10
f)	Other Expenses	(1,036.13)	(27.12)	999.86	407.63	219.21
	Total Expenses (II)	16,289.11	10,877.22	4,027.38	44,237.79	12,541.79
III	Profit/(loss) before exceptional items and tax (I-II)	3,006.15	2,016.84	933.09	7,860.81	3,474.77
IV	Exceptional items (prior period expenses)	-	-	-	17.35	-
V	Profit/ (loss) before extraordinary items and tax (IV-V)	3,006.15	2,016.84	933.09	7,843.46	3,474.77
VI	Tax Expense:					
(1)	Current Tax	665.31	608.39	257.48	2,390.31	1,004.14
(2)	Deferred Tax	17.90	(1.46)	1.18	17.27	(0.29)
(3)	Adjustment of tax pertaining to earlier period	(7.23)	104.32	-	97.09	(20.62)
	Total tax expense/(credit) (VI)	675.97	711.25	258.66	2,504.67	983.23
VII	Profit/(Loss) for the period (V-VI)	2,330.18	1,305.59	674.43	5,338.79	2,491.54
	Profit/(Loss) for the period attributable to:					
(a)	Owners of the Company	2,313.81	1,370.17	668.73	5,386.16	2,464.28
(b)	Non-controlling Interest	16.37	(64.58)	5.70	(47.37)	27.26
VIII	Other comprehensive income / (expense)					
	Items that will not be reclassified to profit or loss					
(a)	Remeasurement gain/(loss) on defined benefit plans	0.63	-	7.24	0.63	(0.15)
(b)	Fair value gain/(loss) from investment in equity instruments	(8.36)	30.06	3.25	19.50	1.37
(c)	Income tax relating to items that will not be reclassified to profit and loss	(1.76)	(3.81)	0.69	(5.29)	0.69
	Total other comprehensive income / (expense), net of tax (VIII)	(9.49)	26.24	11.17	14.84	1.92
X	Other Comprehensive Income					
(a)	Owners of the Company	(9.49)	26.24	11.17	14.84	1.92
(b)	Non-controlling Interest	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X) Comprising Profit/(Loss) and Other Comprehensive Income for the period	2,320.68	1,331.83	685.60	5,353.63	2,493.46
	Profit/(Loss) and Other Comprehensive Income for the period for the period attributable to:					
(a)	Owners of the Company	2,304.32	1,396.41	679.90	5,401.00	2,466.20
(b)	Non-controlling Interest	16.37	(64.58)	5.70	(47.37)	27.26
XII	Paid-up Equity Share Capital (Face Value of the share Rs 10/- each)	4,040.10	4,040.10	4,040.10	4,040.10	4,040.10
XIII	Other Equity	8,973.01	6,668.67	3,652.83	8,973.01	3,652.83
XIV	Earnings per Share (not annualised) :					
(1)	Basic	5.74	3.30	2.89	13.21	9.87
(2)	Diluted	2.89	3.30	2.89	13.21	9.87
XV	Current Ratio (Refer Note 18)	2.14	1.45	0.61	2.14	3.21
XVI	Long Term Debt to Working Capital (Refer Note 18)	0.71	0.78	1.01	0.71	0.72
XVII	Current Liability Ratio (Refer Note 18)	0.55	0.74	1.66	0.55	0.39
XVIII	Debt Equity Ratio (Refer Note 18)	6.19	6.99	1.43	6.19	2.35
XIX	Total Debts to Total Assets Ratio (Refer Note 18)	0.80	0.92	1.03	0.80	0.74
XX	Inventory Turnover*	-	-	-	-	-
XXI	Debtors Turnover *	-	-	-	-	-
XXIII	Debit Service Coverage Ratio (Refer Note 18)	0.67	0.70	0.21	0.51	2.76
XXII	Operating Margin % (Refer Note 18)	22.86%	15.58%	14.00%	22.10%	22.58%
XXIII	Net Profit Margin % (Refer Note 18)	12.03%	10.33%	13.82%	10.28%	15.57%

* Excluding Share Forfeited amount of Rs 189.27 Lacs

For and on behalf of the Board of Directors of
 Shraddha Prime Projects Limited


 Sudhir Mehta
 Managing Director
 DIN: 02215452
 Place: Mumbai
 Date: 28/05/2026



SHRADDHA PRIME PROJECTS LIMITED

AUDITED CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2026

(Rupees in lakhs)

