



HAMPTON SKY REALTY LIMITED

HAMPTON/2024-25
Dated: September 07, 2024

The Manager,
BSE Limited
Department of Corporate Services
Floor 25, P.J. Towers, Dalal Street
Mumbai - 400 001
Email: corp.relations@bseindia.com

BSE Scrip Code: 526407

Sub: “Intimation of 37th Annual General Meeting”

Dear Sir/Madam,

This is to inform you that Thirty Seventh (37th) Annual General Meeting (“AGM”) of the Members of **HAMPTON SKY REALTY LIMITED** (*formerly known as Ritesh Properties and Industries Limited*) will be held on Monday, 30th day of September, 2024 at 12.15 P.M. through video conferencing (‘VC’)/other audio visual means (“OAVM”) in accordance with the applicable provisions of the Companies act, 2013 (“Act”) and the rules made thereunder, read with General Circular No. 09/2023 dated September 25, 2023 issued by Ministry of Corporate Affairs (“MCA”), Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 issued by Securities and Exchange Board of India and other applicable circulars (Collectively referred as “Applicable Circulars”). The copy of notice of the aforesaid Meeting is enclosed for your records which is being posted on the website of the Company i.e. <https://hamptonsky.in/pdf/Hampton-Sky-Realty-Limited-Annual-Report-2023-2024.pdf>

We would like to inform you that in respect of 37th Annual General Meeting to be held on Monday, September 30th, 2024, the voting rights shall be reckoned on the paid-up value of equity shares registered in the name of the Members on Monday 23rd September, 2024.

The Remote Evoting Start Date and time is Friday 27th September, 2024 at 09:00 am onwards.
The Remote Evoting end Date and time is Sunday 29th September, 2024 at 05:00 pm.

Thanking You,
Yours Faithfully,
For Hampton Sky Realty Limited
(*formerly known as Ritesh Properties and Industries Limited*)

Tarandeep Kaur
Company Secretary
[Membership No. A42144]

Encl. as above



37TH
ANNUAL REPORT
2023-24

Corporate Information

Board of Directors

Chairman cum Managing Director	:	Mr. Sanjeev Arora
Executive Directors	:	Mr. Kavya Arora Mr. Roop Kishore Fatehpuria (ceased w.e.f April 01, 2024)
Non-Executive Director	:	Mrs. Sandhya Arora (w.e.f September 05, 2024)
Independent Directors	:	Mr. Gurpreet Singh Brar Mr. Surendar Kumar Sood Ms. Shweta Sehgal Mr. Deva Pampapathi Reddy (w.e.f October 27, 2023) Ms. Benu Sehgal (w.e.f September 05, 2024) Mr. Probir Arora (w.e.f September 05, 2024) Dr. Sandeep Puri (w.e.f September 05, 2024) Dr. Sulbha Jindal (w.e.f September 05, 2024) Mr. Rupinder Singh Sabharwal (w.e.f September 07, 2024)
Chief Financial Officer (CFO)	:	Mr. Deepak Sharma
Company Secretary and Compliance Officer	:	Ms. Tarandeep Kaur
Statutory Auditors	:	M/s. Khandelwal Jain & Co. Chartered Accountants GF- 8 & 9, Hans Bhawan, 1, Bahadur Shah Zafar Marg, New Delhi – 110002
Secretarial Auditor	:	MZ & Associates, Firm of Company Secretaries Address: I Floor, AIHP Palms, Plot No. 242-243, Udyog Vihar, Phase-IV, Gurugram, Haryana 12201
Bankers	:	Axis Bank Udyog Vihar, Phase-V, Gurgaon 122016 ICICI Bank 6-D, Kitchlu Nagar, Ludhiana-141001
Project Office	:	Hampton Court Business Park, NH-05, Opp. Fortis Hospital, Ldh-Chd Road, Ludhiana141123, Punjab
Registered Office	:	205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar, New Delhi 110008 CIN: L74899DL1987PLC027050 Website: https://hamptonsky.in/
Corporate office	:	Plot No. 312, Udyog Vihar, Phase IV, Gurugram,122015, Haryana
Registrar & Share Transfer Agent	:	Skyline Financial Services Private Limited D-153 A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi-110020 Tel:011-40450193 - 97 Website: www.skylinerta.com

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Awards & Recognition



Hampton Sky Realty Limited was vouchsafed with the "**Achiever Awards 2024**" for Excellence in Real Estate Development.



Hampton Sky Realty Limited was honored with the "**Global Excellence Awards 2024**" for Most Trusted Real Estate Company in Punjab.



Hampton Sky Realty Limited was awarded with "**The Tribune Lifestyle Awards Punjab 2024**" for trusted Real Estate Brand of the region.



Hampton Sky Realty Limited was vouchsafed with the "**Jewel of Punjab awards 2024**"

Chairman's Message

Dear Directors, Shareholders & Partners,

I am truly honored and privileged to address you as the Chairman of this remarkable Company, your long association is a testament to your unwavering commitment and belief in our vision, and I am excited to share our progress, achievements, and plans.

As you are aware we have changed our company's name to Hampton Sky Realty Limited. This has been done to make sure we are more known by what we do, and brand Hampton has been involved with our projects for a long time.

Finally, our dreams & goals are coming true. Presently your company has completed/under-way/planned a total of 10 projects namely Hampton Court Business Park, Hampton Homes, Narayana School@Hampton Court Business Park, Hampton Narayana Super Specialty Hospital, Hampton Plaza, Hampton Estates, Hampton Arcade, Hampton Sky Hotels, Hampton Sky Hospitality, Hampton Farms.

I am also pleased to inform you that our commitment to corporate social responsibility remains unwavering. We have continued to invest in initiatives that positively impact our communities, especially the downtrodden. Your company under CSR is taking care of poor cancer patients and upgrading 3 Civil Hospitals in Punjab along with association of others.

We have already started handing over our residential apartment in the year 2022-23. As of date more than 400 families have been given as we call Khushion Ki Chabi. We hope to reach this number near to 750 in 2024-25.

I take this opportunity to express my sincere gratitude to our shareholders, whose unwavering support has been the bedrock of our achievements. Your trust has empowered us to take bold steps, explore uncharted territories, and make a lasting impact.

In conclusion, I am incredibly optimistic about the future of your company. Our journey so far has been remarkable, and the path ahead is even more promising. As we continue to create value for our shareholders, customers, employees, I invite you to join hands with us on this exciting journey.

Thank you for your time, your trust, and your continued belief in our shared vision. Together, we will continue to redefine the possibilities and achieve new heights of success.

Thank you!

**Your Truly
Sanjeev Arora**



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED

(Formerly Known as Ritesh Properties and Industries Limited)

Regd. Office: 205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar, West New Delhi,
Central Delhi DL 110008 IN

Ph: +91-9212359076

Email-ID: riteshlimited8@gmail.com.

Website: www.hamptonsky.in

CIN: L74899DL1987PLC027050

AGM NOTICE

NOTICE IS HEREBY GIVEN THAT THE 37th ANNUAL GENERAL MEETING ("AGM") OF THE MEMBERS OF HAMPTON SKY REALTY LIMITED (FORMERLY KNOWN AS RITESH PROPERTIES AND INDUSTRIES LIMITED) ("THE COMPANY") FOR THE FINANCIAL YEAR ENDED 31st MARCH 2024 WILL BE HELD ON MONDAY, 30th DAY OF SEPTEMBER 2024 AT 12:15 PM (IST) THROUGH VIDEO CONFERENCING ("VC")/OTHER AUDIO-VISUAL MEANS ("OAVM") FACILITY TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

1. TO RECEIVE, CONSIDER AND ADOPT:

The Audited Standalone Financial Statements and the Audited Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2024, together with the Reports of the Board of Directors and the Auditors thereon;

2. TO APPOINT A DIRECTOR IN PLACE OF MR. SANJEEV ARORA, (DIN: 00077748), WHOSE OFFICE OF DIRECTORSHIP IS LIABLE TO RETIRE BY ROTATION AT THE ENSUING ANNUAL GENERAL MEETING, AND WHO, BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** Mr. Sanjeev Arora, (DIN: 00077748), whose office of directorship is liable to retire by rotation at the ensuing Annual General Meeting, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a director of the Company."

SPECIAL BUSINESS:

3. TO APPOINT DR. SANDEEP PURI (DIN: 10757596) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule IV of the Act and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and the

provisions of Regulation 17, 25 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") as amended from time to time and other applicable laws, and enabling provisions of the Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors and subject to such other approvals as may be required, Dr. Sandeep Puri (DIN: 10757596), who was appointed as an Additional Director in the capacity of an Independent Director, pursuant to the provisions of Section 161(1) of the Act and who meets the criteria for independence ascribed under the Act and the Rules made thereunder and as ascribed under the Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed and regularised as an Independent Director of the Company, not liable to retire by rotation, and to hold office for a term of 5 (five) consecutive years with effect from 05th September 2024 to 04th September 2029.

RESOLVED FURTHER THAT the Board of Directors of the Company or any other person authorized by the Board be and is hereby severally and/ or jointly authorized to take such steps and to do all such acts, deeds, matters and things as may be considered necessary or desirable in this regard for and on behalf of the Company, including but not limited to, filing of necessary forms, returns and submissions under the Act to give effect to this resolution and also to make such alteration and modifications, as may be required.

4. TO APPOINT DR. SULBHA JINDAL (DIN: 10766818) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule IV of the Act and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and the provisions of Regulation 17, 25 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") as amended



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from time to time and other applicable laws, and enabling provisions of the Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors and subject to such other approvals as may be required, Dr. Sulbha Jindal (DIN: 10766818), who was appointed as an Additional Director in the capacity of an Independent Director, pursuant to the provisions of Section 161(1) of the Act and who meets the criteria for independence ascribed under the Act and the Rules made thereunder and as ascribed under the Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing her candidature for the office of Independent Director, be and is hereby appointed and regularised as an Independent Director of the Company, not liable to retire by rotation and to hold office for a term of 5 (five) consecutive years with effect from 05th September 2024 to 04th September 2029.

RESOLVED FURTHER THAT the Board of Directors of the Company or any other person authorized by the Board be and is hereby severally and/or jointly authorized to take such steps and to do all such acts, deeds, matters and things as may be considered necessary or desirable in this regard for and on behalf of the Company, including but not limited to, filing of necessary forms, returns and submissions under the Act to give effect to this resolution and also to make such alteration and modifications, as may be required.

5. TO APPOINT MR. PROBIR ARORA (DIN: 10032179) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with Schedule IV of the Act and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and the provisions of Regulation 17, 25 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) as amended from time to time and other applicable laws, and enabling provisions of the Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors and subject to such other approvals as may be required, Mr. Probir Arora (DIN: 10032179), who was appointed as an Additional Director in the capacity of an Independent Director, pursuant to the provisions of Section 161(1) of the Act and who meets the criteria for independence ascribed under the Act and the Rules made thereunder and as ascribed under the Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed and regularised as an Independent Director of the Company,

not liable to retire by rotation and to hold office for a term of 5 (five) consecutive years with effect from 05th September 2024 to 04th September 2029.

RESOLVED FURTHER THAT the Board of Directors of the Company or any other person authorized by the Board be and is hereby severally and/or jointly authorized to take such steps and to do all such acts, deeds, matters and things as may be considered necessary or desirable in this regard for and on behalf of the Company, including but not limited to, filing of necessary forms, returns and submissions under the Act to give effect to this resolution and also to make such alteration and modifications, as may be required.

6. TO APPOINT MS. BENU SEHGAL (DIN: 03556496) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with Schedule IV of the Act and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and the provisions of Regulation 17, 25 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) as amended from time to time and other applicable laws, and enabling provisions of the Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors and subject to such other approvals as may be required, Ms. Benu Sehgal (DIN: 03556496), who was appointed as an Additional Director in the capacity of an Independent Director, pursuant to the provisions of Section 161(1) of the Act and who meets the criteria for independence ascribed under the Act and the Rules made thereunder and as ascribed under the Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed and regularised as an Independent Director of the Company, not liable to retire by rotation and to hold office for a term of 5 (five) consecutive years with effect from 05th September 2024 to 04th September 2029.

RESOLVED FURTHER THAT the Board of Directors of the Company or any other person authorized by the Board be and is hereby severally and/or jointly authorized to take such steps and to do all such acts, deeds, matters and things as may be considered necessary or desirable in this regard for and on behalf of the Company, including but not limited to, filing of necessary forms, returns and submissions under the Act to give effect to this resolution and also to make such alteration and modifications, as may be required.



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7. TO APPOINT MR. RUPINDER SINGH SABHARWAL (DIN:03592557) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

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

“RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with Schedule IV of the Act and the Companies (Appointment and Qualifications of Directors) Rules, 2014, (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and the provisions of Regulation 17, 25 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) as amended from time to time and other applicable laws, and enabling pursuant to the provisions of the Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors and subject to such other approvals as may be required, the appointment of Mr. Rupinder Singh Sabharwal (DIN:03592557), who was appointed as an Additional Director in the capacity of, designated as an Independent Director, pursuant to the provisions of Section 161(1) of the Act and who meets the criteria for independence ascribed under the Act and the Rules made thereunder and as ascribed under the Listing Regulations and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Independent Director, be and is hereby appointed and regularised being eligible, as an Independent Director of the Company, not liable to retire by rotation and to hold office for a term of 5 (five) consecutive years, i.e. with effect from 07th September 2024 to 06th September 2029, be and is hereby approved.

RESOLVED FURTHER THAT the Board of Directors of the Company or any other person authorized by the Board be and is hereby severally and/ or jointly authorized to take such steps and to do all such acts, deeds, matters and things as may be considered necessary or desirable in this regard for and on behalf of the Company, including but not limited to, filing of necessary forms, returns and submissions under the Act to give effect to this resolution and also to make such alteration and modifications, as may be required”

8. APPOINTMENT OF MRS. SANDHYA ARORA (DIN: 07425174) AS A NON-EXECUTIVE NON-INDEPENDENT DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT in accordance with the provisions of Sections 152 and other applicable provisions of the Companies Act, 2013 (“the Act”) read with the Companies (Appointment and Qualifications of Directors) Rules, 2014 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,

2015 (including any statutory amendment(s), modification(s) or re-enactment(s) thereof, for the time being in force), and enabling provisions of the Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company and subject to such other approvals as may be required, the consent of the members be and is hereby accorded for the appointment of Mrs. Sandhya Arora (DIN: 07425174) as Non-Independent Non-Executive Director of the Company with effect from 05th September 2024, liable to retire by rotation, who was appointed as an Additional Director (Non-Independent Non-Executive), pursuant to the provisions of Section 161(1) of the Act and who has given her consent to act as a Director of the Company and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of Director.

RESOLVED FURTHER THAT the Board of Directors or the Company Secretary of the Company or any other person authorized by the Board of Directors be and is hereby severally and/ or jointly authorised to take such steps and to do all such acts, deeds, matters and things as may be considered necessary or desirable in this regard for and on behalf of the Company, including but not limited to, filing of necessary forms, returns and submissions under the Act to give effect to this resolution and also to make such alteration and modifications, as may be required.

9. RE-APPOINTMENT OF MR. SANJEEV ARORA AS CHAIRMAN & MANAGING DIRECTOR OF THE COMPANY

To consider and if thought fit to pass the following resolution(s) as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 and all other applicable provisions if any, read with Schedule V of the Companies Act, 2013 ('Act') and the rules framed thereunder, and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment thereof for the time being in force), enabling provisions of Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee, Audit Committee, and the Board of Directors, the approval of the Members of the Company be and is hereby accorded for the re-appointment of Mr. Sanjeev Arora (DIN: 00077748), as Chairman and Managing Director of the Company for a period of 3 years with effect from 1st August, 2025 till 31st July, 2028, on the terms and conditions as set out in the Explanatory Statement of this resolution, with powers to the Board of Directors to alter, amend, vary and modify the terms and conditions of the said re-appointment and remuneration payable from time to time as they deem fit in such manner and within the limits prescribed under this resolution and the Act or any statutory amendment(s) and/or modification(s) thereof, without requiring any further approvals of members of the Company.

RESOLVED FURTHER THAT in event of no profit or



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inadequate profit in any financial year during his tenure, the aforesaid remuneration, or such other remuneration as may be mutually agreed and decided by the Board of Director, shall be paid to Mr. Sanjeev Arora as minimum remuneration in compliance with the provisions of the Companies Act, 2013 read with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to take such steps and to do all such acts, deeds, matters and things as may be necessary or desirable to give effect to this resolution."

10. APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS.

To consider, and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), if any, as amended from time to time, the applicable provisions of the Companies Act, 2013 ("**the Act**") along with the rules made thereunder and other applicable laws including any amendment(s), modification(s), variation(s) or re-enactment(s) thereof and the Company's Policy on Related Party Transaction(s) and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and on basis the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the consent of the members of the Company be and is hereby accorded to enter into any contract(s)/ arrangement(s)/ transaction(s)/ any transaction involving a transfer of resources, services or obligations with its related parties (within the meaning of Section 2(76) of the Act, and/ or Regulation 2(1)(zb) of the Listing Regulations), as detailed in the table forming part of the explanatory statement annexed to this Notice, on such terms and conditions as may be decided by the Audit Committee / Board of Directors of the Company.

RESOLVED FURTHER THAT the Board be and is hereby severally and/ or jointly authorized to perform and execute all such deeds, matters and things including delegation of such authority as may be deemed necessary or expedient to give effect to this resolution and for the matters connected therewith or incidental thereto."

RESOLVED FURTHER THAT all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects."

11. APPROVAL OF LOANS, GUARANTEE OR SECURITY UNDER SECTION 185 OF COMPANIES ACT, 2013

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

RESOLVED THAT in supersession of all the previous resolutions passed by the shareholders of the Company, if any, in this regard and pursuant to the provisions of Section 185 and all other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), read with the rules made thereunder and any other applicable laws, if any, and Memorandum of Association and Articles of Association of the Company and subject to such other consents, permissions, approvals, as may be required in that behalf, the approval of the members of the Company be and is hereby accorded to the Board of Directors of the Company to grant inter corporate deposit/loan or give any guarantee or provide any security in connection with loan taken by any entities/ persons covered under the category of 'a person in whom any of the director of the company is interested' as specified in the explanation to clause (b) of sub-section 2 of the section 185 of the Act ("Entities"), from time to time, up to an aggregate amount not exceeding Rs. 1000 Crore (Rupees One Thousand Crore only) outstanding at any point of time, in one or more tranches, provided that such loans/guarantee/security given by the Company shall be utilized by such entities/ persons for their principal business activities.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall be deemed to include any committee thereof) be and is hereby authorized to negotiate, finalise and agree to the terms and conditions of the aforesaid Loans / Guarantees / Securities, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deeds and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable.

RESOLVED FURTHER THAT all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects."

**By Order of the Board of Directors
For Hampton Sky realty limited
(Formerly Ritesh Properties and Industries Limited)**

**Sd/-
(Sanjeev Arora)
Chairman-Cum-Managing Director
DIN: 00077748
Hampton Court, Business Park,
NH 95, Ludhiana-Chandigarh Road,
Ludhiana, Punjab-141123**

**Place: Gurgaon
Date: 05.09.2024**

**Registered Office:
205, Second Floor, Kirti Mahal, Rajendra Place,
New Delhi, Delhi, 110008**



HAMPTON SKY REALTY LIMITED

NOTES:

1. The Ministry of Corporate Affairs (“MCA”) has vide its Circular No. **20/2020, 02/2021, 19/2021, 21/2021, 02/2022 and 10/2022 dated May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022 and December 28, 2022 respectively and latest being 09/2023 dated September 25, 2023** (collectively referred to as “MCA Circulars”) and SEBI has vide its Circular No. **SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 7, 2023** (collectively referred to as “SEBI Circulars”) and other applicable circulars (Collectively referred to as (“Circulars”) permitted holding of the Annual General Meeting (“the Meeting/AGM”) through Video Conferencing (“VC”)/Other Audio Visual Means (“OAVM”), without the physical presence of the Members, Directors, Auditors or other eligible persons at a common venue. In compliance with the provisions of the Companies Act, 2013 (“the Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and aforesaid MCA and SEBI Circulars, the 37th AGM of the Company will be conducted through VC/OAVM.
2. Explanatory Statements pursuant to Section 102 of the Act setting out material facts relating to Special Businesses under item no **3 to 11** of this Notice to be transacted at the 37th AGM is annexed hereto. The recommendation of the Board of Directors of the Company (the “Board”) in terms of Regulation 17(11) of the Listing Regulations is also provided in the said Statement.
3. The 37th AGM of the Company is being convened through VC/OAVM in compliance with the applicable provisions of the Act read with the MCA Circulars and Listing Regulations. In accordance with the provisions of Secretarial Standards – 2 on General Meetings issued by the Institute of Company Secretaries of India (“ICSI”) read with Guidance/ Clarification dated April 15, 2020 issued by ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
4. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the Listing Regulations, Secretarial Standards on General Meeting (SS-2) issued by the ICSI and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM and facility for those Members participating in the AGM to cast vote through e-voting system during the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (“CDSL”) for facilitating voting through electronic means, as the authorized agency. CDSL will be providing facility for voting through remote e-voting, for participation in the 37th AGM through VC/OAVM facility and e-voting during the 37th AGM. The instructions and other information relating to e-voting and the detailed procedure for participating in the meeting through VC / OAVM are given in this Notice under note no 33 to 38.
5. In terms of the MCA Circulars, since the physical attendance of Members has been dispensed with, there is no requirement for the appointment of proxies. Accordingly, the facility to appoint proxies to attend and cast vote for the Members is not available for this AGM. However, in pursuance of Section 113 of the Act, and rules made thereunder, the Body Corporates Members are entitled to appoint their authorised representatives to attend the AGM through VC/OAVM and participate and cast their votes through remote e-voting and e-voting during the 37th AGM of the Company. Hence, the Proxy Form and Attendance Slip are not annexed to this Notice.
6. Institutional/Corporate Shareholders (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., with attested specimen signature of the duly authorized signatory(ies) authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting and e-voting during AGM, to the Scrutinizer by email through its registered email address to cszafar@gmail.com with a copy marked to riteshlimited8@gmail.com and helpdesk.evoting@cdslindia.com.
7. In compliance with the aforesaid MCA Circulars and SEBI Circulars, electronic copy of the Annual Report for the financial year 2023-24 and Notice of the 37th Annual General Meeting of the Company(AGM), inter alia, indicating the process and manner of e-voting will be sent only through electronic mode to all the Members whose email IDs are registered with the Company’s Registrar and Share Transfer Agent/Depository Participant(s) for communication purposes, as the requirement of sending the hard copies of annual report and notice of AGM has been dispensed with. Members may note that the Notice and Annual Report will also be available on the Company’s website www.hamptonsky.in, website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and on the website of the [e-voting service provider](#).
8. The quorum for the Annual General Meeting, as provided in Section 103 of the Act, is thirty members (including a duly authorized representative of a body corporate) and the members present in the meeting through VC/OAVM



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shall be counted for the purpose of quorum pursuant to MCA Circulars.

Voting rights of the members for voting through e-voting shall be in proportion to their share in the paid-up Share Capital of the Company as on **cut-off date i.e. on September 23, 2024.**

9. In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
10. Recorded transcript of the Meeting shall be uploaded on the website of the Company and the same shall also be maintained in safe custody of the Company. The registered office of the Company shall be deemed to be the place of Meeting for the purpose of recording of the minutes of the proceedings of this AGM.
11. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, to their DPs in case shares are held in electronic form or to Company's RTA i.e. Skyline Financial Services Private Limited in case shares are held in physical form.
12. **Dispatch of Annual Report through E-mail**

In accordance with the MCA Circulars and SEBI Circulars, the Notice of the **37th AGM** along with the Annual Report of the Company for the financial year ended 31st March, 2024 are being sent only through electronic mode (e-mail) to those Members whose email addresses are registered with the Company or the Registrar and Share Transfer Agent (the "**RTA**") or with their respective Depository Participant/s (DPs).

Members may note that the Notice and Annual Report for the financial year ended 31st March, 2024 is also available on the Company's website www.hamptonsky.in, websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com respectively and the AGM Notice is also available on the website of CDSL (Agency for providing the Remote e-voting facility) at www.evotingindia.com.

We urge the shareholders for registration and/or updation of their Email id, Permanent Account Number (PAN) and bank mandate with the Company to ensure receipt of Annual Report, dividend and/or any other consideration and other communication timely, faster and easier and more importantly avoids fraudulent encashment of warrants.

Accordingly, to update the details with the Company, the following procedure may be followed:

Updating/Registration	Procedure
Email Id & PAN	Physical Holding: An email requesting for updation/registration of email id with a copy of PAN card and mentioning folio number may be sent to the Company's email id at riteshlimited8@gmail.com or, Company's Registrar and Share Transfer Agent email id at grievances@skylinerta.com .
	Demat Holding: Update the email id/PAN through your Depository Participant. The Company had availed the service provided by CDSL to update email id of shareholders who has demat account with CDSL but has not yet updated email id, by sending SMS to those shareholders to update their email id.
Bank Mandate	Physical Holding: An email requesting for updation/registration of Bank Mandate with a copy of PAN card, cancelled cheque with name printed on cheque, copy of share certificate or any letter received from Company or dividend warrant where folio number is mentioned may be sent to the Company's email id at riteshlimited8@gmail.com or, Company's Registrar and Share Transfer Agent email id at grievances@skylinerta.com .
	Demat Holding: Update the Bank mandate through your Depository Participant

The Company has also issued public notice dated September 05, 2024 urging the shareholders for registration and/ or updation of their email id, Permanent Account Number (PAN) and bank mandate with the Company to ensure receipt of Annual Report, dividend and/or any other consideration and other communication timely, faster and easier and more importantly avoids fraudulent encashment of warrants.

13. Members may please note that in view of the proviso to Regulation 40(1) of the Listing Regulations, securities of listed companies can be transferred only in dematerialised form (DEMAT) with effect from 1st April, 2019 except in case of request received for transmission or transposition of securities. Dematerialisation of shares would help to eliminate risks associated with Physical Shares. In this regard, SEBI has clarified by a Press Release No. 12/2019 dated March 27, 2019, that the said amendments do not prohibit an investor from holding the shares in physical mode and the investor has the option of holding shares in physical mode even after April 1, 2019. However, any investor who is desirous of transferring



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shares (which are held in physical mode) after April 1, 2019, can do so only after the shares are dematerialized.

14. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in physical form can submit their PAN to the Company or its Registrar and Share Transfer Agent.
15. For members who hold shares in physical form, the SEBI, vide its Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated 7th May 2024 read with SEBI/HO/MIRSD/POD- 1/P/CIR/2024/81 dated 10th June 2024, as amended from time to time, has mandated furnishing of PAN linked with Aadhaar and KYC details (i.e. e-mail address, postal address with PIN code, mobile number, bank account details, PAN details linked with Aadhaar etc.). In case any of the aforesaid documents/ details are not available in the record of the Company/ RTA, the member shall not be eligible to lodge grievance or avail any service request from the RTA until they furnish complete KYC details/ documents.
16. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form ISR-3 or SH-14, as the case may be. The said form can be downloaded from the Company's website, www.hamptonsky.in members are requested to submit the said details to their DPs in case the shares are held by them in electronic form and to the Registrar and Share Transfer Agent in case the shares are held in physical form.
17. SEBI vide its Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated 31st July 2023 (subsumed as part of the SEBI Master Circular No. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated 28th December 2023) has issued a Circular for online resolution of disputes in the Indian securities market.

With the said Circular, it is aimed to enhance and streamline the current dispute resolution framework in the Indian securities market by broadening the roles of Stock Exchanges and Depositories and introducing a Common Online Dispute Resolution Portal ("**ODR Portal**"). This portal facilitates online conciliation and arbitration, thereby effectively resolving disputes that arise within the Indian securities market.

Members may note that in case they have any dispute against the Company and/or its RTA, they can file for Online Resolution of Dispute which harnesses online conciliation and online arbitration for resolution of disputes arising in the Indian Securities Market. Members can use this mechanism only after they have lodged their grievance with the Company and SEBI SCORES system and are not satisfied with the outcome. Members may refer to the following weblinks of the Stock Exchanges for more details:

BSE:

<https://bsecrecs.bseindia.com/eecomplaint/frmlInvestorHome.aspx>

18. Members who hold shares in physical form in multiple folios in identical names or joint names in the same order of names are requested to send the share certificates to the Company's RTA for consolidation into single folio.
19. Members are requested to intimate about change in their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to the Company's Registrar and Share Transfer Agent, M/s Skyline Financial Services Private Limited, Address : D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi 110020 (P h o n e N o . : 0 1 1 - 4 0 4 5 0 1 9 3 - 9 7 ; Email:info@skylinerta.com in case the shares are held in physical form and to the Depository Participants (DPs) in case of shares held in electronic form.
20. Non-resident Indian Members are requested to inform Company's Registrar and Share Transfer Agent, M/s Skyline Financial Services Private Limited, Address : D-153A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi 110020 (P h o n e N o . : 0 1 1 - 4 0 4 5 0 1 9 3 - 9 7 ; Email:info@skylinerta.com, immediately of (a) Change in their residential status on return to India for permanent settlement. (b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
21. The Board has appointed Mr. Mohd. Zafar, Practising Company Secretary (FCS:9184), as the scrutinizer to scrutinize the remote e-voting process and also e-voting during the AGM in a fair and transparent manner. The Scrutinizer shall after the conclusion of e-voting at the 37th AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting system and shall make a consolidated Scrutinizer's Report.
22. The Chairman shall, at the end of discussion on the



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- Resolutions on which the voting is to be held, allow voting with the assistance of the scrutinizer, by using e-voting facility for all those Members who are present at the AGM through VC/OAVM but have not cast their votes by availing the remote e-voting facility.
23. The Scrutinizer shall, after the conclusion of voting at the Meeting, first count the votes cast during the Meeting and thereafter unblock the votes cast through remote e-voting and shall make and submit, within two working days, of the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting within two working days of conclusion of the AGM.
 24. The Notice of the AGM shall be placed on the website of the Company and RTA till the date of AGM.
 25. The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.hamptonsky.in immediately after declaration. The Company shall simultaneously forward the results to BSE Limited, where the shares of the Company are listed.
 26. Recorded transcript of the Meeting shall be uploaded on the website of the Company and the same shall also be maintained in safe custody of the Company.
 27. To support the 'Green Initiative', the Members who have not registered their e-mail addresses are requested to register the same with the Company's Registrar and Share Transfer Agent/ Depositories for receiving all communications including Annual Reports, Notices, Circulars etc. from the Company electronically.
 28. Since the AGM will be held through VC/OAVM, the Route Map is not annexed with this Notice.
 29. The remote e-voting facility will be available during the following voting period:
 - i. Commencement of remote e-voting: 09:00 a.m. (IST) Friday, September 27, 2024
 - ii. End of remote e-voting: 5:00 p.m. (IST) Sunday, September 29, 2024.
 30. During this period, the shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut off date i.e. Monday, September 23, 2024 may cast their vote through remote e-voting. The remote evoting module shall be disabled by M/s. Skyline Financial Services Private Limited for voting thereafter and the facility will be blocked forthwith.
 31. Ms. Tarandeep Kaur, Company Secretary and Compliance Officer of the Company shall be responsible for addressing all the grievances in relation to this AGM including e-voting. The Members may contact at the following address: Name: Ms. Tarandeep Kaur; Designation: Company Secretary and Compliance Officer; Registered Office: 205, Second Floor, Kirti Mahal, Rajendra Place, New Delhi, Delhi, 110008 Email id: riteshlimited8@gmail.com; Phone No.: 011-41537951.
 32. Details as required under Regulation 36(3) of the Listing Regulations and Secretarial Standards on General Meeting (SS-2) with respect to Directors seeking appointment/reappointment at ensuing AGM is given to this Notice.
 33. **INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:**
 - i. The Members are requested to join the 37th Annual General Meeting (AGM) through VC/ OAVM mode by following the procedure as mentioned below which shall be kept open for the Members from 12:00 Noon (IST) i.e. 15 minutes before the time scheduled to start the 37th AGM and the Company may close the window for joining the VC/OAVM Facility 30 minutes after the scheduled time of the commencement of the Meeting.
 - ii. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
 - iii. In line with the Ministry of Corporate Affairs (MCA) General Circular No. 09/2023 dated September 25, 2023 read with Circular No. 02/2022 dated 05th May, 2022 along with 17/2020 dated 13th April, 2020 and other applicable circulars, the Notice calling the 37th AGM has been uploaded on the website of the Company at www.hamptonsky.in. The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com respectively and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.com.
 - iv. Members will be provided with a facility to attend the AGM through VC/OAVM through the CDSL e-Voting system. Members may access the same at <https://www.evotingindia.com> under shareholder/members login by using the remote e-voting credentials. The link for VC/OAVM will be available in shareholder/members login where the EVSN of



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Company will be displayed. Please note that the Members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush. Further members can also use the OTP based login for logging into the e-Voting system of CDSL.

- v. Members who would like to express their views or ask questions during the 37th AGM of the Company will be required to register themselves as a speaker by sending e-mail to the Company Secretary & Compliance Officer at riteshlimited8@gmail.com from their registered e-mail address mentioning their name, DP ID and Client ID number/folio number, email id, mobile number at least 7 days in advance. Only those members who have registered themselves as speaker will be able to speak at the meeting.
 - vi. Further, Members who would like to have their questions/queries responded to during the AGM are requested to send such questions/queries in advance within the aforesaid date and time, by following the similar process as stated above.
 - vii. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
 - viii. When a pre-registered speaker is invited to speak at the meeting, but he/she does not respond, the next speaker will be invited to speak. Accordingly, all speakers are requested to get connected to a device with a video/camera along with good internet speed. Please note that Members connecting from mobile devices or tablets or through laptops etc connecting via mobile hotspot, may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.
 - ix. Members desiring any information regarding the Financial Statements of the Company to be placed at the AGM are requested to write to the Company through email on riteshlimited8@gmail.com at least 7 days in advance so as to enable the management to keep the information readily available at the meeting.
 - x. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name, demat account number/folio number, email id, mobile number at riteshlimited8@gmail.com. The same will be replied by the Company suitably.
 - xi. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate, for smooth conduct of the AGM.
 - xii. In addition, the facility for voting through electronic voting system shall also be made available during the AGM. Members attending the AGM who have not cast their vote by remote e-voting shall be eligible to cast their vote through e-voting during the AGM. Members who have voted through remote e-voting shall be eligible to attend the AGM, however, they shall not be eligible to vote at the meeting. After the Members participating through VC/OAVM facility, eligible and interested to cast votes, have cast their votes, the e-voting will be closed with the formal announcement of the closure of the 37th AGM of the Company.
 - xiii. Institutional Investors who are Members of the Company, are encouraged to attend and vote in the 37th AGM of the Company through VC/OAVM Facility.
 - xiv. Members who need assistance before or during the AGM with use of technology, can send a request at helpdesk.evoting@cDSLindia.com.
- 34. THE INTRUCTIONS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:**
- i. The remote e-voting period begins at 09:00 a.m. IST, Friday, September 27, 2024 and ends at 5:00 p.m. IST, Sunday, September 29, 2024. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. Monday, September 23, 2024 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
 - ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
 - iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09th December, 2020 (subsumed as part of the SEBI Master Circular No. SEBI/HO/MRD/MRD-PoD-2/P/CIR/2023/166 dated 6th October 2023) read with Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July 2023, Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level. Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.



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iv. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

v. In terms of the afore-mentioned SEBI circulars on e-

Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

vi. Pursuant to abovesaid SEBI Circulars, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<p>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi.</p> <p>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.</p> <p>3) If the user is not registered for Easi / Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration</p> <p>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</p> <p>Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting</p>
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>



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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

35. LOGIN METHOD FOR E-VOTING AND JOINING VIRTUAL MEETING FOR SHAREHOLDERS OTHER THAN INDIVIDUAL SHAREHOLDERS HOLDING IN DEMAT FORM & PHYSICAL SHAREHOLDERS.

- The shareholders should log on to the e-voting website www.evotingindia.com.
- Click on "Shareholders" module.
- Now enter your User ID
 - For CDSL: 16 digits beneficiary ID,
 - For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- Next enter the Image Verification as displayed and Click on Login.
- If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- If you are a first-time user follow the steps given below:

For Shareholders holding shares in Demat Form other than individual and Physical Form	
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/ Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/ RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (3).

- After entering these details appropriately, click on "SUBMIT" tab.
- Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.



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- xvi. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

Facility for Non – Individual Shareholders and Custodians –Remote Voting

- i. Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - ii. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - iii. After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - iv. The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - v. A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - vi. Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; riteshlimited8@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.
36. **INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING AREAS UNDER:**
1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
 2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
 3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
 4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
 5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance

during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
 7. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
 8. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
 9. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.
37. **PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**
- i. **For Physical shareholders** - please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id at info@skylinerta.com.
 - ii. **For Demat shareholders** - Please update your email id & mobile no. with your respective Depository Participant (DP)
 - iii. **For Individual Demat shareholders** – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.
 - iv. If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43.
 - v. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East),



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Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

38. General Guidelines for shareholders

- i. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
 - ii. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evotingindia.com or send a request at helpdesk.evoting@cdslindia.com.
39. The scanned copies of Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act, the Register of Contracts or arrangements in which Directors are interested under Section 189 of the Act and the relevant documents referred to in the accompanying notice/ explanatory statement will be made available at www.hamptonsky.in for inspection by the Members at the AGM, up to the date of this AGM.

EXPLANATORY STATEMENT PURSUANT TO THE PROVISIONS OF SECTION 102 OF THE COMPANIES ACT, 2013 AND SECRETARIAL STANDARD ON GENERAL MEETING ('SS-2')

Item No. 3

Pursuant to the provisions of Section 161 of the Companies Act, 2013 ("the Act") the Board of Directors of the Company on September 05, 2024 had appointed Dr. Sandeep Puri (DIN: 10757596) as an Additional Director in the capacity of Independent Director, and subject to the approval of Members as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

The Company has received *inter alia* the following disclosures/declarations from Dr. Sandeep Puri:

- i. Consent in writing to act as Director in Form DIR-2;
- ii. A declaration confirming that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act;
- iii. A declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- iv. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such

authority;

- v. Confirmation that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge her duties as an Independent Director of the Company;
- vi. A declaration that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.

The Company has received a notice under Section 160 of the Act in writing by a member proposing the candidature of Dr. Sandeep Puri (DIN: 10757596) as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

The Nomination and Remuneration Committee and the Board of Directors are of the view that Dr. Sandeep Puri has demonstrated a commitment to excellence and ethical practices throughout his career as a doctor. His responsible role as a doctor makes him suitable to hold such a crucial position as an independent director and take company forward at the path of corporate governance. Further, he fulfils the criteria of Independence as specified under Section 149 of the Act and Regulation 16(1)(b) of Listing Regulations as amended from time to time, and is independent of the management.

The Board is of the view that his appointment as an independent director would be in the best interest of the Company and feels that the Company would immensely benefit from Dr. Sandeep Puri's appointment and accordingly recommends passing of resolution at **item no. 3** of the Notice for approval of the shareholders of the Company as a special resolution.

A copy of the draft letter for the appointment of Dr. Sandeep Puri as an Independent Director setting out the terms and conditions is available for electronic inspection by the members during normal business hours on working days up to Monday, September 30, 2024.

Dr. Sandeep Puri shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

Other than Dr. Sandeep Puri and his relatives, none of the directors, key managerial personnel or their relatives except to the extent of their shareholding, are concerned or interested, financially or otherwise, in the above Resolution, if any, in the Company.

Details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards issued by the Institute of Company Secretaries of India are annexed to this Notice as "Annexure - A".



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Item No. 4

Pursuant to the provisions of Section 161 of the Companies Act, 2013 ("the Act") the Board of Directors of the Company on on September 05, 2024 had appointed Dr. Sulbha Jindal (DIN: 10766818) as an Additional Director in the capacity of Independent Director, and subject to the approval of Members as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

The Company has received *inter alia* the following disclosures/declarations from Dr. Sulbha Jindal (DIN: 10766818):

- i. Consent in writing to act as Director in Form DIR-2;
- ii. A declaration confirming that she is not disqualified from being appointed as a Director in terms of Section 164 of the Act;
- iii. A declaration to the effect that she meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- iv. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that she has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority;
- v. Confirmation that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties as an Independent Director of the Company;
- vi. A declaration that she is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to her registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.

The Company has received a notice under Section 160 of the Act in writing by a member proposing the candidature of Dr. Sulbha Jindal (DIN: 10766818) as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

The Nomination and Remuneration Committee and the Board of Directors are of the view that Dr. Sulbha Jindal possesses the requisite skills and capabilities as required for this role and fulfils the criteria of Independence as specified under Section 149 of the Act and Regulation 16(1)(b) of Listing Regulations as amended from time to time, and is independent of the management.

The Board is of the view that her appointment as an independent director would be in the best interest of the Company and feels that the Company would immensely benefit from Dr. Sulbha Jindal's appointment and accordingly recommends passing of resolution at **item no. 4** of the Notice for approval of the shareholders of the Company as a special resolution.

A copy of the draft letter for the appointment of Dr. Sulbha Jindal as an Independent Director setting out the terms and conditions is available for electronic inspection by the members during normal business hours on working days up to Monday, September 30, 2024.

Dr. Sulbha Jindal shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

Other than Dr. Sulbha Jindal and her relatives, none of the directors, key managerial personnel or their relatives except to the extent of their shareholding, are concerned or interested, financially or otherwise, in the above Resolution, if any, in the Company.

Details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards issued by the Institute of Company Secretaries of India are annexed to this Notice as "Annexure - A".

Item No. 5

Pursuant to the provisions of Section 161 of the Companies Act, 2013 ("the Act") the Board of Directors of the Company on September 05, 2024 had appointed Mr. Probir Arora (DIN: 10032179) as an Additional Director in the capacity of Independent Director, and subject to the approval of Members as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

The Company has received *inter alia* the following disclosures/declarations from Mr. Probir Arora:

- i. Consent in writing to act as Director in Form DIR-2;
- ii. A declaration confirming that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act;
- iii. A declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- iv. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority;
- v. Confirmation that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company;
- vi. A declaration that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.



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The Company has received a notice under Section 160 of the Act in writing by a member proposing the candidature of Mr. Probir Arora (DIN: 10032179) as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

The Nomination and Remuneration Committee, taking into consideration the skills, expertise and competencies required for the Board in the context of the business and sectors of the Company, has recommended to the Board that Mr. Probir Arora's qualifications and the rich experience in the field of architecture can significantly benefit our real estate company in various ways, enhancing both the design and functional aspects of real estate projects and the Board of Directors is of the view that Mr. Probir Arora possesses the requisite skills and capabilities as required for this role and fulfils the criteria of Independence as specified under Section 149 of the Act and Regulation 16(1)(b) of Listing Regulations as amended from time to time, and is independent of the management.

The Board is of the view that his appointment as an independent director would be in the best interest of the Company and feels that the Company would immensely benefit from Mr. Probir Arora's appointment and accordingly recommends passing of resolution at **item no. 5** of the Notice for approval of the shareholders of the Company as a special resolution.