Sr. No.	Particulars	As at 31-Mar-26	As at 31-Mar-25
A	ASSETS		
I	Non-current assets		
(a)	Property plant and equipment	54.69	3.73
(b)	Intangible Assets	7.13	24.48
(c)	Right-of-use assets	5.65	16.43
(d)	Financial assets	-	-
(i)	Investments	3,221.46	680.50
(e)	Deferred tax assets	-	3.47
(f)	Other Non-current assets	0.31	-
	Total non-current assets	3,289.25	728.62
II	Current assets		
(a)	Inventories	38,855.00	27,826.67
(b)	Financial assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	3.78	1.62
(iii)	Cash and cash equivalents	3,397.69	1,040.71
(iv)	Loans and advances	15,217.02	6,454.42
(v)	Other financial assets	1,000.00	0.31
(c)	Other current assets	8,166.97	2,499.42
	Total current assets	66,640.46	37,823.15
	Total assets	69,929.70	38,551.77
B	EQUITY AND LIABILITIES		
I	Equity		
(a)	Equity share capital	4,229.37	4,229.37
(b)	Other equity	8,973.01	3,652.83
(c)	Non controlling interest	451.59	179.97
	Total equity	13,653.97	8,062.16
II	Non-current Liabilities		
(a)	Financial liabilities		
(i)	Borrowings	25,079.79	18,692.93
(ii)	Lease liabilities	1.42	16.03
(iii)	Others Financial Liabilities	-	-
(b)	Provisions	8.26	4.47
(c)	Deferred Tax Liabilities (net)	19.09	-
(d)	Other Non Current Liabilities	-	-
	Total non-current liabilities	25,108.57	18,713.44
III	Current liabilities		
(a)	Financial liabilities		
(i)	Borrowings	1,079.53	232.36
(ii)	Lease liabilities	4.91	1.72
(iii)	Trade payables	-	-
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	9,767.59	2,634.86
(iv)	Other current financial liabilities	1.50	5.28
(b)	Provisions	6,426.04	728.67
(c)	Other current liabilities	13,887.60	8,173.28
	Total current liabilities	31,167.17	11,776.18
	Total Liabilities	56,275.73	30,489.62
	Total equity and liabilities	69,929.70	38,551.77

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SHRADDHA PRIME PROJECTS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

(Rupees in lakhs)

	Particulars	For the Year ended 31-Mar-2026	For the Year ended 31-Mar-2025
A.	Cash flows from operating activities		
	Profit/(loss) before tax	7,843.46	3,474.77
	Adjustments for:		
	Depreciation and amortisation expenses	13.13	6.10
	Interest Income	(1,258.23)	(458.28)
	Exceptional Item	17.35	-
	ROU Asset written off	10.79	-
	Interest on Lease Liability	1.50	-
	Share of loss from associates	0.03	-
	Operating profit / (loss) before working capital changes	6,628.03	3,022.59
	Changes in working capital:		
	Increase / (Decrease) in trade payables	7,132.72	364.79
	Increase / (Decrease) in other current liabilities	5,714.32	2.95
	Increase / (Decrease) in provisions	5,701.16	699.71
	Increase / (Decrease) in other current financial liabilities	(3.78)	5,150.73
	(Increase) / (Decrease) in other financial assets and other current assets	(6,667.24)	(1,334.72)
	(Increase) / (Decrease) in short term loan and advances	(8,762.60)	(3,362.80)
	(Increase) / (Decrease) in trade receivables	(2.16)	(360.28)
	(Increase) / (Decrease) in inventories	(11,028.32)	(10,662.68)
	Net changes in working capital	(7,915.89)	(9,502.29)
	Cash flow from operating activities post working capital changes	(1,287.86)	(6,479.70)
	Less: Income taxes (paid)/refunded, net	2,547.09	(983.52)
	Net cash generated from / (used in) operating activities (A)	(3,834.95)	(7,463.22)
B.	Cash flows from investing activities		
	Proceeds/(investments) in fixed deposits & shares (net)	(2,540.96)	(584.25)
	Purchase of Fixed Assets	(57.67)	(19.20)
	Interest received	1,258.23	458.28
	NCI's Contribution/Withdrawal in/from Subsidiary Firm's	375.92	-
	Net cash generated from / (used in) investing activities (B)	(964.48)	(145.17)
C.	Cash flows from financing activities		
	Proceeds from non current borrowings	6,386.86	13,422.42
	Proceeds from current borrowings (net)	847.17	(4,844.19)
	Payment of lease liabilities	3.18	-
	Dividend Paid	(80.80)	(40.40)
	Net cash generated from / (used in) financing activities (C)	7,156.41	8,537.83
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	2,356.98	929.45
	Cash and Cash equivalents at the beginning of the year	1,040.71	111.26
	Cash and Cash equivalents at end of year	3,397.69	1,040.71
D.	Cash and Cash equivalents comprise of		
	Cash on hand	70.59	18.95
	Balances with banks		
	In current accounts	3,327.10	1,021.76
	Total	3,397.69	1,040.71