A copy of the draft letter for the appointment of Mr. Probir Arora as an Independent Director setting out the terms and conditions is available for electronic inspection by the members during normal business hours on working days up to Monday, 30th September, 2024.

Mr. Probir Arora shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

Other than Mr. Probir Arora and his relatives, none of the directors, key managerial personnel or their relatives except to the extent of their shareholding, are concerned or interested, financially or otherwise, in the above Resolution, if any, in the Company.

Details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards issued by the Institute of Company Secretaries of India are annexed to this Notice as "Annexure - A".

Item No. 6

Pursuant to the provisions of Section 161 of the Companies Act, 2013 ("the Act") the Board of Directors of the Company on September 05, 2024 had appointed Ms. Benu Sehgal (DIN: 03556496) as an Additional Director in the capacity of Independent Director, and subject to the approval of Members as Independent Director for a term of 5 consecutive years, with

effect from September 05, 2024.

The Company has received *inter alia* the following disclosures/declarations from Ms. Benu Sehgal:

- i. Consent in writing to act as Director in Form DIR-2;
- ii. A declaration confirming that she is not disqualified from being appointed as a Director in terms of Section 164 of the Act;
- iii. A declaration to the effect that she meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- iv. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that she has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority;
- v. Confirmation that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties as an Independent Director of the Company;
- vi. A declaration that she is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to her registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.

The Company has received a notice under Section 160 of the Act in writing by a member proposing the candidature of Ms. Benu Sehgal (DIN: 03556496) as Independent Director for a term of 5 consecutive years, with effect from September 05, 2024.

Benu Sehgal, veteran in retail, has been instrumental in shaping the Indian retail industry, with around 28 years of impeccable track record of sustained growth, customer satisfaction, and innovation in the industry. The Nomination and Remuneration Committee and the Board of Directors are of the view that having held such prominent roles, Ms. Sehgal's presence will be a significant asset to our Board. In Board's view, she possesses the requisite skills and capabilities as required for this role and fulfils the criteria of Independence as specified under Section 149 of the Act and Regulation 16(1)(b) of Listing Regulations as amended from time to time, and is independent of the management.

The Board is of the view that her appointment as an independent director would be in the best interest of the Company and feels that the Company would immensely benefit from Ms. Sehgal's appointment and accordingly recommends passing of resolution at **item no. 6** of the Notice for approval of the shareholders of the Company as a special resolution.

A copy of the draft letter for the appointment of Ms. Benu Sehgal as an Independent Director setting out the terms and conditions is available for electronic inspection by the members during normal business hours on working days up to Monday, 30th September, 2024.



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Ms. Benu Sehgal shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

Other than Ms. Benu Sehgal and her relatives, none of the directors, key managerial personnel or their relatives except to the extent of their shareholding, are concerned or interested, financially or otherwise, in the above Resolution, if any, in the Company.

Details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards issued by the Institute of Company Secretaries of India are annexed to this Notice as “Annexure - A”.

Item No. 7

Pursuant to the provisions of Section 161 of the Companies Act, 2013 (“Act”) the Board of Directors of the Company on September 05, 2024 had appointed Mr. Rupinder Singh Sabharwal (DIN:03592557), as an Additional Director in the capacity of Independent Director, and subject to the approval of Members as Independent Director for a term of 5 consecutive years, with effect from September 07, 2024 .

The Company has received *inter alia* the following disclosures/declarations from Mr. Rupinder Singh Sabharwal:

- i. Consent in writing to act as Director in Form DIR-2;
- ii. A declaration confirming that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act;
- iii. A declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under the LODR Regulations;
- iv. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, and NSE Circular No. NSE/ CML/2018/24 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority;
- v. Confirmation that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge her duties as an Independent Director of the Company;
- vi. A declaration that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the data bank of independent directors maintained by the Indian Institute of Corporate Affairs.

The Company has received a notice under Section 160 of the Act in writing by a member proposing the candidature of Mr. Rupinder Singh Sabharwal (DIN:03592557) as Independent Director for a term of 5 consecutive years, with effect from September 07, 2024 .

The Nomination and Remuneration Committee and the Board of Directors are of the view that Mr. Rupinder Singh Sabharwal has demonstrated a commitment to excellence and his responsible role as a director in other companies makes him suitable to hold such a crucial position as an independent director and take company forward at the path of corporate governance. Further, he fulfils the criteria of Independence as specified under Section 149 of the Act and Regulation 16(1)(b) of Listing Regulations as amended from time to time and is independent of the management.

The Board is of the view that his appointment as an independent director would be in the best interest of the Company and feels that the Company would immensely benefit from Mr. Rupinder Singh Sabharwal's appointment and accordingly recommends passing of resolution at **item no. 7** of the Notice for approval of the shareholders of the Company as a special resolution.

A copy of the draft letter for the appointment of Mr. Rupinder Singh Sabharwal as an Independent Director setting out the terms and conditions is available for electronic inspection by the members during normal business hours on working days up to Monday, September 30, 2024.

Mr. Rupinder Singh Sabharwal shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

Other than Mr. Rupinder Singh Sabharwal and his relatives, none of the directors, key managerial personnel or their relatives except to the extent of their shareholding, are concerned or interested, financially or otherwise, in the above Resolution, if any, in the Company.

Details pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards issued by the Institute of Company Secretaries of India are annexed to this Notice as “Annexure - A”.

Item No. 8

The members of the Company are hereby informed that Pursuant to the provisions of Section 161 of the Companies Act, 2013 (the 'Act'), Companies (Appointment and Qualification of Directors) Rules, 2014 (“Rules”), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”) and the Articles of Association of the Company, Mrs. Sandhya Arora (DIN: 07425174) was appointed as an Additional Director (Non-Independent Non-Executive) of the Company and subject to the approval of Members as Non-Independent Non-Executive with effect from September 05, 2024 by the Board of Directors of the Company.

The Company has received consent in writing from Ms.



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Sandhya Arora to act as Director in form DIR -2 pursuant to Rule 8 of the Rules. Further, she is neither disqualified from being appointed as a Director in terms of Section 164 of the Act read with the Rules, nor debarred from holding the office of a Director by virtue of any SEBI order or any other authority.

The NRC has identified, amongst others, Leadership and General Management, Strategic and Business Planning, as the skills required for this role. After reviewing the profile of Mrs. Sandhya Arora, the NRC and the Board are of the view that Mrs. Sandhya Arora possesses appropriate skills, experience and knowledge as required for the role of a Director.

Details of Mrs. Sandhya Arora pursuant to the provisions of the SEBI Listing Regulations; and Secretarial Standard on General Meetings, issued by the Institute of Company Secretaries of India, are provided in the "Annexure - A" to this Notice.

In accordance with the provisions of Section 152 of the Act and applicable provisions of the Listing Regulations, the appointment of a director requires the approval of members of the company by way of an ordinary resolution. Accordingly, the approval of Members is sought for the appointment of Mrs. Sandhya Arora as Non-Executive Non-Independent Director of the Company.

Mrs. Sandhya Arora shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

Mr. Sanjeev Arora and Mr. Kavya Arora, being relatives of Mrs. Sandhya Arora, may be deemed to be interested in the resolution mentioned in this Notice. The other relatives of Mrs. Sandhya Arora may be deemed to be interested in the resolution, to the extent of their shareholding interest, if any, in the Company.

Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in this resolution.

The Board commends the Ordinary Resolution set out in Item No. 8 of this Notice for approval by the Members.

Item No. 9

The Company was established in 1987 with a primary focus on the cultivation, manufacture, trade, and procurement of agricultural products. This initial phase of operations laid the foundation for the Company's growth and development in the agricultural sector. As the business evolved, the Company strategically diversified its activities, marking its entry into the real estate sector with the development of an integrated industrial park situated on the Ludhiana-Chandigarh Road in Ludhiana. This move into real estate was aimed at capitalizing on emerging opportunities in industrial infrastructure and enhancing the Company's market presence.

Looking forward, the Company is exploring various expansion opportunities across different business areas. This proactive approach is driven by a strong commitment to enhancing shareholder value and ensuring sustained growth. By continuously seeking new avenues for expansion and leveraging its diverse business interests, the Company aims to build on its successes and create additional value for its stakeholders.

Mr. Sanjeev Arora, a Commerce graduate with more than 41 years of business experience, has proven to be a guiding force for the company's growth and expansion. As the promoter director, Mr. Arora has played a pivotal role in defining the company's strategy across research and development, technology partnerships, business development, and marketing. His leadership has significantly impacted the industrial sector, with numerous milestones reached under his guidance, highlighting his entrepreneurial vision and innovative approach.

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company (the "Board"), at its meeting held on 05th September, 2024 has, subject to the approval of members, re-appointed Mr. Sanjeev Arora as the Chairman and Managing Director, for a period of 3 (three) years on the following terms and conditions including the remuneration as recommended by the Nomination Remuneration Committee and approved by Audit Committee:

- i. Basic salary not exceeding Rs. 10,00,000/- (Rupees Ten Lacs only) per month with such increments as the Board may decide from time to time subject to maximum ceiling of Rs. 30,00,000/- (Rupees Thirty Lacs only) per month.
- ii. Rent free accommodation subject to a ceiling of 60 % of the basic salary.
- iii. Reimbursement of medical expenses incurred in India or abroad including hospitalization, nursing home and surgical charges for himself and family.
- iv. Reimbursement of actual travelling expenses for proceeding on leave with family to anywhere in India or abroad as per rules of the Company.
- v. Car, Telephone, Cell Phone, Computer shall be provided and their maintenance and running expenses shall be met by the Company.
- vi. Other benefits like Gratuity, Provident Fund, Leaves etc. as applicable to the employee of the Company.
- vii. Any other perquisites as may be determined by the Board of Directors of the Company from time to time within the overall limits specified in the Act.

Other Terms and Conditions:

- i. The terms and conditions of appointment of the Chairman and Managing Director may be altered and varied from time to time by the Board in such manner as may be recommended by Nomination and Remuneration Committee, subject to the provisions of the Act, without requiring any further approval of the members of the Company.
- ii. No sitting Fees will be paid to the Managing Director for attending meeting of the Board of Directors or any Committee thereof.
- iii. Mr. Sanjeev Arora, while holding the office as Chairman



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- and Managing Director of the Company, shall not be liable to retire by rotation.
- iv. The appointment may be terminated by either party by giving one month notice of such termination or salary in lieu thereof or by mutual consent.
 - v. Notwithstanding anything to the contrary contained herein, where in a financial year, during the currency of the tenure of Mr. Sanjeev Arora, the Company has no profit or its profits are inadequate, the Company shall pay the aforesaid remuneration to Mr. Sanjeev Arora as minimum remuneration.

General Conditions:

- i. The Managing Director will perform the duties as such with regard to all work of the Company and he will manage and attend to such business and carry out the orders and directions given by the Board from time to time in all respect and confirm to and comply with all such directions and regulations as may from time to time be given and made by the Board.
- ii. The Managing Director shall abide by the provisions of section 166 of the Act with regard to duties of directors.
- iii. The Managing Director shall adhere to the Company's Code of Conduct.

Mr. Sanjeev Arora has drawn INR 1.20 Crore overall remuneration from the Company during the financial year 2023-24.

Considering the nature of the industry, current industry trends, the Company's size, as well as Mr. Sanjeev Arora's responsibilities, background, and capabilities, the Company finds the proposed remuneration for Mr. Arora in his role as Chairman and Managing Director to be well-justified. Mr. Arora's extensive experience spanning over four decades in the business sector, coupled with his strong leadership skills, has been instrumental in shaping the Company's strategic direction and driving its growth. His proven track record in advancing the Company's development through effective management, innovative strategies, and successful implementation of key initiatives underscores his significant contributions.

The Special resolution being proposed would also be in compliance with the aforesaid requirements of SEBI Listing Regulations.

Mr Sanjeev Arora holds 7,89,90,915 equity shares of the Company. Mr. Sanjeev Arora satisfies all the conditions set out in section 196 and Schedule V to the Act for being eligible for his re-appointment. He is not dis-qualified from being re-appointed as a Director in terms of Section 164 of the Act.

In compliance of Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards 2 on General Meetings issued by the Institute of Company Secretaries of India, a brief profile and relevant details and disclosures of Mr. Sanjeev Arora has been provided in annexure which shall form part of this explanatory statement.

The terms and conditions stated herein above may be treated as a written memorandum setting out the terms of re-

appointment of Mr. Sanjeev Arora under Section 190 of the Act.

Having regard to the qualifications, experience and knowledge, the Board is of the view that the re-appointment of Mr. Sanjeev Arora as Chairman and Managing Director will be beneficial to the functioning and growth of the Company.

The Board of Directors recommends the Resolution set forth at Item No. 9 of the Notice for approval of the Members by way of Special Resolution in the best interest of the Company.

Except Mr. Sanjeev Arora, Mrs. Sandhya Arora wife of Mr. Sanjeev Arora, and Mr. Kavya Arora son of Mr. Sanjeev Arora, none of the Directors, Key Managerial Personnel (KMP) or their relatives are in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding, in the Special Resolution set out at Item No. 9 of the Notice.

Item No. 10

Pursuant to the provisions of section 188 of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, no company shall enter into transactions, which exceed the threshold limits prescribed in rule 15(3) of the Companies (Meetings of Board and its Powers) Rules, 2014, with a related party as defined under section 2(76) of the Act except with the consent of the Board and Members of the Company, where such transactions are not in the ordinary course of business of the Company or not on an arm's length basis.

As per the regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") all material transactions with related party shall require approval of the Members of the Company and all the related parties shall abstain from voting on such resolutions. Whereas, explanation to Regulation 23(1) of the SEBI Listing Regulations provides that a transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year, exceeds one thousand crore or ten percent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower.

Given that your company operates primarily in the Real Estate sector encompassing commercial, industrial, residential, retail, hospitality, and medical projects, the Company works closely with its subsidiaries, joint ventures and associates to achieve its business objectives and it is required enter into various operational transactions with its related parties, from time to time, in its ordinary course of business. Therefore, it is contemplated by the management that the estimated value of the contract(s)/ arrangement(s)/ agreement(s)/ transaction(s) of the Company with its related parties may exceed the threshold of Material Related Party Transactions within the meaning of Regulation 23(1) of the Listing Regulations.

Accordingly, the Board of Directors recommend the resolution as set out in item no. 10 of the Notice of AGM for approval of the Members of the Company, who are not related parties of the Company, as an ordinary resolution.



HAMPTON SKY REALTY LIMITED

Except Mr Sanjeev Arora, Mr Kavya Arora, Mrs. Sandhya Arora, and their relatives, to the extent of their shareholdings and directorship in the Company and its related parties, none of the other Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, whether financially or otherwise, in the aforesaid resolution.

Further, SEBI, vide Circular dated 8th April, 2022 has clarified that the omnibus Members approval for material RPTs of the

Company shall be valid up to the date of the next AGM for a period not exceeding fifteen months.

Details of the proposed transactions between the Company and its related parties including the information required to be disclosed in the Explanatory Statement pursuant to the Rule 15 of Companies (Meetings of Board and its powers) Rules, 2014 and SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, are as follows:

A. Transaction with Femmella Fashions India Limited ("FFIL"), an entity forming part of Promoter Group

Sr. no.	Particular	Description
1	Name of the related party	Femmella Fashions India Limited ("FFIL")
2	Name of the director or key managerial personnel who is related, if any;	Mr. Kavya Arora and Mrs. Sandhya Arora
3	Nature of relationship including nature of its interest (financial or otherwise)	FFIL is a part of Promoter Group of the Company
4	Type, material terms and particulars of the proposed transaction	Availing/ giving of loan, sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, or any other transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s), in one or more tranches, shall not exceed INR 200 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	83.79%
8	Justification as to why the RPT is in the interest of the Company	The Company has been a key player in the Real Estate sector, specializing in commercial, industrial, residential, retail, hospitality, and medical projects. And the transactions proposed are set to further enhance its capabilities by ensuring a steady and reliable supply of goods, facilities, and services at the required quality and quantity. Therefore, management of the Company believes that it will also support revenue generation and business development for both companies, addressing their operational needs effectively. Overall, the proposed transactions are expected to drive growth and benefit for the Company.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to FFIL. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to FFIL at such rate not lower than the lending rates of banks. FFIL shall repay the loans including interest at such time as may mutually be agreed between the Company and FFIL. c. The loans shall be utilised by FFIL for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

B. Transaction with K P Advisors (Realty) Pvt. Ltd, an entity controlled by Promoters of the Company

Sr.no.	Particular	Description
1	Name of the related party	K P Advisors (Realty) Pvt. Ltd (KPAR)
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora and Mr. Kavya Arora
3	Nature of relationship including nature of its interest (financial or otherwise)	Entire shareholding of KPAR is held by Mr. Sanjeev Arora and Mr. Kavya Arora.
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 200 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	83.79%
8	Justification as to why the RPT is in the interest of the Company	KPAR has expertise in providing real estate consultancy services and procurement of raw material required. Therefore, the Company is required to enter into various business transactions with KPAR in its ordinary course of business. Management of the Company believes that the transactions shall further enhance the Company's capabilities by ensuring a steady and reliable supply of goods, and services, as and when required.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: - nature of indebtedness; - cost of funds; and - tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to KPAR. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to KPAR at such rate not lower than the lending rates of banks. KPAR shall repay the loans including interest at such time as may mutually be agreed between the Company and KPAR. c. The loans shall be utilised by KPAR only for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

C. Transaction with Ritesh Rental (P) Ltd, an entity under the common control of Promoters of the Company

Sr.no.	Particular	Description
1	Name of the related party	Ritesh Rental (P) Ltd ("RRPL")
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora and Mr. Kavya Arora are shareholders in RRPL.
3	Nature of relationship including nature of its interest (financial or otherwise)	Mr. Sanjeev Arora and Mr. Kavya Arora are shareholders in RRPL. Furthermore, group company of Findoc Finvest Private Limited (Promoter Group Company) holds controlling stake in RRPL.
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 25 Crores at any point of time.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	10.47%
8	Justification as to why the RPT is in the interest of the Company	RRPL is engaged in the rental and other allied services which may be required by the Company in its ordinary course of business. Management believes that the transactions will support business development of the Company which shall be in the interest of the Company.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to RRPL. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to RRPL at such rate not lower than the lending rates of banks. RRPL shall repay the loans including interest at such time as may mutually be agreed between the Company and RRPL. c. The loans shall be utilised by RRPL for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

D. Transaction with Teneron Limited, an entity under the common control of Promoters of the Company

Sr.no.	Particular	Description
1	Name of the related party	Teneron Limited
2	Name of the director or key managerial personnel who is related, if any;	Mr. Kavya Arora is director in Teneron Limited.
3	Nature of relationship including nature of its interest (financial or otherwise)	Mr. Sanjeev Arora and Mr. Kavya Arora are shareholders in Teneron Limited.
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 200 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	83.79%
8	Justification as to why the RPT is in the interest of the Company	Teneron Limited is engaged in producing Aluminium Alloy Ingots and the Company may be required to undertake the business transactions with Teneron Limited in the ordinary course of business.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to Teneron Limited. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to Teneron Limited at such rate not lower than the lending rates of banks. Teneron Limited shall repay the loans including interest at such time as may mutually be agreed between the Company and Teneron Limited. c. The loans shall be utilised by Teneron Limited for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

E. Transaction with NP Blockhouse Real Estate Pvt. Ltd, an entity under the common control of Promotor of the Company

Sr.no.	Particular	Description
1	Name of the related party	NP Blockhouse Real Estate Pvt. Ltd. (NP Blockhouse)
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora is director in NP Blockhouse.
3	Nature of relationship including nature of its interest (financial or otherwise)	Mr. Sanjeev Arora holds 50% shares in NP Blockhouse and 50% shares are held by group company of Findoc Finvest Private Limited (a Promoter Group Company).
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 20 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	8.38%
8	Justification as to why the RPT is in the interest of the Company	NP Blockhouse is engaged in providing support services for self-owned or leased real estate properties such as apartment building and dwellings, non-residential buildings, developing and subdividing real estate into lots etc. Accordingly, the Company may be required to enter into business transactions with NP Blockhouse in the ordinary course of business of the Company.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to NP Blockhouse. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to NP Blockhouse at such rate not lower than the lending rates of banks. NP Blockhouse shall repay the loans including interest at such time as may mutually be agreed between the Company and NP Blockhouse. c. The loans shall be utilised by NP Blockhouse for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

F. Transaction with Findoc Finvest Private Limited, an entity forming part of Promoter Group

Sr.no.	Particular	Description
1	Name of the related party	Findoc Finvest Private Limited ("Findoc")
2	Name of the director or key managerial personnel who is related, if any;	Not Applicable
3	Nature of relationship including nature of its interest (financial or otherwise)	Findoc is a Promoter Group Company.
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, Sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 300 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	125.68%
8	Justification as to why the RPT is in the interest of the Company	Findoc is a registered NBFC providing financial assistance services and the Company is exploring its business expansion plans in different areas under the real estate sector. Therefore, the Company may be required to enter into business transactions with Findoc including the transactions related to obtaining loans, giving guarantee(s)/ co-guarantees, and obtaining guarantee(s).
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance to be provided, if any, would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to Findoc. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to Findoc at such rate not lower than the lending rates of banks. Findoc shall repay the loans including interest at such time as may mutually agreed between the Company and Findoc. c. The loans shall be utilised by Findoc for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

G. Transaction with RPIL Healthcare Private Limited, a wholly owned subsidiary of the Company

Sr.no.	Particular	Description
1	Name of the related party	RPIL Healthcare Private Limited (RPIL Healthcare)
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora and Mr. Kavya Arora are directors on RPIL Healthcare.
3	Nature of relationship including nature of its interest (financial or otherwise)	Wholly Owned Subsidiary
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, Sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 300 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	125.68% RPIL Healthcare was incorporated on February 20, 2023 and is yet to start its commercial operations, thus, it had NIL turnover in financial year 2023-24.
8	Justification as to why the RPT is in the interest of the Company	RPIL Healthcare is engaged in the development and construction of healthcare facilities. The Company shall be required to provide its necessary support and facilities to RPIL Healthcare, being a wholly owned subsidiary, for its operations, business development and growth opportunities.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to RPIL Healthcare. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to RPIL Healthcare at such rate not lower than the lending rates of banks. RPIL Healthcare shall repay the loans including interest at such time as may mutually be agreed between the Company and RPIL Healthcare. c. The loans shall be utilised by RPIL Healthcare for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

H. Transaction with Hampton Sky Hotels Private Limited, a wholly owned subsidiary of the Company

Sr.no.	Particular	Description
1	Name of the related party	Hampton Sky Hotels Private Limited (Hampton Hotels)
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora and Mr. Kavya Arora are directors in Hampton Hotels.
3	Nature of relationship including nature of its interest (financial or otherwise)	Wholly Owned Subsidiary
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, Sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 300 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	125.68% Hampton Hotels was incorporated on 12 th August, 2024 and is yet to commence operations, hence it has NIL Turnover for FY 2023-24.
8	Justification as to why the RPT is in the interest of the Company	Hampton Hotels shall be engaged in the management and/ or administration of hospitality facilities. The Company shall be required to provide its necessary support and facilities to Hampton Hotels, being a wholly owned subsidiary, for its operations, business development and growth opportunities.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to Hampton Hotels. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to Hampton Hotels at such rate not lower than the lending rates of banks. Hampton Hotels shall repay the loans including interest at such time as may mutually agreed between the Company and Hampton Hotels. c. The loans shall be utilised by Hampton Hotels for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

I. Transaction with Hampton Sky Hospitality Private Limited, a wholly owned subsidiary of the Company

Sr.no.	Particular	Description
1	Name of the related party	Hampton Sky Hospitality Private Limited (" Hampton Hospitality ")
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora and Mr. Kavya Arora are directors in Hampton Hospitality.
3	Nature of relationship including nature of its interest (financial or otherwise)	Wholly Owned Subsidiary
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, Sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 250 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	104.73% Hampton Hospitality was incorporated on 02 nd August, 2024 and is yet to commence operations, hence it has NIL Turnover for FY 2023-24.
8	Justification as to why the RPT is in the interest of the Company	Hampton Hospitality shall be engaged in the management and/ or administration of hospitality facilities. The Company shall be required to provide its necessary support and facilities to Hampton Hospitality, being a wholly owned subsidiary, for its operations, business development and growth opportunities.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to Hampton Hospitality. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to Hampton Hospitality at such rate not lower than the lending rates of banks. Hampton Hospitality shall repay the loans including interest at such time as may mutually agreed between the Company and Hampton Hospitality. c. The loans shall be utilised by Hampton Hospitality for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

J. Transaction with Hampton Sky Farms Private Limited, a joint venture of the Company

Sr.no.	Particular	Description
1	Name of the related party	Hampton Sky Farms Private Limited ("HSFPL")
2	Name of the director or key managerial personnel who is related, if any;	Mr. Deepak Sharma, CFO of the Company is nominated as director by the Company in HSFPL.
3	Nature of relationship including nature of its interest (financial or otherwise)	Joint Venture Company
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, Sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of all the transaction(s) shall not exceed the INR 300 Crores.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	125.68% .
8	Justification as to why the RPT is in the interest of the Company	HSFPL shall be engaged in the development, constructions, sale, purchase, rentals, or operations of farmhouses. The Company shall be required to provide its necessary support and facilities to Hampton Hotels, being a joint venture company, for its operations, business development and growth opportunities.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to HSFPL. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to HSFPL at such rate not lower than the lending rates of banks. HSHPL shall repay the loans including interest at such time as may mutually agreed between the Company and HSFPL. c. The loans shall be utilised by HSFPL for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

K. Transaction(s) of Personal Guarantee(s) by the Promoter(s) and/or Directors/ Promoter Group for the Loan and Borrowings of the Company

Sr.no.	Particular	Description
1	Name of the related party	Mr. Sanjeev Arora, Mrs. Sandhya Arora, and Mr. Kavya Arora.
2	Name of the director or key managerial personnel who is related, if any;	Mr. Sanjeev Arora, Mrs. Sandhya Arora, and Mr. Kavya Arora.
3	Nature of relationship including nature of its interest (financial or otherwise)	Director(s) and/or persons belonging to the Promoter(s)/ Promoter Group of the Company.
4	Type, material terms and particulars of the proposed transaction	<p>The transaction(s) is in relation to providing personal guarantees by the Directors and/or persons belonging to the Promoter(s)/ or Promoter Group of the Company.</p> <p>The transaction(s) shall be entered into at arm's length basis and in the ordinary course of the business of the Company on such terms as are determined with lenders from time to time as per prevailing industry practices.</p>
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of such transaction(s) shall not exceed the INR 500 Crore.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	209.47%
8	Justification as to why the RPT is in the interest of the Company	The transactions shall be carried out in accordance with the terms and conditions set by the lenders with an objective of facilitating convenient borrowing and ensuring the smooth operation and growth of the Company's business.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	Not Applicable
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

L. Transaction(s) of Finton Homes, Partnership Firm, an enterprise controlled by the Company.

Sr.no.	Particular	Description
1	Name of the related party	Finton Homes, Partnership Firm
2	Name of the director or key managerial personnel who is related, if any;	Not applicable
3	Nature of relationship including nature of its interest (financial or otherwise)	The Company holds 55% stake in Finton Homes, Partnership Firm.
4	Type, material terms and particulars of the proposed transaction	Availing/ rendering of loan, Sale/ purchase of goods, availing/ rendering services, reimbursement of expenses, obtaining/ extending corporate guarantee, any transaction involving a transfer of resources, services or obligations. The contracts/ arrangement shall be undertaken in the ordinary course of the business of the Company.
5	Tenure of the proposed transaction	For the transactions to be entered by the Company till the date of next AGM of the Company.
6	Value of the proposed transaction	The aggregate value of such transaction(s) shall not exceed the INR 300 Crore.
7	Percentage of the Company's annual consolidated turnover (approx.) for the year 2023-24 (and for a related party transaction involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided)	125.68% of the Company's consolidated turnover. 410.34% of the Subsidiary's standalone turnover.
8	Justification as to why the RPT is in the interest of the Company	Finton Homes is engaged in the development/ and management of affordable housing project. It is contemplated that the Company shall be required to undertake various business transactions with Finton Homes in the ordinary course of business, including but not limited to, the supply of goods, rendering of services, providing security/ guarantee.
9	Additional details, if the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary: a. Details of the source of funds in connection with the proposed transaction; and whether any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances, or investments, if yes then: · nature of indebtedness; · cost of funds; and · tenure; b. Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security c. The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transactions.	a. The financial assistance would be from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance to Finton Homes. b. The terms and covenants as may be decided by the Board from time to time. The Company may provide unsecured loans to Finton Homes in compliance with the applicable laws. Finton Homes shall repay the loans including interest at such time as may mutually agreed between the Company and Finton Homes. c. The loans shall be utilised by Finton Homes for its principal business activities.
10	A copy of the valuation or other external party report, if any such report has been relied upon;	Not Applicable
11	Any other information that may be relevant	All important information forms part of the statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013, as annexed to this Notice.



HAMPTON SKY REALTY LIMITED

Item No. 11

Members of the Company are hereby informed that pursuant to the provisions of Section 185 of the Companies Act, 2013 ('Act'), a company may advance any loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the director of the company is interested, subject to the condition that—

- (a) a special resolution is passed by the company in general meeting; and
- (b) the loans are utilised by the borrowing company for its principal business activities.

Members of the Company are hereby further informed that the Company, as a part of its future expansion plans, may have to render support for the business requirements of its group entities/ persons covered under the category of 'a person in whom any of the director of the company is interested' as specified in the explanation to clause (b) of subsection 2 of the section 185 of the Act ("**Entities**"), from time to time.

Therefore, the Board of Directors seek consent of the members by way of a special resolution pursuant to section 185 of the Act for making loan(s) or providing financial assistance or providing guarantee or securities in connection with the loans taken or to be taken by the Entities, as may be required from time to time, which shall be utilised for principal business activities of such Entities. The Members may note that Board of Directors would carefully evaluate proposals and provide such loan, guarantee or security through deployment of funds out of internal resources/accruals and/or any other appropriate sources, from time to time, only for principal business activities of such Entities and the proposed loan, if any, shall be used by the borrowing Company for its principal business activities only.

Accordingly, the Board of Directors recommend the special resolution as set out in Item no. 11 of Notice of AGM for approval of the Members of the Company as a special resolution.

Except to the extent of their shareholdings and directorships in the Company and in the Entities, none of the Directors, Key Managerial Personnel of the Company or any of their relatives, are concerned or interested in the above sated proposed resolution.

**By Order of the Board of Directors
For Hampton Sky realty limited
(Formerly known as Ritesh Properties and Industries Limited)
Sd/-
(Sanjeev Arora)
Chairman-Cum-Managing Director
DIN: 00077748
Hampton Court, Business Park,
NH 95, Ludhiana-Chandigarh Road,
Ludhiana, Punjab-141123**

**Place: Gurgaon
Date: 05.09.2024**

Registered Office:
205, Second Floor, Kirti Mahal, Rajendra Place,
New Delhi, Delhi, 110008



HAMPTON SKY REALTY LIMITED

Profile of the Directors, being appointed/re-appointed, as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (“SS-2”) issued by the Institute of Company Secretaries of India (ICSI)

Name of the Director	Mrs. Sandhya Arora	Mr. Sanjeev Arora
DIN	07425174	00077748
Father's Name	Late Jagatri Lal Bhasin	Late Sh. Pran Arora
Date of Birth	September 03, 1966	September 18, 1963
Age	58 years	61 years
Date of first appointment	May 14, 2024	October 25, 2004
Brief resume and expertise in specific functional areas	Ms. Sandhya Arora (DIN - 07425174), aged 58 years, is an accomplished leader with extensive experience in Strategic and Business Planning. She is currently serving as Director at Femmella Fashions India Limited, where she leverages her expertise to drive organizational growth and optimize business strategies. With her vast experience, she has honed her skills in leadership, general management, and strategic decision-making.	Mr. Sanjeev Arora has more than 41 years of experience in business administration and rich experience in real estate sector. Mr Sanjeev Arora is the promoter and Managing Director of the Company. He leads the overall strategy and planning, business development and marketing activities of the Company. Mr. Sanjeev Arora contribution to the real estate, apparel and textile products are commendable and many milestones in the sector have been achieved due to his initiatives and entrepreneurship.
Qualification	Graduate	Bachelor of Commerce, Punjab University
Directorship held in other companies	Femmella Fashions India Limited	1) Arisudana Industries Limited 2) Auster Securities Private Limited 3) Godwin Securities Private Limited 4) Kripra Real Estate Private Limited 5) K P Advisors (Realty) Private Limited 6) Np Blockhouse Real Estate Private Limited 7) RPIL Healthcare Private Limited 8) Hampton Sky Hotels Private Limited 9) Hampton Sky Hospitality Private Limited
Directorship held in listed companies	Nil	Nil
Chairman/ member of the committee of the Board of Directors of other companies in which he is a director	Nil	Member of CSR Committee of Arisudana Industries Limited
listed entities from which the person has resigned in the past three years	Resigned from the Hampton Sky Realty Limited on August 12, 2024	Nil
Number of shares held in the Company as on March 31, 2024	40,52,880	7,89,90,915
No. of Board Meetings attended during the financial year 2023-24	Nil	7 out of 7 Meetings.
Relationship with other Directors, Manager and KMPs of the Company	Wife of the Mr. Sanjeev Arora, Chairman cum Managing Director of Company and Mother of Mr. Kavya Arora, Whole time Director of the Company.	Husband of Mrs. Sandhya Arora and Father of Mr. Kavya Arora, Whole-time Director of Company.
Terms & conditions of appointment/ re-appointment	She was initially inducted as a Board member on 14 th May, 2024 in the capacity of Non-executive Non - independent Director of the Company. Due to personal reasons, she resigned from the Board on 12 th August, 2024. Now, the Board has appointed her again in its Board Meeting held on 05 th September 2024 as an additional director in the capacity of Non-executive Non - independent Director of the Company w.e.f. 05 th September 2024.	Please refer to the explanatory statement of item no. 9 above. Pursuant to the mandatory requirement of Section 152 of the Act, Mr. Sanjeev Arora being eligible is proposed to be re-appointed as the director. Further, the instant re-appointment in terms of Section 152 of the Act as provided under the Item No. 2 of this Notice of the ensuing AGM, shall not be treated as break in his term/ service as the Managing Director of the Company.
Remuneration sought to be paid and the remuneration last drawn	Mrs. Sandhya Arora shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.	Please refer to the explanatory statement of item no. 9 above.



HAMPTON SKY REALTY LIMITED

DETAILS OF NON-EXECUTIVE INDEPENDENT DIRECTORS SEEKING APPOINTMENT AT THE ANNUAL GENERAL MEETING

Name of the Director	Dr. Sandeep Puri	Dr. Sulbha Jindal	Ms. Benu Sehgal	Mr. Probir Arora	Mr. Rupinder Singh Sabharwal
DIN	10757596	10766818	0355649	10032179	03592557
Father's Name	Parbodh Chander Puri	Bharti Bhushan Jindal	Om Prakash Vohra	Kirti Kumar Arora	Mr. Maninder Singh Sabharwal
Date of Birth	December 12, 1965	November 11, 1983	June 12, 1963	July 17, 1980	15/05/1986
Age	58 Years	40 Years	61 Years	44 Years	38 Years
Date of first appointment on the Board	05 th September, 2024	05 th September, 2024	05 th September, 2024	05 th September, 2024	07 th September, 2024
Brief Resume	Dr. Sandeep Puri, born on December 12, 1965, is a Consultant Physician specializing in Internal Medicine and Rheumatology. He served as Principal of DMC & H, Ludhiana from 2014 to 2024, and has held various significant academic and administrative roles. He is an esteemed member of several medical associations, including the Association of Physicians of India and the Indian Rheumatology Association. Dr. Puri has received numerous fellowships and honors, including the Rabindranath Tagore Oration Award at APICON 2017, and has made substantial contributions to medical research and publications.	Dr. Sulbha Jindal born on November 11, 1983, is an accomplished Veterinary doctor with 17+ years of experience. She excels in animal treatment, surgery, and diagnostics. She is currently serving as the Managing Director of Jindal Electric Machinery Corporation and successfully oversees the company's operations. Her expertise extends to business management, leadership, strategic planning, and innovation, blending her medical knowledge with exceptional business knowledge is ensuring the continued growth and success of her ventures.	Benu born on June 12, 1963 has over 28 years of multi-disciplinary senior/top-level experience across a variety of sectors including biggies like Unitech, DLF, Ambience, Mukta Arts/WWIL, Ambe Consultancy Services, All About Jobs, Ventures, Apple Industries, Nivica Consultants etc.	Mr. Probir Arora, born on July 17, 1980, is currently an owner at DNA Studio. He brings experience from previous roles at RSA+R204 Design. He holds a Bachelor of Architecture - B.Arch from IP University, New Delhi in 2003. With a robust skill set that includes Hotels, Shopping Centers, Interior Design, Architecture, Restaurants and more.	Mr. Rupinder Singh Sabharwal has done his Bachelor's in Economics from George Washington University. Director in Kobos Ventures which specializes in development of Business Centres and other real estate ventures.
Qualification	He did his M.B.B.S from Dayanand Medical College and Hospital, Ludhiana.	She completed her Bachelor's degree in Veterinary Sciences and Animal Husbandry from Guru Angad Dev Veterinary University, Ludhiana.	She holds a Master's degree in Biotechnology; a PG Diploma in HR from Welingkar University, and she is also a Certified Competency and Performance Developer from Carlton Advanced Management Institute.	He holds a Bachelor of Architecture - B.Arch from IP University, New Delhi in 2003 .	Bachelor's in Economics



HAMPTON SKY REALTY LIMITED

Experience and Expertise in Specific Functional areas	Doctor, Specialist and Consultant.	Veterinary Doctor, Managing Director Jindal Electric Machinery Corporation.	Retail Professional, Trainer	Architect	Holding position of Director in Kobos Ventures which specializes in development of Business Centres and other real estate ventures.
Shareholding in the Company as on 31st March, 2024	Nil	Nil	Nil	Nil	Nil
Relationships between directors inter-se, Manager and other Key Managerial Personnel of the company	NA	NA	Nil	NA	NA
Number of Meetings of the Board attended during the year	Nil	Nil	Nil	Nil	Nil
Directorship/ membership/chairmanship of Committees of the others board	Nil	Nil	Directorship: 1. Yayway Ventures Private Limited 2. Splendor Lifestyle Products Private Limited 3. Glam Events & Star League Private Limited 4. Splendor Landbase Limited 5. White Window Beauty Solutions Private Limited 6. BTS Retail Private Limited 7. Glory Star Projects Private Limited 8. Pro-Amante Cosmetics Private Limited 9. Pro CLB Global Limited	Nil	Directorship: 1. Kobos Ventures Private Limited 2. Krava Technologies Private Limited 3. VBR Media Private Limited
Name of listed entities from which the person has resigned in the past three years	Nil	Nil	Nil	Nil	Nil
Shareholding of non-executive directors in the listed entity, including beneficial ownership	Nil	Nil	Nil	Nil	Nil



HAMPTON SKY REALTY LIMITED

Terms and Conditions of appointment/ re-appointment	Dr. Sandeep Puri shall be appointed as an independent director of the Company for a term of 5(five) years with effect from 05 th September 2024 to 04 th September 2029 and he shall not be liable to retire by rotation.	Dr. Sulbha Jindal shall be appointed as an independent director of the Company for a term of 5(five) years with effect from 05 th September 2024 to 04 th September 2029 and she shall not be liable to retire by rotation.	Ms. Benu Sehgal shall be appointed as an independent director of the Company for a term of 5(five) years with effect from 05 th September 2024 to 04 th September 2029 and he shall not be liable to retire by rotation.	Mr. Probir Arora shall be appointed as an independent director of the Company for a term of 5(five) years with effect from 05 th September 2024 to 04 th September 2029 and he shall not be liable to retire by rotation.	Mr. Rupinder Singh Sabharwal shall be appointed as an Independent Director of the Company for a term of 5(five) years with effect from 07 th September 2024 to 06 th September 2029 and he shall not be liable to retire by rotation.
Details of remuneration last drawn by such person	Nil	Nil	Nil	Nil	Nil
Details of remuneration sought to be paid	Dr. Sandeep Puri shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.	Dr. Sulbha Jindal shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.	Ms. Benu Sehgal shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.	Mr. Probir Arora shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.	Mr. Rupinder Singh Sabharwal shall be paid sitting fees as may be approved from time to time by the Board of Directors in accordance with the Remuneration Policy and Article of Association of the Company.

THE STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013 (THE "ACT") WITH RESPECT TO ITEM NO. 9

I. GENERAL INFORMATION

(a) **Nature of industry:**

Hampton Sky Realty Limited is engaged in the business of *inter alia* real estate and trading activities.

(b) **Date or expected date of commencement of commercial production:**

The Company commenced business in the year of its incorporation i.e. 1987.

(c) **In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:** Not Applicable

(d) **Financial performance based on given indicators**

(Amount Rs. In Lakhs)

Particulars	2023-24	2022-23	2021-22
Revenue from Operations	18,446.80	3,842.28	13,617.47
Other Income	284.02	197.56	1,240.08
Total Revenue	18,730.82	4,039.85	14,857.55
Total expenses	17,395.22	4,283.56	12,358.86
Profit before tax	1,335.61	(243.71)	2,498.69
Profit/(Loss) for the period	1,367.63	(54.14)	2,379.10

(e) **Foreign investments or collaborations, if any.**

As on March 31, 2024, the Company did not make or receive any foreign investment.



HAMPTON SKY REALTY LIMITED

II. INFORMATION ABOUT THE APPOINTEE:

- (a) **Background details, job profile and suitability:** Please refer to the explanatory statement of item no. 9 above.
- (b) **Past Remuneration:** Please refer to the explanatory statement of item no. 9 above.
- (c) **The remuneration or commission drawn by the individual concerned in any other capacity:** Nil
- (d) **The remuneration or commission drawn by him from any other company:** Nil
- (e) **Remuneration proposed:** Please refer to the explanatory statement of item no. 9 above.
- (f) **Recognition or awards:** Please refer to the explanatory statement of item no. 9 above.
- (g) **Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person, and the relationship between remuneration and performance of the person (in case of expatriates the relevant details would be with respect to the country of origin):**

Mr. Sanjeev Arora, a Commerce graduate with more than 41 years of business experience, has proven to be a guiding force for the company's growth and expansion. As the Chairman cum Managing Director and promoter, Mr. Arora has played a pivotal role in defining the company's strategy across research and development, technology partnerships, business development, and marketing. His leadership has significantly impacted the industrial sector, with numerous milestones reached under his guidance, highlighting his entrepreneurial vision and innovative approach. His respective skill sets and experience place him in a correspondingly equal position at peer Companies in India. Considering his specific company profile, the proposed remuneration is in line with the industry levels and that of comparatively placed Companies in India.

- (h) **Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director, if any:**

Apart from the remuneration paid to Mr. Sanjeev Arora as Managing Director as stated above and his respective shareholding held in the Company, he does not have any pecuniary relationship directly or indirectly with the Company and its managerial personnel.