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SHRADDHA PRIME PROJECTS LIMITED

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
website: www.shraddhaprimeprojects.in | email : shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Notes to consolidated financial results:

- The above audited consolidated financial results of Shraddha Prime Projects Limited ('the Company'), its subsidiaries being partnership and limited liability partnership firms (together referred as "the Group") have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28 May 2026.
- These consolidated financial results have been prepared in accordance with the recognition and measurement of Indian Accounting Standards (Ind AS) as notified under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the consolidated financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments. Further, the operations of the Group is domiciled in India and therefore there are no reportable geographical segment.
- The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year upto 31 March 2026 and the unaudited published year-to-date figures upto 31 December 2025, being the date of the end of the third quarter of the financial year which were subject to limited review.
- The Company has entered into Partnership firm agreement as on 17th February, 2026 as a partner in a newly incorporated partnership firm, Shraddha Vastu Developers which was formed on the 17th February, 2026. the company profit sharing ratio in the firm is 95%
- The Company has entered into Partnership firm agreement as on 22nd January, 2026 as a partner in a newly incorporated partnership firm, Shraddha Sai Infra which was formed on the 22nd January, 2026. the company profit sharing ratio in the firm is 51%
- The Company has entered into Partnership firm agreement as on 06th January, 2026 as a partner in a newly incorporated partnership firm, Shraddha Harmony which was formed on the 06th January, 2026. the company profit sharing ratio in the firm is 95%
- The Company has increased authorised share capital of the company from Rs 45,00,00,000 divided into 4,50,00,000 equity shares of Rs 10/- each to Rs 65,00,00,000 by creation of additional 2,00,00,000 equity shares of Rs 10/- each.
- Holding Company has paid Interim Dividend of Rs.0.20 per share during the year.
- Due to insufficient information from the Company, we are unable to classify creditors as MSMEs and Non MSMEs in the financial statements."
- The Standalone Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) Statement of Cash Flow.
- The company's other income for the period comprises non-operation income, primarily consisting of Profit from its subsidiary limited liability Partnership (LLP's) and Firm amounting to 484.35 lacs for the Quarter ended March 2026
- Cost of Projects reflecting in financials includes funding cost of project i.e (Finance cost).
- The company is in initial stages of selling Permanent Transit Camp (PTC) units from its Project "Shree Ganeshkrupa SRA CHS" to its subsidiary firm M/s Shree Krishna Rahul Developers under clubbing scheme of Slum Rehabilitation Authority (SRA). Area under consideration will be approx 4,132.95 SQ MT and this transaction currently will not have any impact on profitability of the company since "Shree Ganeshkrupa SRA CHS" project has still not reached to revenue recognition stage under Percentage Completion Method followed by the company for recognising its revenue but M/s Shree Krishna Rahul Developers booked the provision of expenses on provisional basis and claimed expenses under Percentage Completion Method.
- This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

16 Information on consolidated results:

(Rs. In Lakhs)

Particulars	Three months ended			Year ended	
	31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
Revenue from operations	18,631.12	12,901.13	4,814.40	50,835.41	15,558.28
Profit / (loss) before tax	3,006.15	2,016.84	933.09	7,843.46	3,474.77
Profit / (loss) after tax	2,330.18	1,305.59	674.43	5,338.79	2,491.54
Total comprehensive income / (expense), net of tax	2,320.68	1,331.83	685.60	5,353.63	2,493.46

- The previous period figures have been regrouped/reclassified, wherever necessary to confirm to current period's presentation.
- "Definitions for Ratios:-
 - Current Ratio :: Current Assets/ Current Liabilities
 - Long term Debt to Working Capital Ratio :: Long Term Debt/ Working Capital
 - Current Liability Ratio :: Current Liabilities / Total Liabilities
 - Total Debts to Total Assets Ratio :: Total Debts /Total Assets
 - Debt Equity Ratio :: Total Debt/ Total Equity (Share Capital+ Applicable Reserves)
 - Net Debt Equity Ratio :: Total Debt less Cash & Cash Equivalent, Fixed Deposits and Liquid Investments/ Total Equity (Share Capital+ Applicable Reserves)
 - Debt Service Coverage Ratio* :: Earnings before Interest Expenses#, Depreciation and Tax (excludes Exceptional Item) / (Interest Expenses + Principal Repayment (excluding refinancing, prepayment and group debt))
 - Interest Service Coverage Ratio* :: Earnings before Interest Expenses#, Depreciation and Tax (excludes Exceptional Item) / Interest cost
 - Debtors Turnover* :: Revenue from Operations/ Average Trade Receivables
 - Inventory Turnover* :: Cost of Sales/ Average Finished Inventory
 - Bad Debt to Account Receivable Ratio :: Bad Debt/ Average Trade Receivables
 - Operating Margin% :: Earnings before Interest Expenses#, Depreciation, Tax, & Exceptional Item less Other Income/ Revenue from Operation
 - Net Profit Margin% :: Profit After tax/ Total Income

Interest expenses represents Finance cost debited to Statement of Profit and Loss and Interest cost charged through cost of projects.