- (i) **The securities held by the director, including options and details of the shares pledged as at the end of the preceding financial year:** Please refer to the explanatory statement of item no. 9 above.
- (j) **Whether remuneration policy for directors differs from remuneration policy for other employees and if so, an explanation for the difference:** No
- (k) **The principle of proportionality of remuneration within the company, ideally by a rating methodology which compares the remuneration of directors to that of other directors on the board who receives remuneration and employees or executives of the company.**

Please refer to the Board's report.

III. OTHER INFORMATION:

- (a) **Reason of loss or inadequate profits:** As on March 31, 2024, the Company did not have any loss or inadequate profits. The disclosure under Schedule V has been given as a matter of abundant precaution.
- (b) **Steps taken or proposed to be taken for improvement and expected increase in productivity and profits in measurable terms:** The Company is regularly taking steps for further improvement and growth in the productivity and profits.
- (c) **Steps taken or proposed to be taken for improvement and expected increase in productivity and profits in measurable terms:** The Company is regularly taking steps for further improvement and growth in the productivity and profits.

**By Order of the Board of Directors
For Hampton Sky realty limited
(Formerly known as Ritesh Properties and Industries Limited)**

**Sd/-
(Sanjeev Arora)
Chairman-Cum-Managing Director
DIN: 00077748
Hampton Court, Business Park,
NH 95, Ludhiana-Chandigarh Road,
Ludhiana, Punjab-141123**

Place: Gurgaon
Date: 05.09.2024

Registered Office:
205, Second Floor, Kirti Mahal, Rajendra Place,
New Delhi, Delhi, 110008



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED

(Formerly Known as Ritesh Properties and Industries Limited)

Regd. Office: 205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar, West New Delhi, Central Delhi DL 110008 IN

Ph: +91-9212359076

Email-ID: riteshlimited8@gmail.com.

Website: www.hamptonsky.in

CIN: L74899DL1987PLC027050

DIRECTORS' REPORT

For the Financial Year 2023-24

Dear Shareholders,

Your Directors have pleasure in presenting the 37th Annual Report and Financial Statements (Standalone & Consolidated) for the financial year ended March 31st, 2024.

FINANCIAL HIGHLIGHTS

The Company's Standalone and Consolidated Financial Performance during the year ended March 31st, 2024 as compared to the previous years is summarized as below:

Amount (Rs. in lakh)

Particulars	2023-24		2022-23	
	Consolidated	Standalone	Consolidated	Standalone
Revenue from operations	23,869.78	18,446.80	7221.22	3842.28
Other Income	374.21	284.02	379.11	197.56
Total Income	24,243.99	18,730.82	7600.33	4039.85
Depreciation and amortization	68.27	62.96	55.86	49.32
Total Expenses	21,216.46	17,395.22	7379.27	4283.57
Profit/(Loss) before exceptional, extraordinary items	3,027.53	1335.61	221.07	(243.72)
Exceptional Item/ Extraordinary item	-	-	-	-
Profit & (loss) before tax	3,027.53	1335.61	221.07	(243.72)
Tax Expense	122.32	(32.02)	(309.79)	(189.58)
Profit/ (Loss) after tax	2,905.21	1367.63	530.86	(54.14)

REVIEW OF PERFORMANCE AND STATE OF COMPANY'S AFFAIRS

Highlights of the Company's financial performance for the year ended March 31st, 2024 are as under:

Standalone

- Operating income including the other income was Rs. 18,730.82 lakh.
- Profit before tax for the year Rs. 1335.61 lakhs.
- Net Profit for the year Rs 1367.63 lakhs.

Consolidated

- Operating income including the other income was Rs. 24243.99 lakhs.
- Profit before tax for the year Rs. 3027.53 lakhs. and
- Net Profit for the year Rs. Rs. 2905.21 lakhs.

During the period under review, the Company got all the approvals to start the construction of the hospital project under name of "Hampton Narayana Super speciality Hospital".

Company is launching commercial project with a projected investment of Rs. 120 Cr by Financial Year 2024-25. This project is within the Municipal Limits of Ludhiana on NH-5 connecting Ludhiana with Chandigarh.

Further, the Company has launched a new project under the name "Hampton Estate" spread over 12 acres of land has been launched by the Company which includes 111 residential plots of 250 square yards each & commercial properties including 25 brand outlets. It is estimated that the project will be completed in the Financial Year 2023-24.

Furthermore, the Company has changed its registered office from "11/5B, First Floor, Pusa Road, New Delhi 110060" to "205, Second Floor, Kirti Mahal, Rajendra Place, New Delhi 110008", effective from May 30th, 2023.

Furthermore, the Board of Directors of the Company in its meeting held on May 04th, 2023, have altered the object clause of the Memorandum of Association of the Company to include the objects related to distribution, trading, manufacture, import, export, alter, convert, modify, buy, sell, or otherwise deal in any other manner, in electronic systems and devices. Your Company also proposes to expand its operation in future, Further, get the approval from the shareholder through postal ballot dated June 24th, 2023, for the same.

Furthermore, the name of the Company has been changed from "Ritesh Properties and Industries Limited" to "Hampton Sky Realty Limited" vide special resolution passed at the 36th Annual General meeting of the Company. A fresh Certificate of Incorporation dated 06th October, 2023, issued by Registrar.

Furthermore, the Board of Directors of the Company at its meeting held on August 9th, 2023, have altered the object clause of the Memorandum of Association of the Company to include the object related to 1. To carry on buying, selling, or trading of any goods, articles, products, stocks, commodities, including any kind of material, whether in India or in abroad. 2. To buy, sell, trade, or act as an agent, dealer for any sports equipment, clothing, accessories, memorable to be used for/ in any sports, or to manage or operate the sports activities



HAMPTON SKY REALTY LIMITED

including players' trainings, etc., or to enter into any sponsorship arrangement for any sports or to engage in any activities relating to any sports, game, or related event, in India or abroad. Further, get the approval from the shareholders at their meeting held on September 01st, 2023.

Furthermore, till the date of this report, your Company has incorporated two wholly owned subsidiary companies and one Joint Venture Company namely:

1. Hampton Sky Hotels Private Limited (Incorporated on August 12th, 2024) and
2. Hampton Sky Hospitality Private Limited (Incorporated on August 02nd, 2024)
3. Hampton Sky Farms Private Limited (Joint Venture Company) (Incorporated on August 28th, 2024)

ACCOUNTING METHOD

Consolidated And Standalone Financial Statements

The Consolidated and Standalone Financial Statements of the Company have been prepared pursuant to Section 129 of the Companies Act, 2013 ("Act") read with the Companies (Accounts) Rules, 2014 and in accordance with IND AS as notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time, along with other accounting principles generally accepted in India.

CHANGE IN THE NATURE OF BUSINESS

During the year there was no change in the nature of the business of the Company.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

However, the Board of Directors in its meeting held on July 18th, 2024, gave its approval for the incorporation of two wholly owned subsidiaries of the Company with the name of "Hampton Sky Hotels Private Limited and Hampton Sky Hospitality Private Limited" and to made the investment of funds in Joint Venture Company named is "Hampton Sky Farms Private Limited".

The proposed hotels would be developed on land owned by Hampton.

AWARD AND SUCCESSION PLANNING

Hampton announces the future plan to expanding to venture into hospitality and Hampton Sky Realty Ltd announced on all the approvals received from Government on implementation of 12 Acres commercial project in Ludhiana on National Highway within the Municipal Limits of the City. This is on NH-5 from

Ludhiana-Chandigarh Road. The project will have a built-up area of 6,00,000 Sqft.

Further, the company vouchsafe with the award "Global Excellence Awards 2024" and "Achiever Awards 2024"

DIVIDEND

The Board of Directors of your Company, after considering holistically the relevant circumstances, has decided that it would be prudent to plough back the profit for further growth and projects to be undertaken by the Company and to strengthen the working capital of the Company, not to recommend any Dividend for the year under review.

TRANSFER TO RESERVES

The Board of Director of your Company has decided not to transfer any amount to the reserves for the year under review.

INVESTOR EDUCATION AND PROTECTION FUND ("IEPF")

In accordance with the applicable provisions of the Act read with the Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), all unclaimed dividends are required to be transferred by the Company to the IEPF, which remain unpaid or unclaimed for a period of seven years, from the date of transfer to Unpaid Dividend Account.

Further, according to IEPF Rules, the shares on which dividend has not been claimed by the shareholders for seven consecutive years or more shall be transferred to the Demat account of the Investor Education and Protection Fund Authority ("IEPF Authority").

During the year under review, no amount of the unclaimed/unpaid dividend and any such share in the Company were due to be transferred to the IEPF Authority.

SHARE CAPITAL AND CHANGES IN SHARE CAPITAL

Authorized Share Capital

The Authorised share capital of the Company as on 31st March, 2024 was Rs. 28,15,00,000/- (Rupees Twenty-Eight Crores Fifteen Lakhs Only) divided into 28,15,00,000 (Twenty-Eight Crores Fifteen Lakhs) shares of Re. 1/- each (Rupee One only).

Paid-up Share Capital

The paid-up capital of the Company as on 31st March 2024 remained at Rs. 27,42,07,700/- (Rupees Twenty-Seven Crores Forty-Two Lakhs Seven Thousand Seven Hundred) divided into 27,42,07,700 (Twenty-Seven Crores Forty-Two Lakhs Seven Thousand Seven Hundred) Equity Shares of Re. 1/- each (Rupee One only). (Out of the aforesaid total paid-up share capital, trading approval of 1,69,13,860 (One Crore Sixty-Nine Lakhs Thirteen Thousand Eight Hundred and Sixty) Equity Shares of Re. 1/- each (Rupee One only) was obtained



HAMPTON SKY REALTY LIMITED

from BSE Limited on April 12, 2023.

Further Company's equity shares are listed on BSE Limited ("BSE") and at the closure of Financial Year 2023-24, none of the Directors or Key Managerial Personnel of the Company holds any instruments convertible into equity shares of the Company. All the Shares held by the Promoters are in dematerialized form. The Company has also not issued any shares with differential voting rights or has granted any stock options or sweat equity during the Financial Year 2023-24.

CREDIT RATINGS

The Company has not issued any debt instruments and does not have any fixed deposit programme or any scheme or proposal involving mobilization of funds in India or abroad during the Financial Year ended 31st March 2024. Accordingly, credit rating is not required.

DEPOSITS FROM PUBLIC

During the year under review, your Company has not accepted/renewed any deposits within the meaning of Sections 73 to 76A of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

LISTING

During the year, the Company obtained trading approval of 12,22,145 (Twelve Lakhs Twenty-Two Thousand One Hundred and Forty-Five) equity shares of the face value of Rs. 10/- each (Rupees Ten Only) from the BSE Limited on April 06th, 2022. These shares were issued to Findoc Finvest Private Limited ("Findoc"), a promoter group company upon conversion of Optionally Fully Convertible Debentures ("OFCD").

Further, the Company obtained trading approval for 1,69,13,860 (One Crore Sixty-Nine Lakh Thirteen Thousand Eight Hundred Sixty) equity shares of Re. 1/- each (Rupee One only) from the BSE Limited on April 12th, 2023. The said shares were issued to the Findoc upon conversion of OFCDs.

MANAGEMENT DISCUSSION AND ANALYSIS (MD&A) REPORT

The Management Discussion and Analysis Report for the year under review, as stipulated under Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), is presented in a separate section and marked as **Annexure VI**, forming part of this Annual Report.

CORPORATE GOVERNANCE

Your Company is committed to benchmark itself with global standards for providing good corporate governance. Your Board constantly endeavours to take the business forward in such a way that it maximizes long term value for the stakeholders. The Company has put in place an effective corporate governance system which ensures that the provisions of SEBI Listing Regulations are duly complied with.

Parameters of statutory compliances evidencing the standards expected from a listed entity have been duly observed and a Report on Corporate Governance as well as the Certificate from Secretarial Auditors confirming compliance with the requirements of SEBI Listing Regulations forms part of Annual Report and marked as **Annexure VIII**.

Further, the CEO/CFO Certificate as prescribed under SEBI Listing Regulations is also presented in separate section forming part of Integrated Annual Report.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company holds 55% shares in subsidiary partnership firm Finton Homes. The Company further holds 100% shares in its subsidiary viz. RPIL Healthcare Private Limited incorporated w.e.f. February 20th, 2023.

The Consolidated Audited Financial Results for the Financial year ended March 31st, 2024, represent the result of the Company including its subsidiary partnership firm, Finton Homes and wholly owned subsidiary RPIL Healthcare Private Limited. A separate statement containing the salient features of the financial statement of subsidiaries, joint ventures and associates in **Form AOC-1** is attached with this annual report as **Annexure – XII**

Further, the Board of Directors in its meeting held on July 18th, 2024, gave its approval for the incorporation of two wholly owned subsidiaries of the Company with the name of "Hampton Sky Hotels Private Limited and Hampton Sky Hospitality Private Limited" and made the investment of funds in Joint Venture Company named is Hampton Sky Farms Private Limited.

The audited standalone financial statement including the consolidated financial statement of the Company, and all other documents required to be attached thereto is available on the Company's website and can be accessed at www.hamptonsky.in.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMPs)

Composition

The Composition of Board of Directors during the Financial Year ended March 31st, 2024, is in conformity with Regulation 17 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 ("Listing Regulations") read with Section 149 of the Act, and the provisions of the Articles of Association of the Company.

As on March 31st, 2024, the Board comprised of a Managing Director, Two (2) Whole Time Director and Four (4) non-executive Independent Directors including 1 (one) Independent Woman Director. The Board has the requisite qualifications, experience, expertise, and holds high standards of integrity. A list of key skills, expertise, and core competencies of the Board, including the Independent Directors, is provided in corporate governance report.



HAMPTON SKY REALTY LIMITED

During the year and after the end of the year and up to the date of this Report, the following appointment and re-appointment of Directors have taken place:

Appointments

1. Pursuant to recommendation of the Nomination and Remuneration Committee, the Board had on October 27th, 2023, approved the appointment of Mr. Deva Pampapathi Reddy (DIN: 01939650) as a Non-executive Independent directors of the Company for a term of 5 years and same had been approved by shareholder of the Company via a Special Resolution passed in Extra-Ordinary General Meeting held on January 25th, 2024.

Mr. Deva Pampathi Reddy (D.P. Reddy) is a retired I.A.S. officer and also served as an Additional Chief Secretary cum Financial Commissioner in Punjab Government. He is proficient in English, Science and Law graduate with double masters (Economic and Geography) with proven records of accomplishment of delivering sustainable results in a time bound manner, revenue enhancement, innovative solutions and management skills.

The Board is of the view that his appointment as an Independent Director would be in the best interest of the Company and feels that the Company would immensely benefit from Mr. Deva Pampapathi Reddy's appointment.

2. Further, pursuant to recommendation of the Nomination and Remuneration Committee and subject to the approval of the members at the ensuing Annual General Meeting, the Board of Directors of the Company in its meeting held on May 14th, 2024 has appointed Ms. Sandhya Arora (DIN: 07425174) as Additional Director designated as Non-Executive Non-Independent Director of the Company.

Ms. Sandhya Arora (DIN: 07425174), is a successful business woman. Ms. Sandhya Arora is already holding a position of Director in Femmella Fashions India Limited and having an experience of around 9 years and she is well-versed with textile and fashion industry.

Cessation

1. Mr. Roop Kishore Fatehpuria, (DIN 00887774) Whole-Time Director of the Company, on April 01st, 2024 has ceased from the Board of Directors of the Company and committees thereof, citing the demise. He has been a longstanding member of the Company and has actively contributed to all Board discussions.

The Company immensely benefited from his vision and leadership during his tenure. His demise is a profound loss to the Company, and we extend our sincere condolences to his family.

2. Ms. Sandhya Arora (DIN: 07425174), has resigned as Additional Director designated as Non-Executive Non-Independent Director of the Company from the closure of business hours on August 12, 2024 due to personal and unavoidable circumstances.

Retirement by rotation and subsequent re-appointment

Pursuant to the provisions of Section 152 of the Act and the Articles of Association of the Company Mr. Kavya Arora, Director of the Company being liable to retire by rotation, shall retire at the ensuing Annual General Meeting (AGM) and being eligible, offers his candidature for re-appointment. The brief resume and other details, as required under the Regulation 36(3) of the Listing Regulations, of the Directors seeking appointment / re-appointment at the ensuing AGM are provided in the Notice of the AGM of the Company which forms part of the Annual Report.

Key Managerial Personnel

The following persons have been designated as Key Managerial Personnel (hereinafter referred to as "KMP") of the Company as on March 31st, 2024, in accordance with the provisions of Section 2(51) and Section 203 of the Act, read with the rules framed thereunder: -

1. Mr. Sanjeev Arora, Chairman and Managing Director
2. Mr. Kavya Arora, Whole Time Director
3. Mr. Roop Kishore Fatehpuria, Whole Time Director
4. Mr. Deepak Sharma, Chief Financial Officer
5. Ms. Tarandeep Kaur, Company Secretary & Compliance Officer

Declaration by the Company

The Company has issued confirmation to its Directors, confirming that it has not made any default under Section 164(2) of the Act, as on March 31st, 2024.

Declaration by Independent Directors

The Company has received declarations from all the Independent Directors pursuant to Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations confirming that they meet the criteria of independence as prescribed under the provisions of the Act, read with the Schedules and Rules issued thereunder. The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct for Directors and Senior Management Personnel.

In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties.

In the opinion of the Board, they fulfil the condition for appointment/ re-appointment as Independent Directors on the Board. Further, in the opinion of the Board, the Independent Directors also possess the attributes of integrity, expertise and experience as required to be disclosed under Rule 8(5) (iii) (a) of the Companies (Accounts) Rules, 2014.

The Independent Directors have also confirmed that they have registered themselves with the Independent Director's



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Database maintained by the Indian Institute of Corporate Affairs pursuant to Section 150(3) of the Act read with sub-rule (3) of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and confirmed their compliance with the Code for Independent Directors, as prescribed in Schedule IV to the Companies Act, 2013, and the Code of Conduct and Business Ethics for Board Members and Senior Management of the Company.

REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND PARTICULARS OF EMPLOYEES

The information required under Section 197(12) of the Act read with Rules 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) in respect of Directors/Employees of the Company is set out in **Annexure-IV** to this Report.

The remuneration paid to the Directors is in accordance with the Remuneration Policy formulated in accordance with Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force).

Remuneration Policy

Pursuant to provisions of Section 178 of the Act and the SEBI Listing Regulations, the Nomination, Remuneration and Compensation Committee ("**NRC Committee**") has formulated a Remuneration Policy for the appointment and determination of remuneration of the Directors including criteria for determining qualifications, positive attributes, independence of a director, Key Managerial Personnel, Senior Management Personnel and other employees of your Company.

The NRC Committee has approved a policy on appointment and remuneration of Directors including criteria for determining qualifications, positive attributes, independence of a director and other matters provided u/s 178(3), based on the recommendations of the NRC Committee. The broad parameters covered under the Policy are – Company Philosophy, Guiding Principles, Nomination of Directors, Remuneration of Directors, Nomination and Remuneration of the Key Managerial Personnel (Other than Managing/ Whole-time Directors), Key-Executives and Senior Management and the Remuneration of other employees. The Company's Policy relating to appointment of Directors, payment of managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Act is furnished and forms part of this Report.

The detailed Policy is available on the Company's website at www.hamptonsky.in

DETAILS OF BOARD MEETING HELD DURING THE YEAR

The Board of Directors met five times during the Financial Year 2023-24. Details of the Board Meetings and attendance at the

meetings held during the Financial Year 2023-24 have been provided in the Corporate Governance Report, which forms part of this report.

COMMITTEES OF THE BOARD

The Board of Directors has constituted following Committees:
Audit Committee
Nomination and Remuneration Committee
Stakeholders' Relationship Committee
Corporate Social Responsibility (CSR) Committee
Risk Management Committee.

The details of the Committees along with their composition, number of meetings and attendance at the meetings are provided in the Corporate Governance Report forming part of this report.

PERFORMANCE EVALUATION

Pursuant to the provisions of the Act and Regulation 25(3) & (4) of the SEBI Listing Regulations, the Independent Directors in their meeting held on March 28, 2024, have evaluated the performance of Non-Independent Directors, Chairperson of the Company after considering the views of the Executive and Non-Executive Directors, Board as a whole and assessed the quality, quantity and timeliness of flow of information between the Company's Management and the Board. The NRC Committee has also carried out evaluation of performance of every director of the Company.

On the basis of evaluation made by the Independent Directors and the NRC Committee and by way of individual and collective feedback from the Non-Independent Directors, the Board has carried out the annual performance evaluation of the directors individually as well as evaluation of the working of the Board as a whole and committees of the Board.

The SEBI Listing Regulations mandate the Board of listed companies to monitor and review the Board Evaluation framework. Section 134(3) of the Act read with the Rule 8 of the Companies (Accounts) Rules, 2014 made there under further provides that a formal annual evaluation needs to be made by the Board of its own performance and that of its Committees and individual directors. Schedule IV to the Act read with the Rules issued there under and Regulation 17(10) of the SEBI Listing Regulations states that the performance evaluation of Independent Directors shall be done by the entire Board of Directors, excluding the Director being evaluated.

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees, and individual Directors pursuant to the provisions of the Act and Regulation 17(10) of the SEBI Listing Regulations.

The Board evaluation exercise for financial year 2023-24 was carried out by way of internal assessments done based on a combination of detailed questionnaires and verbal discussions. The questionnaire for evaluation of the performance of Board was based on board composition, experience & competencies, understanding of business and competitive environment, quality of discussion at the board meeting, time spent by the



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board on the Company's long-term goals and strategies. The questionnaire for evaluation of the committee(s) was based on understanding of the terms of reference, discharge of its duties, performance of the committee, composition of the committee.

Evaluation Outcome

The evaluation brought to notice that the sharing of information with the Board, its timeliness, the drafting of agenda notes and the content thereof as well as the drafting of the minutes were found to be satisfactory. All the Board Members were satisfied with the way the affairs of the Company were conducted.

AUDITORS AND AUDITORS' REPORT

Statutory Auditors & their Report

Pursuant to the provision of Section 139 of the Act and rules made thereunder, M/s Khandelwal Jain & Co., Chartered Accountants (FRN 105049W) were appointed as Statutory Auditors for a first term of 05 (five) consecutive years, to hold office from the conclusion of the 33rd Annual General Meeting held on December 28th, 2020 until the conclusion of 38th Annual General Meeting for auditing the accounts of the Company from the financial year 2020-2021 to 2024-2025.

The Statutory Auditors have confirmed that they are not disqualified from continuing as Statutory Auditors of the Company.

M/s Khandelwal Jain & Co., Chartered Accountants, have submitted their report along with the standalone and consolidated financial statements of the Company for the financial year ended March 31st, 2024, forms part of this Annual Report. The Auditor's Report read together with the notes to accounts is self-explanatory and therefore, in the opinion of the Directors, do not call for any further explanation. Further, no qualification, reservation or adverse remark or disclaimer is made by the Statutory Auditor in his report.

Further, there were no frauds reported by the Statutory Auditors to the Audit Committee or the Board under Section 143(12) of the Act.

Secretarial Auditors & their Report

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with SEBI listing Regulation and on the recommendation of the Audit Committee, the Board of Directors at its meeting held on January 31st, 2024, had appointed MZ & Associates, Company Secretaries, (Peer Review Firm No. 757/2020) as Secretarial Auditor of the Company for conducting the Secretarial Audit of the Company for the Financial Year 2023-24.

Secretarial Audit Report given by the Secretarial Auditors in Form No. MR-3 is annexed with this Report as **Annexure– I**. There are no qualifications, reservations or adverse remarks made by Secretarial Auditors in their Report. During the Financial Year ended March 31st, 2024, the Secretarial Auditors had not reported any matter under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) (ca) of the Act.

Cost Auditors & their report

The central government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for the products of the Company and requirement of cost audit as stipulated under the provisions of section 148 of the Act, are not applicable for the business activities carried out by the Company.

Internal Auditors

Pursuant to the provisions of Section 138 of the Act read with the Companies (Accounts) Rules, 2014 and on the recommendation of the Audit Committee, the Board of Directors had appointed M/s. AKGSR & Company, Chartered Accountant as an internal auditor of the Company for the Financial Year 2023-24 to conduct internal audit of the functions and activities of the company. Internal Auditors are appointed by the Board of Directors of the Company on a yearly basis

PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

There were no proceedings initiated /pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impacted the business of the Company. Therefore, the requirement to disclose the details of an application made or any proceeding pending during the year is not applicable.

VIGIL MECHANISM/ WHISTLE-BLOWER POLICY

Pursuant to the provisions of Section 177(9) & (10) of the Act and the SEBI Listing Regulations, the Company has framed a 'Whistle Blower Policy' to establish Vigil Mechanism for directors and employees to report genuine concerns. The policy is revised from time to time to align it with applicable regulations and/ or with organisations suitability. The latest policy is available on the website of the Company and the web link of the same is provided in the Corporate Governance Report. This policy provides a process to disclose information, confidentially and without fear of reprisal or victimization, where there is reason to believe that there has been serious malpractice, fraud, impropriety, abuse or wrong doing within the Company. The Company ensures that no personnel is denied access to the Chairperson of the Audit Committee.

During Financial Year 2023-24, no complaint was received, and no individual was denied access to the Audit Committee for reporting concerns, if any.

INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has robust internal financial controls (IFC) systems commensurate with the nature and size of its business operations and operating effectively and no material weakness exists. The IFC is in line with requirement of the Act and is intended to increase transparency & accountability in an organisation's process of designing and implementing a system of internal control and a system facilitating mapping with role-based authority to business & functional team to ensure smooth conduct of their operations across the organisation.



HAMPTON SKY REALTY LIMITED

RISK MANAGEMENT

The Company follows a practice of identification of various risks pertaining to different businesses and functions of the Company. Major risks elements associated with the businesses and functions of the Company have been identified and are being addressed systematically through mitigating actions on a continuing basis.

The Audit Committee periodically reviews and monitors the steps taken by the Company to mitigate the identified risks elements.

ANNUAL RETURN

Pursuant to the Section 92(3) and 134(3)(a) of the Act. The Annual Return of the Company for the Financial Year ended March 31st, 2024, is available on the Company's website at www.hamptonsky.in.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Loans, Guarantees and Investments under section 186 of the Act form the part of the notes to the financial statements provided in this annual report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Your Company has adopted a "Policy on Dealing with and Materiality of Related Party Transactions", in accordance with the provisions of the Act and Regulation 23 of the SEBI Listing Regulations, *inter-alia*, providing a framework for governance and reporting of Related Party Transactions including material transactions and threshold limits for determining materiality.

The said Policy is also available on the website of the Company at the web-link: www.hamptonsky.in

Pursuant to the provisions of Sections 177, 188 of the Act and the Rules made thereunder read with Regulation 23 of Listing Regulations, all related party transactions (RPTs) are placed before the audit committee for the review purpose. All contracts/ arrangements/ transactions during the Financial Year 2023-24 entered into by the Company with related parties were in ordinary course of business and on arm's length basis. The Company has not entered into any contracts/ arrangements/ transactions with related parties which qualify as material in accordance with the Policy of the Company on materiality of related party transactions. During the period under review, the Company has not entered into materially significant related party transactions that may have potential conflict with the interest of the Company at large. The details of the related party transactions as per Indian Accounting Standards (IND-AS)-24 are set out in Notes to accounts to the Financial Statements of the Company.

Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC-2 is not applicable to the Company for Financial Year 2023-24 and hence does not form part of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNING AND OUTGO

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Act, read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as **Annexure-V**

CORPORATE SOCIAL RESPONSIBILITY (CSR)

In Compliance of the Section 135 of the Act read with the rules made thereunder, as amended, and applicable from time to time, detailed annual report on CSR activities undertaken by the Company during the year is given as **Annexure-VII**.

CSR policy is available on the Company's website at www.hamptonsky.in.

The Company has spent the CSR amount till date. Details of the CSR expenditure has been provided in annual report on CSR annexed with this annual report.

DISCLOSURE ON ONE TIME SETTLEMENT

During the year under review, the Company has not entered into any one-time settlement with the Banks or Financial Institutions who have extended loan or credit facilities to the company.

SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS, TRIBUNALS AFFECTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the period under review, there were no significant and material orders passed by any regulator/court/tribunal impacting the going concern status and the Company's operations in future.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

The Company has in place a Policy on Prevention of Sexual Harassment at Workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and the rules made thereunder.

Internal Complaints Committee(s) ("ICC") at each workplace of the Company, have been set up to redress complaints, if any, received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this Policy.

No complaint was received from any employee of the Company during the Financial Year 2023-24.

SIGNIFICANT DEVELOPMENTS

Although, the Company has achieved various milestones



HAMPTON SKY REALTY LIMITED

which have already been set out in the Management Discussion and Analysis forming part of the Annual Report, however there were no significant developments during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements under Section 134(3)© of the Act, the Directors confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the Financial Year March 31st, 2024 and of the profits of the Company for that period;
- (c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) the Directors had prepared the annual accounts on a going concern basis; and
- (e) the Directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- (f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

LISTING OF SHARES

The equity shares of your Company are presently listed on the BSE Limited. The listing fee for the Financial Year 2024-25 has already been paid to the credit of the stock exchange.

SECRETARIAL STANDARDS

Pursuant to the provisions of section 118(10) of the Act, the Company has complied with the applicable provisions of the applicable secretarial standards issued by the ICSI and approved by the central government.

REPORTING PRINCIPLE

The financial and statutory data presented in this Report is in line with the requirements of the Act (including the rules made thereunder), Indian Accounting Standards and the Secretarial Standards.

REPORTING PERIOD

The financial information is reported for the period April 1st, 2023, to March 31st, 2024. Some parts of the non-financial information included in this Board's Report are provided as on the date of this Report.

CAUTIONARY STATEMENT

Statements in the Management Discussions & Analysis Report describing the Company's projections, estimates, expectations or predictions may be 'forward looking statements' within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that would make a difference to the Company's operations include demand supply conditions, raw material prices, changes in government regulations, tax regimes and economic developments within the country and abroad and such other factors.

GENERAL

Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions or events on these items during the year under review:

- a) Receipt of any remuneration or commission from any of its subsidiary companies by the Managing Director of the Company.
- b) There was no revision of the previous year's financial statements during the Financial Year under review.

PERSONNEL

Your Directors wish to place on record their sincere appreciation for the devoted services of all the employees and workers at all levels and for their dedication and loyalty, which has been critical for the Company's success.

ACKNOWLEDGEMENTS

Your Directors wish to express their grateful appreciation for the valuable support and co-operation received from sub-brokers, business associates, vendors, bankers, financial institutions, investors, stakeholders, registrar and share transfer agent, other business affiliates and media.

The Board places on record its sincere appreciation towards the Company's valued customers for the support and confidence reposed by them in the organization and the stakeholders for their continued co-operation and support to the company and look forward to the continuance of this supportive relationship in future.

Your Directors also place on record their deep sense of appreciation for the devoted services of the employees during the period under review.

**By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)**

**Dated: 05 September, 2024
Place: Gurugram**

**sd/-
(Sanjeev Arora)
Chairman-
Cum-Managing Director
DIN: 00077748**



HAMPTON SKY REALTY LIMITED

ANNEXURE-I

**FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2024**

[Pursuant to Section 204(1) of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015]

To,
The Members,
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
Add: 205, Second Floor, Kirti Mahal,
Rajendra Place, Patel Nagar West,
New Delhi, Central Delhi 110008 IN

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Hampton Sky Realty Limited (Formerly Ritesh Properties and Industries Limited)** (hereinafter referred to as the "Company"). Secretarial Audit has been conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/ statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2024, complied with the statutory provisions listed here under and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:-

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2024 to ascertain the compliance of various provisions of:-

- (i) The Companies Act, 2013 and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the Financial Year 2023-24)**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the Financial Year 2023-24)**
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) (Amendment) Regulations, 2006 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations 2015;
 - (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 **to the extent applicable**
 - (i) Securities and Exchange Board of India (Settlement Proceedings) Regulations, 2018; **(Not applicable to the Company during the Financial Year 2023-24)**
 - (j) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the Financial Year 2023-24)**
- (vi) The Employees State Insurance Act, 1948
- (vii) Employees Provident Fund and Miscellaneous Provisions Act, 1952
- (viii) Employers Liability Act, 1938
- (ix) Environment Protection Act, 1986 and other environmental laws
- (x) Air (Prevention and Control of Pollution) Act, 1981
- (xi) Factories Act, 1948
- (xii) Industrial Dispute Act, 1947
- (xiii) Payment of Wages Act, 1936 and other applicable labour laws



HAMPTON SKY REALTY LIMITED

- (xiv) Real Estate (Regulation and Development) Act, 2016
- (xv) The Building Bye-Laws
- (xvi) Indian Stamp Act, 1899
- (xvii) Information Technology Act, 2000

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India pertaining to General Meeting, Board of Directors Meetings and Committee Meetings viz: Audit Committee, Nomination and Remuneration Committee (NRC), Stakeholders Relationship Committee (SRC), Risk Management Committee (RMC) and Corporate Social Responsibility Committee.

We report that during the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- Dissenting member's views were not required to be captured and recorded as part of the minutes as there was no such instance.
- There are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Furthermore, we report that there were no instances of:

- i. Redemption / buy-back of securities;
- ii. Foreign technical collaborations.

Note: This report is to be read with our letter of even date which is annexed as '**Annexure A**' and forms an integral part of this report.

Date: 29/08/2024

Place: Gurugram

**For MZ & Associates
Company Secretaries**

**Sd/-
CS Mohd Zafar
Partner
Membership No: FCS 9184
CP: 13875
UDIN: F009184F001074545**



HAMPTON SKY REALTY LIMITED

ANNEXURE A

To,
The Members,
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
Add: 205, Second Floor, Kirti Mahal,
Rajendra Place, Patel Nagar West,
New Delhi, Central Delhi 110008 IN

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Date: 29/08/2024
Place: Gurgaon

For MZ & Associates
Company Secretaries

Sd/-
CS Mohd Zafar
Partner
Membership No: FCS 9184
CP: 13875
UDIN: F009184F001074545



HAMPTON SKY REALTY LIMITED

ANNEXURE-II

SECRETARIAL COMPLIANCE REPORT OF HAMPTON SKY REALTY LIMITED (FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED) FOR THE FINANCIAL YEAR ENDED 31.03.2024

To,
HAMPTON SKY REALTY LIMITED
CIN:L74899DL1987PLC027050
205, Second Floor, Kirti Mahal, Rajendra Place,
Patel Nagar West, Central Delhi, New Delhi, Delhi, India, 110008

We, **MZ & Associates, Peer Review Firm of Company Secretaries**, having our office at Business Centre, AIHP Palms, Plot No. 242–243 Udyog Vihar–Phase IV, Gurugram–122015 have examined:

- a) all the documents and records made available to us and explanation provided by Hampton Sky Realty Limited (hereinafter referred to as “the Listed Entity”),
- b) the filings/ submissions made by the Listed Entity to the stock exchanges viz. BSE,
- c) website of the Listed Entity, viz. www.hamptonsky.in,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this Report.

For the Financial year ended 31st March, 2024 (“**Review Period**”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (LODR) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable during the review period.**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable during the review period.**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021: **Not applicable during the review period.**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable during the review period.**
- (i) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations, 2013; **Not applicable during the review period.**
- (j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; **to the extent applicable.**
- (k) The Securities and Exchange Board of India (Settlement of Administrative and Civil proceedings) Regulations, 2014 as repealed by the SEBI (Settlement Proceedings) Regulations, 2018 with effect from January 01, 2019; **Not applicable during the review period.**
- (l) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 ('Delisting Regulations'); **(Not applicable during the period under review)**
- (m) Other applicable regulations and circulars/ guidelines issued thereunder;

and based on the above examination, We hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr.No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Devi-ations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
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HAMPTON SKY REALTY LIMITED

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks Of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 31.03.2023	Compliance Requirement (Regulations/ circulars/guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	Non-Compliance of Regulations 33 of LODR Regulations continues for the period 01 st June, 2022 to 29 th July, 2022. Subsequently, the company complied with the requirement of Regulation 33 of SEBI (LODR) Regulation, 2015.	Non-Compliance of Regulations 33 of LODR Regulations continues for the period 01 st June, 2022 to 29 th July, 2022. Subsequently, the company complied with the requirement of Regulation 33 of SEBI (LODR) Regulation, 2015.	Non-submission of the consolidated cash flow statement with financial results for the financial year ended 31 st March, 2023 within the period prescribed regulation 33 of SEBI(LODR) Regulations, 2015	Non-compliance of Regulation 33 of SEBI (LODR) Regulations, 2015 with respect to the non-submission of the financial statement during 01 st June, 2022 to 29 th July, 2022. Action taken by: BSE imposed a fine of Rs. 3,24,000/- for the period 01 st April, 2022 till 31 st June, 2022 for the non-submission of consolidated Cash Flow statement	Management has paid the penalty amount of Rs. 3,24,000/- along with the consolidated cash flow statement with BSE dated 29 th July, 2023.	Management has paid the penalty amount of Rs. 3,24,000/- along with the consolidated cash flow statement with BSE dated 29 th July, 2023.

i. We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

S.No.	Particulars	Compliance Status (Yes/No/NA)	Observations/remarks by PCS
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	YES	
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	YES YES	
3.	Maintenance and disclosures on Website: • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	YES YES YES	
4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013	YES	
5.	Details related to subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	YES YES	As on date of the report there is no material subsidiary of the Company.



HAMPTON SKY REALTY LIMITED

6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES	
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	YES	As per SEBI Listing Regulations and the Companies Act, the Board Evaluation is required to be done once in a year. The Performance Evaluation was carried out in the last quarter of the financial year 2023-24.
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/ rejected by the Audit committee	YES NA	The listed entity has obtained the prior approval of the audit committee for the related party transactions; therefore, the said requirement is not applicable.
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	YES	
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	YES	
11.	Actions taken by SEBI or Stock Exchange(s), if any: No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	YES	
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	None	
13.	Additional Non-compliances, if any: No any additional non-compliance observed for all SEBI regulation/circular/guidance note etc.	None	



HAMPTON SKY REALTY LIMITED

- II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

S. No.	Particulars	Compliance Status (Yes/No/NA)	*Observations/ remarks by PCS
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>	NA	NA
2	Other conditions relating to resignation of statutory auditor	NA	NA
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / noncooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p>b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p>c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>	NA	NA
3	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18 th October, 2019.	NA	No such event during the review period

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: 30/05/2024
Place: Gurugram

For MZ & Associates
Company Secretaries

Sd/-
CS Mohd Zafar
Partner
Membership No: FCS 9184
CO: 13875
UDIN: F009184F000504877



HAMPTON SKY REALTY LIMITED

ANNEXURE-III

**CERTIFICATION BY CHIEF EXECUTIVE OFFICER (CEO) AND
CHIEF FINANCIAL OFFICER (CFO)
(Pursuant to Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015)**

To,
The Board of Directors
Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and industries Limited)

- a. We have reviewed financial statements and the cash flow statement for the year ended 31st March 2024 and the best of our knowledge and belief;
- i. Statements do not contain any materially untrue statement or omit any material fact or contain statement that might be misleading;
- ii. These statements together present a true and fair view of the Company's affair and are in compliance with existing accounting standards, applicable laws and regulations;
- b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's code of conduct;
- c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have not found any significant deficiencies in the design or operation of such internal controls;
- d. We have indicated to the Auditors and the Audit Committee that there are no: -
- i. Significant changes in internal control over financial reporting during the year;
- ii. Significant changes in accounting policies during the year; and
- iii. Instances of significant fraud have come to our notice, which involve the management or an employee of the Company having significant role in the Company's internal control system.

**By order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly known as Ritesh Properties and Industries Limited)**

Sd/-
Sanjeev Arora
Chairman cum Managing Director
DIN: 00077748

Sd/-
(Deepak Sharma)
Chief Financial Officer

Date: 14th May, 2024
Place: Gurugram



HAMPTON SKY REALTY LIMITED

ANNEXURE-IV

A. Particulars of employees for the year ended March 31, 2024 as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

i. The ratio of the remuneration of each Director/KMP to the median remuneration of the employees of the Company for the financial year 2023-24 is as under:

Sl. No.	Name of Director	Designation	Ratio of the remuneration of each director to the median remuneration of employees
1.	Mr. Sanjeev Arora	Chairman cum Managing Director	27.78
2.	Mr. Kavya Arora	Whole time Director	16.67
3.	Mr. Roop Kishore Fatehpuria	Whole time Director	4.58
4.	Mr. Gurpreet Singh Brar	Independent Director	0.16
5.	Ms. Shweta Sehgal	Independent Director	0.12
6.	Mr. Surender Kumar Sood	Independent Director	0.30
7.	*Mr. D. P. Reddy	Independent Director	0.09

Mr. Deva Pampapathi Reddy (D.P. Reddy) (DIN: 01939650) was appointed as a Non-executive Independent Directors of the Company wef. October 27th, 2023.

ii. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2023-24:

Sl. No.	Name of Director/KMP	Designation	% increase in Remuneration in the financial year 2023-24
1.	Mr. Sanjeev Arora	Chairman cum Managing Director	Nil
2.	Mr. Kavya Arora	Whole time Director	Nil
3.	Mr. Roop Kishore Fatehpuria	Whole time Director	Nil
4.	Mr. Gurpreet Singh Brar	Independent Director	Not applicable
5.	Ms. Shweta Sehgal	Independent Director	Not applicable
6.	Mr. Surender Kumar Sood	Independent Director	Not applicable
7.	Mr. D. P Reddy	Independent Director	Not applicable
8.	Mr. Deepak Sharma	Chief Financial Officer	7.44
9.	Ms. Tarandeep Kaur	Company Secretary and Compliance Officer	13.36

iii. The percentage increase in the median remuneration of employees of the Company in the financial year: During the financial year 2023-24, the median remuneration of employees of the Company was decreased by 0.69%.

iv. The number of permanent employees on the rolls of Company: As on March 31, 2024, there were 27 permanent employees on the rolls of the Company.

v. Average percentile of increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average percentile increases in salary of the Company's employees (other than the managerial personnel) during the financial year 2023-24 was approximately 22.43%.

Further, Average percentile increase in the managerial remuneration during the financial year 2023-24 was Nil.

During the financial year 2023-24, there was no increase in the remuneration of Mr. Sanjeev Arora, Chairman cum Managing Director, Mr. Kavya Arora, Whole time Director and Mr. Roop Kishore Fatehpuria, Whole time Director of the Company.



HAMPTON SKY REALTY LIMITED

vi. Affirmation that the remuneration is as per the Remuneration Policy of the Company:

It is hereby affirmed that the remuneration paid during the year ended March 31, 2024 is as per the Remuneration Policy of the Company.