* in times

Place: Mumbai

Date: 28/05/2026



For and on behalf of the Board of Directors of
Shraddha Prime Projects Limited


Sudhir Mehta
Managing Director
DIN: 02215452

Independent Auditor's Limited Review Report on the Audited Consolidated Financial Results of Shraddha Prime Projects Limited for the quarter ended 31st March 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Shraddha Prime Projects Limited

Opinion

We have audited the accompanying consolidated annual financial results of **Shraddha Prime Projects Limited** (formerly known as "Towa Sokki Limited") (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its jointly controlled entities for the year ended March 31, 2026, ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor on separate audited financial statements of the subsidiaries, the aforesaid Statement:

- 1) includes the annual financial results of the Holding Company and the entities enumerated in **Annexure 1** to this report
- 2) is presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations in this regard; and
- 3) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group and its jointly controlled entities for the year ended March 31, 2026.

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 Auditor's Responsibilities for the Audit of the consolidated annual financial results section of our report. We are independent of the Group and its jointly controlled entities 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 consolidated annual 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

This Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group and its jointly controlled entities in accordance with the recognition and measurement principles laid down in the



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applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its jointly controlled entities are responsible for assessing the ability of the Group and of its jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

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

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 Statement, 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 Holding Company has adequate internal financial controls with reference to consolidated annual 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 Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the Group and of its jointly controlled entities 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 Statement 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 Group and its jointly controlled entities to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and of its jointly controlled entities to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

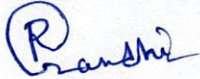
We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- 1) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done.

For Monika Jain & Co,
Chartered Accountants
FRN: 130708W



CA Ronak Gandhi
Partner

Membership No.: 169755

UDIN.: 261697550PLZQW5919



Place: Mumbai

Date.: 28th May 2026

Annexure 1- List of entities included in the results

Sr. No.	Name of the Entity	Relationship with Holding Company
I.	Shraddha Prime Projects Limited	Holding Company
II.	Padmagriha Heights	Subsidiary
III.	Shree Krishna Rahul Developers	
IV.	Shree Mangesh Constructions	
V.	Shraddha Mangalsmruti LLP	
VI.	Roopventures LLP	
VII.	Aajprav Developers LLP	
VIII.	Shraddha World One LLP	
IX.	Shraddha Fortune LLP	
X.	Shraddha Shelter & Stay Spaces	
XI.	Shraddha Avyukta Realtors LLP	
XII.	Shraddha Harmony* (w.e.f. 06 th January 2026)	
XIII.	Shraddha Sai Infra* (w.e.f. 22 nd January 2026)	
XIV.	Shraddha Vastu Developers*(w.e.f. 17 th February 2026)	
XV.	Neuwel Builders And Planner LLP	Associates
XVI.	Vraj Shraddha Developers LLP	

* Not considered for Consolidation as there were no operations/transactions till 31st March 2026.





Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

SHRADDHA
PRIME
PROJECTS LTD.
CONSTRUCTING VALUE

Ref: D:/Shraddha/Bse/2026-27
May 28, 2026

BSE Ltd.
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Symbol: **SHRADDHA**

Security Code: 531771

Sub: Declaration Pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligation and Disclosures Requirements), Regulations, 2015

DECLARATION

I, Sudhir Balu Mehta, Managing Director (DIN- 02215452) of Shraddha Prime Projects Limited having CIN: L70100MH1993PLC394793 hereby declare that, the Statutory Auditors of the Company, M/s. Monika Jain & Co. (FRN 130708W) have issued an Audit Report with Un-modified Opinion on Consolidated and Standalone Audited Financial Results of the Company for the fourth quarter and year ended on 31st March, 2026.

This declaration is given in compliance to Regulation 33(3) (d) of the SEBI (Listing Obligations and disclosures Requirements) Regulations, 2015, as amended by SEBI (Listing Obligations and disclosures Requirements) (Amendment) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/00 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your record.

Yours Sincerely,

Sudhir Balu Mehta
Managing Director
(DIN- 02215452)