B. Particulars of employees for the year ended March 31, 2024 as required under Section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

The detail of the employee falling under the ambit of Section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is as follows:

Sr. No.	Particulars	Details
i.	Name of the employee	Mr. Sanjeev Arora
ii.	Designation of the employee	Chairman cum Managing Director
iii.	Remuneration received	Rs. 1.20 Crore per annum
iv.	Nature of employment, whether contractual or otherwise	The Appointment was approved by the shareholders in the 34 th AGM by way of special resolution.
v.	Qualifications and experience of the employee	He has more than 40 years of experience in business administration and rich experience in real estate sector. Mr Sanjeev Arora is the promoter and Managing Director of the Company. He leads the overall strategy and planning, business development and marketing activities of the Company. Mr. Sanjeev Arora's contribution to the real estate, apparel and textile products are commendable and many milestones in the sector have been achieved due to his initiatives and entrepreneurship.
vi.	Date of commencement of employment	25.10.2004
vii.	Age of such employee	61 years
viii.	Last employment held by such employee before joining the company	Not applicable
ix.	Percentage of equity shares held by the employee in the company within the meaning of clause (iii) of sub-rule (2) above	34.76 % along with relatives
x.	Whether any such employee is a relative of any director or manager of the company and if so, name of such director or manager	Yes. Mr. Sanjeev Arora is father of Mr. Kavya Arora, Whole time Director of the Company

Notes:

1. The list of top 10 employees of the Company shall be made available upon request to the Company.
2. There is no employee in the Company who was in receipt of remuneration in the financial year 2023-24 which in the aggregate is in excess of that drawn by the managing director or whole-time director or manager, and/or owns 2% or more of the equity shares of the Company as on March 31, 2024.

**By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)**

**Sd/-
(Sanjeev Arora)
Chairman-Cum-Managing Director
DIN: 00077748
Hampton Court Business Park,
NH-95, LDH-CHD Road,
Ludhiana-141123**

**Date: 05th September, 2024
Place: Gurugram**



HAMPTON SKY REALTY LIMITED

ANNEXURE - V

(INFORMATION AS PER SECTION 134 (3) (m) READ WITH RULE 8 OF COMPANIES (ACCOUNTS) RULES, 2014 AND FORMING PART OF THE DIRECTORS' REPORT FOR THE YEAR ENDED 31ST MARCH, 2024)

I. CONSERVATION OF ENERGY

The Company is implementing the project of Hampton Court Business Park at Chandigarh Road, Ludhiana. Therefore, the information regarding energy conservation is not applicable as the Company has already closed its manufacturing units and now is into Real Estate Sector.

II. TECHNOLOGY ABSORPTION

Since the Company is not carrying out any manufacturing activities, therefore, this clause is not applicable on the Company.

III. FOREIGN EXCHANGE EARNINGS AND OUTGO

- a) Activities relating to exports, initiatives taken to increase export markets for products and services and export plans. The Company is carrying on real estate activities; hence this clause is not applicable.
- b) Total Foreign Exchange used and earned:

(Amount in Rs)

Particulars	2023-2024	2022-2023
Used	---	---
Earned	---	---

By Order of the Board of Directors
For Hampton sky Realty Limited
(Formerly Known as Ritesh Properties and Industries Limited)

Sd/-
(Sanjeev Arora)
Chairman-Cum-Managing Director
DIN: 00077748

Dated: 05th September, 2024
Place: Gurugram



ANNEXURE-VI

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

ECONOMIC OVERVIEW

During the period under review the Indian economy stoutly and firmly consolidated its post-Covid recovery thereby ensuring an economic and financial stability. As per the Economic Survey for 2023-24 by the Ministry of Finance, India's real GDP during the financial year 2023-2024, is estimated at 8.2% per cent as compared to 7% in FY 2022-23. Despite colossal geopolitical challenges and coarse inflationary pressures across the globe, the domestic economy has not only remained optimistic but had demonstrated deep resilience. The Reserve Bank of India, in its recent policy, has revised the economic growth estimates. The real GDP growth for the financial year 2024-2025, is now pegged at 7.6%. The inflation trajectory and rise in international commodity prices pose risks. However, a good monsoon backed by Government support should spur recovery.

INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian real estate sector plays a pivotal role in the nation's economic development and has experienced robust growth in recent years and is well-positioned for continued expansion. This positive outlook is driven by several factors, including increasing urbanization, shifting demographics, aspirational lifestyles, and supportive economic conditions. Key drivers of this growth include robust housing demand, anticipated expansion of sustainable workplaces, rising luxury consumption, increasing foreign investment and the needs of a growing population with increasing income levels. To sustain this growth, a balanced strategy is essential one that tackles existing challenges while embracing innovation. This approach will help shape a real estate landscape that is both expansive and sustainable.

OPPORTUNITIES AND CHALLENGES

i. OPPORTUNITIES

The Indian real estate sector is expected to offer several opportunities in FY 2024-25, driven by various factors:

1. Affordable Housing:

- **Government Support:** Continued government support through schemes like PMAY will drive demand for affordable housing.
- **Increased Supply:** Developers are focusing on affordable housing projects to cater to the growing demand in tier 2 and 3 cities.
- **Reduced Interest Rates:** Lower interest rates will make homeownership more affordable for buyers. Considering the present scenario, it can be atleast discounted that the interest rates and not going to rise further and a downward trend might see the its course in the near future, subject to the headline inflation and global macro and geopolitical challenges.

2. Commercial Real Estate:

- **Economic Growth:** India's robust economic growth will lead to increased demand for office

spaces and retail properties.

- **E-commerce Boom:** The growth of e-commerce will drive demand for warehousing and logistics facilities.
- **Infrastructure Development:** Investments in infrastructure will create opportunities for commercial real estate development.

3. Data Centres:

- **Digital Transformation:** The increasing adoption of cloud computing and digital technologies will drive demand for data centers.
- **Government Initiatives:** Government initiatives to promote digital infrastructure will create favorable conditions for data center development.

4. Logistics and Warehousing:

- **E-commerce Growth:** The expansion of e-commerce will increase the demand for efficient logistics and warehousing facilities.
- **Infrastructure Development:** Improved infrastructure, including roads and railways, will facilitate the development of logistics hubs.

5. Real Estate Investment Trusts (REITs):

- **Maturing Market:** The REIT market in India is expected to mature, offering attractive investment opportunities for both domestic and foreign investors.
- **Diversification:** REITs provide an opportunity to invest in real estate without the need for direct ownership.

6. Focus on development of Smart Cities:

- **Government Initiatives:** Government initiatives to develop smart cities will create opportunities for real estate development and technological advancements.
- **Sustainable Development:** Smart cities will focus on sustainable practices, creating demand for green buildings and energy-efficient infrastructure.

Clubbed with the positive outlook on the real estate industry in the financial year ahead, Your Company exudes immense confidence underpinned by several core strengths duly embedded in its deep soul. Firstly, our deep-rooted brand as a front runner in the industry enjoys wide acceptance and trust among customers and stakeholders. The Company has earned a positive reputation for our contemporary architectural designs and well-planned projects, strategically located to meet the needs of discerning buyers. Secondly, your Company maintains a robust financial position with a strong balance sheet. This financial stability enables us to navigate



HAMPTON SKY REALTY LIMITED

challenging economic conditions with resilience, ensuring consistent performance even in testing times. The trust bestowed upon us by our customers and shareholders further reinforces our position as a preferred choice in the market. Lastly, our customer-centric approach fosters loyalty, while our investors recognize the potential for long-term growth and profitability. With a forward-looking approach, your Company is strategically poised to capitalize on future opportunities by acquiring new land parcels. This proactive strategy aims to augment our development potential and expand our real estate portfolio, positioning us favourably for future growth and market leadership.

In conclusion, your Company's belief in the enduring demand for Real Estate in India, along with our recognized brand, contemporary designs, strategic projects, strong financial standing, and customer and shareholder appeal, places us in an advantageous position to seize opportunities and solidify our presence in the real estate market.

ii. **CHALLENGES**

While the management of your Company is confident of creating and exploiting the opportunities, it also finds the following challenges as detailed below:

- 1. Geopolitical Risks:** The current turbulences at global level especially the ripple effect of inflation post the Russia-Ukraine War and tensions in the middle east have brought the said concern as a prime factor which needs to be looked into while evaluating investment decisions, especially by foreign investors. Any such harsh & violent events might lead to the postponement of large development plans, posing risks for infrastructure-focused companies as availability of capital, raw material cost and interest rates are inter-linked to the geopolitical circumstances.
- 2. Ecological Risks:** Surge in economic activities have resulted in sharp upswing in the ecological imbalance across the globe. Increasing temperatures annually and touching newer heights have become a new norm with concerns on global warming becoming a evident reason for the sharp changes in the weather seasons. Environment change has become a global hazard and a extended concern for the industry as well. Climate impacts on people and ecosystems are more widespread and severe than expected, and future risks will escalate rapidly with every fraction of a degree of warming. Halts and estoppels on constructions by NGT basis the risks associated with the level of pollution is a matter of grave concern for the industry on a collective basis.
- 3. Regulatory hurdles:** Real Estate sector has been since ages crippled with the delays sustained by it due to delays in obtaining necessary approvals from regulatory authorities, leading to project timelines getting extended. These delays can result from bureaucratic processes or changing government

policies.

- 4. Availability of Accomplished and Trained Labor Force:** Finding skilled and trained labour for real estate projects can be challenging. The sector requires a workforce with diverse skill sets, including construction, design, and project management, and the availability of such accomplished labour can be limited.
- 5. Increased Cost of Manpower:** The cost of hiring skilled labour has been on the rise, impacting project budgets. The scarcity of skilled workers and increasing demand for labour in the construction industry contribute to the rising costs.
- 6. Rising Construction Costs:** Fluctuations in commodity prices, such as steel, cement, and other building materials, can significantly impact construction costs. Price increases in these essential materials can strain project budgets and profitability.
- 7. Growth in auxiliary Infrastructure Facilities:** As real estate projects continue to expand, the demand for supporting infrastructure, such as roads, water supply, and sewage systems, also increases. Providing adequate auxiliary infrastructure can be a challenging and costly task for developers.
- 8. Increased gestation period:** Company has ventured into hospitality sector through its subsidiaries, which possesses a higher gestation matrix.

SEGMENT WISE PERFORMANCE

Operating segments of the Company are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief operating decision maker regularly monitors and reviews the operating result of the whole Company. As defined in Ind AS 108 "Operating Segments", the Company's entire business falls under these Operational segments during the financial year: -

1. Real Estate Division
2. Textile Division
3. Trading and other Division.
4. Investment Division

However, in Q4 company has discontinued two segments i.e. Textile Division and Investment Division..

Segment wise performance of the Company is provided into the financial statement of the Company which is a part of Annual Report.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

Your Company leverages the diversity of knowledge, qualification, skill, professional experience, culture, geography and sectoral understanding to enhance its competitiveness. The effectiveness of diverse human resource can be attributed



HAMPTON SKY REALTY LIMITED

to several key benefits:

- ❖ **Enhanced Creativity and Innovation**
 - **Different perspectives:** Diverse teams bring together a wider range of viewpoints and ideas, fostering creativity and innovation.
 - **Problem-solving:** Diverse teams are better equipped to solve complex problems by approaching them from multiple angles.
- ❖ **Improved Decision Making**
 - **Reduced bias:** Diverse teams can help mitigate biases and ensure more objective decision-making.
 - **Better understanding of customers:** A diverse workforce can better understand and cater to the needs of a diverse customer base.
- ❖ **Increased Employee Engagement and Satisfaction**
 - **Sense of belonging:** Employees from diverse backgrounds feel more valued and engaged when they see themselves represented in the workplace.
 - **Reduced turnover:** A diverse and inclusive workplace can lead to lower employee turnover rates.
- ❖ **Enhanced Reputation and Brand Image**
 - **Positive perception:** A diverse workforce can improve a company's reputation and brand image in the eyes of customers, employees, and investors.
 - **Ethical responsibility:** Embracing diversity is seen as a socially responsible and ethical practice.
- ❖ **Competitive Advantage**
 - **Talent acquisition:** A diverse and inclusive workplace can attract top talent from a wider pool of candidates.
 - **Global market access:** A diverse workforce can help a company better understand and navigate global markets.

Robust and structured human resource processes and policies to focus on talent acquisition, talent management and talent development have been put in place. Your Company's hiring process includes recruitments being made laterally from the industry, and also acquiring of new and fresh talent from various technical institutes. The aim of the recruitment process is to carry out need-based hiring for projects while maintaining employee costs.

Gender Sensitivity Workshops are being conducted on regular intervals which have not only played a great role in enhancing inclusiveness at work but also sensitised the work-environment in strengthening conduct of all towards women colleagues. The Company's holistic wellness programme sensitised employees around work-life balance and importance of a healthy lifestyle, emotional, physical well-being, and prevention of diseases. The Company also rolled out a structured program to vaccinate all its employees and their families along with contractors'/ partners' staff & their families.

The Company has provided thorough safety training to its personnels and undertaken significant safety measures such

as job safety assessments and safe construction practices at project sites. With all employee bodies, the Company has created harmonious industrial relations, proactive and inclusive procedures. The Company strives to provide a welcoming work atmosphere that values individuals and promotes professional development, creativity, and high performance. There is significant emphasis on nurturing a positive organization culture and enhancing employee engagement and bringing in execution excellence. The Company remains committed to being a preferred workplace. As on March 31, 2024, your Company had 27 permanent employees on its payrolls.

FINANCIAL PERFORMANCE OF THE COMPANY

During the financial year 2023-2024, your Company's operating income on consolidated basis was Rs.23,869.78 lakhs. The Company has earned a profit after tax on consolidated basis of Rs.2905.21 lakhs during the period under review.

Financial Performance with respect to operational performance (on Consolidated basis)

Particulars	Financial Year 2022-2023 (In Lakhs)	Financial Year 2023-2024 (In Lakhs)
Total income	7600.33	24243.99
Profit before depreciation and tax ("PBDT")	276.13	3095.80
Profit before tax ("PBT")	221.07	3027.53
Profit after tax ("PAT")	530.86	2905.21

1. **Total income:** The total income of the Company on a consolidated basis is Rs. 24243.99 lakhs in the FY 2023-2024 as against a Rs. 7600.33 lakhs in FY 2022-2023.
2. **PBDT:** The Company also generated a PBDT of Rs. 3095.80 lakhs for the FY 2023-2024 as against a Rs. 276.13 lakhs PBDT in FY 2022-2023.
3. **PBT:** Consequently, the Company also generated a PBT of Rs. 3027.53 lakhs for the FY2023-2024 as against a Rs. 221.07 lakhs PBT in FY 2022-2023.
4. **PAT:** Net Profit showed a performance with the profit of Rs. 2905.21 lakhs in FY2023-2024 as against a net profit of Rs. 530.86 lakhs in FY 2022-2023.

Key financial ratios analysis

Pursuant to the Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in Key Financial Ratios and any changes in Return on Net Worth of the Company including explanations thereof are given below:



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STANDALONE BASIS

Ratios	Numerator	Denominator	As at	As at	% Variances	Reason for variances (if above 25%)
			31/03/2024	31/03/2023		
			Ratios	Ratios		
Current ratio	Current Assets	Current Liabilities	2.16	3.58	-39.66%	Increase in Current Liabilities
Debt-Equity Ratio	Debt	Equity	0.41	0.09	355.55%	Due to Increase in Debts
Debt Service Coverage Ratio	Total Debt Service	EBITDA	0.21	-0.20	205%	Since the company has repaid its debt, ratio decreased.
Return on Equity Ratio	PAT	Shareholder's Fund	0.097	-0.0046	2008.7%	Due to increase in Profit
Inventory Turnover Ratio	COGS	Avg Inventory	2.38	1.02	133.34%	Increase in Inventory
Trade Receivable Turnover Ratio	Revenue from Operation	Avg Debtors	67.67	3.76	1699.75%	Decrease in Trade Receivables
Trade Payable Turnover Ratio	Purchases on Credit	Avg Creditor	29.47	14.77	99.52%	Increase in COGS
Net Capital Turnover Ratio	Revenue From Operation	Working Capital	2.39	0.67	256.72%	Increase in Revenue
Net Profit Ratio	PAT	Revenue From Operation	0.07	-1.37	105.11%	Due to increase in Profit
Return on Capital Employed	EBIT	Capital Employed	0.13	-0.02	750%	Due to increase in Profit
Return on Investment	EBIT	Capital Employed	0.13	-0.014	1029%	Due to increase in Profit
Return on Net-Worth	PAT	Net worth	0.097	-0.0046	2008.7%	Due to increase in Profit

CONSOLIDATED BASIS

Ratios	Numerator	Denominator	As at	As at	% Variances	Reason for variances (if above 25%)
			31/03/2024	31/03/2023		
			Ratios	Ratios		
Current ratio	Current Assets	Current Liabilities	3.05	4.70	-35.10%	Increase in current Liabilities
Debt-Equity Ratio	Debt	Equity	0.28	0.06	366.67%	Increase in Debt
Debt Service Coverage Ratio	Total Debt Service	EBITDA	0.11	0.46	-76.09%	Increase in Debt
Return on Equity Ratio	PAT	Equity	0.207	0.045	360%	Increase in Profits
Inventory Turnover Ratio	COGS	Avg Inventory	1.47	0.76	93.42%	Increase in COGS
Trade Receivable Turnover Ratio	Revenue from Operations	Avg Trade Receivables	4.62	1.48	212.16%	Reduced Debtors and Low sales
Trade Payable Turnover Ratio	Credit Purchases	Avg Trade Payables	10.20	6.74	51.33%	Increase in Creditors
Net Capital Turnover Ratio	Revenue from Operations	Working Capital	1.25	0.48	160.42%	Increase in Revenue
Net Profit Ratio	PAT	Revenue from Operation	0.12	0.07	71.43%	Increase in Profits
Return on Capital Employed	EBIT	Capital Employed	0.25	0.045	455.56%	Increase in Profits
Return on Investment	EBIT	Investment	0.25	0.02	1150 %	Increase in Earnings
Return on Net-worth	PAT	Net worth	0.207	0.0455	360%	Due to increase in Profit



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Outlook

In FY 2023-24, the real estate sector continued its impressive growth, achieving several significant milestones. The industry saw record-breaking sales, collections, and project completions. Additionally, it made notable strides in business development and secured new project agreements. The Indian economy rebounded quickly from the Covid pandemic, prompting developers to shift away from traditional business practices. Instead, they have concentrated on meeting end-user customer demands with a strong emphasis on innovation and digital transformation.

A key driver of the real estate sector's growth is the ongoing increase in GDP per capita, reflecting improved economic conditions and rising individual prosperity. As disposable incomes rise, more people are inclined to invest in real estate, motivated by the desire for a higher standard of living and enhanced lifestyle options. Additionally, urbanization is significantly boosting the real estate market. With more individuals moving to cities for better opportunities and amenities, the demand for both residential and commercial properties in urban areas is expected to grow substantially.

RISKS AND CONCERNS

Despite its promising outlook, the Indian real estate market and your Company is not immune to challenges. Economic uncertainties, regulatory hurdles, and market-specific risks pose significant threats to the sector's growth. Major risks and challenges which could pose serious threats can be clubbed as under:

❖ Economic Factors

- **Rising Interest Rates:** A potential increase in interest rates could make home loans less affordable, dampening demand for residential properties.
- **Inflationary Pressures:** Rising construction costs due to inflation can reduce profitability for developers and lead to higher property prices.
- **Global Economic Volatility:** Economic downturns or geopolitical tensions in other parts of the world can impact India's economy and, consequently, the real estate sector.

❖ Regulatory Hurdles

- **Policy Changes:** Changes in government regulations, such as stricter environmental standards or revised RERA guidelines, can create uncertainties for developers and investors.
- **Land Acquisition Challenges:** Delays or difficulties in acquiring land can hinder project development and increase costs.

❖ Market-Specific Risks

- **Over-Supply:** An excess of properties in certain regions or segments can lead to price declines and reduced profitability.
- **Intense Competition:** Competition among developers can intensify price wars and pressure

profit margins.

❖ Operational Risks

- **Price Fluctuations:** Factors like location, project type, brand recognition, and market trends impact property sales and rental prices. The performance of our company can be influenced by the sales and rental prices of our projects. To maintain a stable income stream, we've adopted a cautious approach to business that can weather price fluctuations.
- **Sales Volume:** The volume of bookings we receive depends on several factors, such as our ability to design projects that meet customer preferences, obtaining necessary approvals on time, general market conditions, the successful launch of projects, and customer trust in entering sale agreements before receiving project possession. We typically sell our projects in phases based on project type, scale, and market conditions.
- **Execution:** The successful execution of our projects depends on several factors, including the availability of labour, raw material prices, timely receipt of approvals and clearances, access to utilities, weather conditions, and the absence of contingencies like litigation. Our company diligently manages these challenges through cautious planning and engagement of established and reputable contractors. Additionally, as we import materials, timely shipment and clearance of materials are crucial for execution.
- **Land/Development Rights – Costs and Availability:** Land cost constitutes a significant portion of our project expenses. It includes payments for freehold and leasehold rights, fungible FSI, construction costs for the area given to landlords in exchange for development rights, registration, and stamp duty. We acquire land and development rights from both government and private parties, ensuring that the consideration paid aligns with prevailing market conditions and is reasonable. We often enter into Memorandum of Understandings (MOUs) and make advances for land/development rights before finalizing definitive agreements, which may lead to either successful acquisition or a refund of the advanced monies.
- **Other Concerns**
 - **Geopolitical Risks:** Global events, such as geopolitical tensions, can affect investor sentiment and investment flows into India's real estate market.
 - **Natural Disasters:** Natural disasters can cause property damage and disrupt construction activities.

RISK MANAGEMENT

The Company takes a proactive risks management approach and keeps an eye on the trends and uncertainties that could impact the real estate sector. Economic downturns and geopolitical events can impact property demand and market dynamics. Through comprehensive risk management



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strategies, the Company aims to navigate these challenges in a streamlined manner.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company continues to maintain robust internal control systems to ensure the accuracy of financial reporting, operational and strategic objectives achievement, and compliance with laws and regulations. Leveraging on a system driven accounting and financial management system, the company standardizes all its processes and automates its operations thereof. These internal control systems aim to ensure efficient asset acquisition, utilization, and protection. Additionally, the Company maintains a strong risk management system to assess and mitigate risks promptly, ensuring timely reporting of any potential issues. For further inputs on Internal Control Systems please refer Director's Report for the same.

CAUTIONARY STATEMENT

Certain statements in this 'Management Discussion and Analysis' section may be forward-looking and are stated as required by applicable laws and regulations. Many factors may affect the actual results, which would be different from what the Board of the Company envisage in terms of future performance and outlook. Investors are cautioned that this discussion contains forward-looking statements that involve risks and uncertainties including, but not limited to, risks inherent in the Company's growth strategy, dependence on certain businesses, dependence on the availability of qualified and trained manpower and other factors discussed. This discussion and analysis should be read in conjunction with the Company's financial statements and notes on accounts.

**By order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly known as Ritesh Properties and Industries
Limited)**

**Sd/-
Sanjeev Arora
Chairman cum Managing Director
DIN: 00077748**

**Dated: 5th September, 2024
Place: Gurugram**



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ANNEXURE-VII

ANNUAL REPORT ON (CSR) ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013 and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1) **Brief outline on Corporate Social Responsibility (“CSR”) Policy of the Company**

CSR forms an important part of the Company's overall philosophy of giving back to the society. The Company is committed to bring about positive changes in the society it operates.

The Company has formulated a robust CSR Policy which aims at creating a sustainable impact in the local community and the society at large. The Company's CSR activities are guided and regularly monitored by the CSR Committee for their impact on the beneficiaries.

2) **Composition of CSR Committee:**

During the financial year 2023-2024, the Company was not required to constitute CSR committee in accordance with section 135(9) of the Companies Act, 2013, however, the Company had voluntarily constituted the Corporate Social Responsibility Committee.

The Corporate Social Responsibility Committee of the Company was constituted on 30th May 2023, in compliance with the provisions of section 135 of the Companies Act, 2013 and rules made thereunder, as amended from time to time.

The composition of the Corporate Social Responsibility Committee as on year is as follows:

S. No.	Name of Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
i.	Mr. Surendar Kumar Sood	Chairman, Independent Director	2	2
ii.	Mr. Kavya Arora	Member, Executive Director	2	2
iii.	Ms. Shweta Sehgal	Member, Independent Director	2	2

3) **Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. www.hamptonsky.in**

4) **Executive summary along with web-link(s) of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable: Not Applicable**

- 5) (a) Average net profit of the company as per section 135(5) – 16,54,21,577
 (b) Two percent of average net profit of the company as per section 135(5) - 33,08,432
 (c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years- Nil
 (d) Amount required to be set off for the financial year, if any- Nil
 (e) Total CSR obligation for the financial year [(b)+(c)-(d)] – 33,08,432

- 6) (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): 99,73,398
 (b) Amount spent in Administrative Overheads- Nil
 (c) Amount spent on Impact Assessment, if applicable: Nil
 (d) Total amount spent for the Financial Year [(a)+(b)+(c)]: 99,73,398
 (e) CSR amount spent or unspent for the Financial Year: 99,73,398

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer
99,73,398	Nil			Nil	



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(f) Excess amount for set off, if any:

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	33,08,432
(ii)	Total amount spent for the Financial Year	99,73,398
(iii)	Excess amount spent for the financial year [(ii)-(i)]	66,64,966
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	66,64,966
(vi)	Excess amount spent for the previous financial year to be set off in succeeding financial years	27,955
(vii)	Total amount available for set off in succeeding financial years [(v)+(vi)]	66,92,921

7) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.)	Amount transferred to a fund specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs.)	Date of transfer		
1.	FY 22-23	-	-	-	-	-	-	-
2.	FY 21-22	-	-	-	14,42,000	30.09.2022	-	-
3.	FY 20-21	-	-	-	-	-	-	-
	Total							

8) Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If Yes, enter the number of Capital assets created/ acquired:

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address
Not applicable							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9) Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per section 135(5): NotApplicable

By order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly known as Ritesh Properties and Industries Limited)

Sd/-
Surinder Kumar Sood
Chairman of CSR committee
DIN: 01091404

Sd/-
Sanjeev Arora
Chairman cum Managing Director
DIN: 00077748

Dated: 5th September, 2024
Place: Gurugram



ANNEXURE –VIII

**CORPORATE GOVERNANCE REPORT
For the Financial Year 2023-2024**

As required under Regulation 34(3) read with Para C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as **SEBI Listing Regulations**), the details of compliance by the Company with the norms on Corporate Governance are as under:

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

Corporate Governance is by which corporate entities are directed and controlled, encompassing the entire mechanics of the functioning of a Company. Good Corporate Governance practices are essential for sustainable business that aims at generating long term value to all its shareholders and other stakeholders.

The Company believes that strong governance standards, focusing on fairness, transparency, accountability, and responsibility are vital not only for the healthy and vibrant corporate sector growth, but also for inclusive growth of the economy. The Company has always focused on good Corporate Governance Practices, which is a key driver of sustainable corporate growth and long-term value creation for its stakeholders. The Company has measures to periodically review and revise the Corporate Governance practices by subjecting business processes to audits and checks that measures up to the required standards. The Company believes that Corporate Governance is not just limited to creating checks and balances; it is more about creating organizational excellence leading to shareholder value. The Company always endeavours to create awareness of corporate vision and spark dynamism and entrepreneurship at all levels.

The Company has complied with the principles and practices of good Corporate Governance. The Company's philosophy is to attain transparency and accountability in its relationship with employees, shareholders, creditors, consumers, dealers and lenders, ensuring a high degree of regulatory compliance. Your Company firmly believes that a good governance process represents the foundation of corporate excellence.

The Company is in compliance with the requirements stipulated under Regulations 17 to 27 read with Schedules and Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as applicable, with regard to corporate governance.

2. BOARD OF DIRECTORS ("BOARD")

The Board of Directors ("**Board**") of the Company provides leadership, strategic guidance and independent view to the Company's management while discharging its responsibilities. The Board consists of distinguished persons having requisite knowledge and expertise in business & industry, corporate governance, corporate finance, taxation, legal matters, strategic & risk management etc.

(I) Composition of the Board and Category of Directors

The Board of the Company has an optimum combination of Executive Directors and Non-Executive Directors, including Independent Directors and Women Director, meeting with requirement of Regulation 17(1) of the SEBI Listing Regulations and Section 149 of the Companies Act, 2013 ("**Act**") read with the allied Rules and shareholders of the Company periodically approve the appointment/ re-appointment of all directors including rotational directors.

As on the March 31st, 2024, the Board comprised 7 (seven) Directors, out of which 4 (four) Non-Executive Independent Directors constituting more than 50% of the Board's total strength, and other 3 (Three) were Executive Directors, 2 (Two) of them belonging to the Promoter Group of the Company. The Chairperson/ Managing Director is an Executive Director.

The Company has also complied with the requirements of having a one independent woman director on its Board under Section 149(1) of the Act and Regulation 17(1)(a) of the SEBI Listing Regulations. The size and composition of the Board is in conformity with the requirement of Regulation 17(1) of the SEBI Listing Regulations and Section 149 of the Act, 2013.

The Board of Directors periodically reviews compliance reports pertaining to all laws applicable to the Company. All statutory and other matters of significance including information as mentioned in Part A of Schedule II to the SEBI Listing Regulations are informed to the Board to enable it to discharge its responsibility of strategic supervision of the Company.



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The Board has adopted the provisions with respect to appointment and tenure of Independent Directors consistent with the Act and the SEBI Listing Regulations. As per the provisions of the Act, the Independent Directors shall be appointed for not more than two terms of maximum of five years each and shall not be liable to retire by rotation.

Size & Composition of the Board Board Composition as on March 31st, 2024

Independent Director	Executive Director
Mr. Surinder K. Sood	Mr. Sanjeev Arora
Mr. Gurpreet Singh Brar	Mr. Kavya Arora
Mrs. Shweta Sehgal	Mr. Roop Kishore Fatehpuria**
Mr. Deva Pampapathi Reddy*	

*During the Financial Year 2023-2024, based upon the recommendation of Nomination, Remuneration Committee, Board of Directors and approval of members of the Company, Mr. Deva Pampapathi Reddy (DIN: 01939650) has been appointed as a Non-executive independent directors of the Company w.e.f. October 27th, 2023 and get regularized on January 25th, 2024 via. EGM (Extraordinary General Meeting of the Company).

**Mr. Roop Kishore Fatehpuria (DIN: 00887774), has ceased due to the demise as the Executive Director of the Company w.e.f. April 01st, 2024.

#Mrs. Sandhya Arora (DIN: 07425174), has appointed as Non-executive Non-Independent directors of the Company w.e.f. May 14th, 2024.

The composition of the Board, as on March 31st, 2024, is in conformity with the provisions of the Section 149 of the Act and Regulation 17 of the SEBI Listing Regulations.

The Independent Directors neither have nor had any material pecuniary relationship with the Company, its holding, subsidiary(ies) or associate Company(ies), or their promoters, or directors, during the three immediately preceding Financial Years or during the current Financial Year apart from receiving the sitting

fees, reimbursement of expenses incurred for attending the Board meetings, Committee meetings, Independent Directors' meeting. All the Independent Directors have satisfied the criteria of independence as laid down in Regulation 16(1)(b) read with 25(8) of the SEBI Listing Regulations and Section 149(6) of the Act and confirmed that they are independent of management and are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact his/her ability to discharge his/her duties with an objective independent judgment and without any external influence.

(ii) Attendance of each Director at the meeting of the Board of Directors and at the 36th Annual General Meeting, and also the number of other Board of Directors or Committees in which a director is a member or chairperson:

The Board of Directors of the Company met 7 (Seven) times during the Financial Year 2023-2024 as per the details given below:

- May 30th, 2023
- August 09th, 2023
- August 14th, 2023
- October 27th, 2023
- December 29th, 2023
- January 31st, 2024
- March 30th, 2024

During the Financial Year 2023-2024, the time gap between any two Board Meetings did not exceed 120 (One Hundred and Twenty) days.

The composition of the Board of the Company and the attendance of each Director at the Board Meetings held during the Financial Year 2023-2024 and at the previous Annual General Meeting ("AGM") i.e., at the 36th AGM held on September 01st, 2023, and also the number of other Boards or Board Committees in which the Directors are member/chairperson as on 31st March 2024 are as follows:



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Name of the Director	Category of Directors	Disclosure of relationships between directors inter-se	Number of other Directorships and Committee Memberships/ Chairmanships			Name of other Listed Companies	Attendance Details	
			Other Directorship	Committee Memberships	Committee Chairmanships		Board Meetings	Last AGM
Mr. Sanjeev Arora (DIN:00077748)	Chairman-cum-Managing Director/Promoter	Mr. Sanjeev Arora is father of Mr. Kavya Arora	7	-	-	-	7	Yes
Mr. Roop Kishore Fatehpuria** (DIN:00887774)	Executive Director	No relationship	1	-	-	-	7	Yes
Mr. Kavya Arora (DIN:02794500)	Executive Director/Promoter	Mr. Kavya Arora is son of Mr. Sanjeev Arora	8	-	-	-	7	Yes
Mr. Surinder K. Sood (DIN:01091404)	Independent, Non-Executive	No relationship	2	2	2	CREMICA AGRO FOODS LIMITED	7	Yes
Mr. Gurpreet Singh Brar (DIN:06597336)	Independent, Non-Executive	No relationship	-	-	-	-	4	Yes
Mrs. Shweta Sehgal (DIN:06970433)	Independent, Non-Executive	No relationship	-	-	-	-	5	Yes
Mr. Deva Pampapathi Reddy* (DIN:01939650)	Independent, Non-Executive	No relationship	-	-	-	-	4	No

*Mr. Deva Pampapathi Reddy (DIN: 01939650) has been appointed as a Non-executive Independent Directors of the Company w.e.f. October 27th, 2023.

**Mr. Roop Kishore Fatehpuria (DIN: 00887774), has ceased due to the sudden demise as the Executive Director of the Company w.e.f. April 01st, 2024.

None of the Directors on the Board is a member of more than 10 (ten) Committees and Chairman of more than 5 (five) Committees as specified in Regulation 26(1) of the SEBI Listing Regulations, across all the companies in which he/she is a Director. For assessment of these criteria, the limit under Regulation 26(1), the membership/chairmanship of the Audit Committee and the Stakeholders' Relationship Committee have only been considered.

The number of Directorships, Committee Membership(s)/ Chairmanship (s) of all Directors is within the limits as prescribed under the Act and the SEBI Listing Regulations. Further, in the opinion of the Board, the Independent Directors fulfil the conditions specified in the Act and the SEBI listing Regulations and are Independent of the management.

(iii) Board Meetings

The Board meets at least once in quarter to review the quarterly business and the financial performance

of the Company, apart from other business. However, the Board's function is not limited, to the matters, requiring approval of the Board statutorily. The Board is involved in all the important decisions relating to the Company and policy matters, strategic business plans, compliance with statutory/regulatory requirements, major accounting provisions, etc.

The Meetings of the Board are generally convened at the Company's corporate office in Gurugram, India. In case of urgency or when the Board of Meeting is not practicable to be held, the matters are resolved via circular resolution, as permitted by law, which is noted and confirmed in the subsequent Board Meeting.

The Board Meetings are generally scheduled well in advance and the notice of the same is given in writing to each Director. The Board papers, comprising the agenda backed by comprehensive background information, are circulated to the Directors in advance as prescribed by law, to enable the Directors to take the informed decision, the same is tabled before the Board Meeting. The Board is also free to take up any matter, not included in the agenda, for consideration with the permission of the Chairman and with the consent of majority of the Directors present in the Meeting.

To enable the Board to discharge its responsibilities effectively, the members of the Board are briefed at the Board Meeting on the overall performance of the



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Company. The information as specified in Regulation 17(7) of the SEBI Listing Regulations and Secretarial Standard-1 (Secretarial Standard on Meetings of the Board of Directors, hereinafter referred to as "SS-1"), as amended, is made available to the Board, wherever applicable.

The Minutes of the Board Meetings are circulated to all the Directors and confirmed at the subsequent Meeting. The Minutes of the Meetings of the Committee of the Board are placed before the Board Meeting of the Company for its review.

The Board of Directors of the Company met 7 (Seven) times during the Financial Year 2023-2024. At least 1 (one) Board Meeting was held in every quarter and the time gap between any 2 (two) Board Meetings did not exceed 120 days, as prescribed under the Act and the SEBI Listing Regulations.

The details of Board Meetings held are as follows:

a) Number of Board Meetings

During the year under review, Seven Board Meetings were held on the following dates:

Date of Board Meeting	Board Strength	Number of Directors present
30.05.2023	6	5
09.08.2023	6	6
14.08.2023	6	5
27.10.2023	6	5
29.12.2024	7	5
31.01.2024	7	6
30.03.2024	7	6

b) Director Attendance Record

The following table gives details of the Directors' Attendance Record at the Board Meetings:

Name of the Director	Number of Board Meetings	
	Held	Attended
Mr. Sanjeev Arora	7	7
Mr. Surinder K. Sood	7	7
Mr. Roop Kishore Fatehpuria**	7	7
Mr. Kavya Arora	7	7
Mr. Gurpreet Singh Brar	7	4
Mrs. Shweta Sehgal	7	5
Mr. Deva Pampapathi Reddy*	7	4

*Mr. Deva Pampapathi Reddy (DIN: 01939650), has appointed as Non-executive Independent Directors of the Company w.e.f. October 27th, 2023.

**Mr. Roop Kishore Fatehpuria (DIN: 00887774), has

ceased due to the demise as the Executive Director of the Company w.e.f. April 01st, 2024.

(iv) Information supplied to the Board of Directors:

During the Financial Year 2023-2024, all necessary information, as required under the applicable provisions of the Act, Part A of Schedule II of the SEBI Listing Regulations and SS-1 and other applicable laws, rules and regulations were placed and discussed at the Meetings of the Board of Directors.

(v) Separate meeting of Independent Directors and their familiarization programme:

During the Financial Year 2023-2024, as per the requirement of Schedule IV of the Act and the Regulation 25(3) of the SEBI Listing Regulations, 1 (One) separate meeting of Independent Directors was held on March 28th, 2024, whereby, all the Independent Directors were present, without the presence of the Non-Independent Directors and the members of the management of the Company. This meeting was conducted in a manner so as to enable the Independent Directors to discuss and review the performance of Non-Independent Directors and the Board as a whole, performance of the Chairman of the Company after taking into account the views of Executive Directors and Non-Executive Directors and for assessing the quality, quantity and timeliness of flow of information between the Company management and the Board. The outcome of the meeting was apprised to the Chairman of the Company.

The Independent Directors provide an effective monitoring role and play an important role in deliberations at the Board and Committee Meetings and bring to the Company their expertise in the fields of business, corporate governance, management and law. In accordance with the provisions of Regulation 25(7) of SEBI Listing Regulations, the Company, from time to time, familiarizes its Independent Director with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which Company operates, business model of the Company. The details of familiarization programme are available on the at <https://hamptonsky.in/investor-relation/> of the Company.

The Board periodically evaluates the need for change in its size and composition to ensure that it remains aligned with statutory and business requirements. Also, in the event of any cessation, the Company ensures that the composition is fulfilled within stipulated time.

(vi) Shareholding of Non-Executive Director(s):

As on March 31st, 2024, none of the Non-Executive Directors was holding any shares or convertible instruments in the Company.



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(vii) Skills/Expertise/Competence of the Board of Directors

Details of core skills/expertise/competencies required by the Board for efficient functioning of the

Company, in the context of business of the Company and sector to which the Company belongs and status of those skills/expertise/competence available with the Board, are as follows: -

Competencies	Deva Pampapathi Reddy	Sanjeev Arora	Roop Kishore Fatehpuria	Kavya Arora	Surinder K. Sood	Gurpreet Singh Brar	Shweta Sehgal
Understanding of Business/ Industry - Experience and knowledge of textile business and real Estate Business.	✓	✓	✓	✓	✓	-	-
Strategy and strategic Planning - Ability to think strategically and identify and critically assess strategic opportunities and threats and develop effective strategies in the context of the strategic objectives of the Company's policies and priorities.	✓	✓	✓	✓	✓	✓	✓
Critical and innovative thoughts – The ability to critically analyse the information and develop innovative approaches and solutions to the problems.	✓	✓	✓	✓	✓	✓	✓
Financial Understanding –Ability to analyse and understand the key financial statements, assess financial viability of the business and efficient use of resources.	✓	✓	✓	✓	✓	-	✓
Corporate Governance – Understanding of the corporate governance norms and practises for sustainable growth and for generation of long-term value to all its stakeholders.	✓	✓	✓	✓	✓	✓	✓

(viii) Confirmation that in the opinion of the Board of Directors the Independent Directors of the Company fulfils the conditions specified in the SEBI Listing Regulations and are independent of the management of the Company:

Based on the declaration of independence pursuant to Section 149(6) of the Act, 2013 and Regulation 16(1)(b) SEBI Listing Regulations, received from each of the Independent Directors of the Company's, it is confirmed by the Board of directors that the Independent Directors of the Company fulfils the conditions specified in the SEBI Listing Regulations and are independent of the management.

Further, name of the Independent's Directors included their name in director database maintained with Indian Institute of Corporate Affairs in terms of Section 150 of the Act read with Rule 6 of the Companies (appointment of qualification of Director) Rules, 2014.

(ix) Detailed reasons for the resignation of an independent director who resigns before the expiry of the tenure along with a confirmation by such director that there are no other material reasons other than those provided:

During the Financial Year 2023-2024, no independent directors have resigned.

3. BOARD COMMITTEES

The Board of Directors of the Company being at the fiduciary position have crucial role in the governance structure of the Company and the Board has constituted various Committees to deal with specific areas/activities which need a closer review, or which are operational or routine matters. In order to perform the duties in true spirit and in the interest of the Company and its stakeholders in efficient and timely manner, the Board has delegated its powers to various committees.

The Committees of the Board of Directors are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by



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members of the Board, as a part of good governance practice. The minutes of the meetings of all committees are placed before the Board for review. Your Company has Five committees:

- Audit Committee
- Nomination & Remuneration Committee
- Stakeholders' Relationship Committee
- Risk Management Committee
- Corporate Social Responsibility Committee

(a) Audit Committee

Composition

As on March 31st, 2024, Audit Committee comprised of 3 (three) members, out of which at least two third were independent Directors. All the members of the Audit Committee are financially literate and bring in expertise in the fields of accounting or related finance management. The composition of the Audit Committee is in accordance with the provisions of the Regulation 18 of the SEBI Listing Regulations and Section 177 of the Act.

The Audit Committee comprised as follows:

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder K. Sood	Non-Executive-Independent Director	Chairperson
2.	Mr. Gurpreet Singh Brar	Non-Executive-Independent Director	Member
3.	Mr. Roop Kishore Fatehpuria*	Executive Director	Member

- Mr. Roop Kishore Fatehpuria (DIN: 00887774), has ceased due to the demise as the Executive Director and member of Audit committee of the Company w.e.f. April 01st, 2024.
- Mr. Kavya Arora (DIN: 02794500), has introduced as a member of Audit Committee of the Company w.e.f. April 02nd, 2024. The revised Constitution of the Audit Committee w.e.f. April 02nd, 2024 is as follows:

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder K. Sood	Non-Executive-Independent Director	Chairperson
2.	Mr. Gurpreet Singh Brar	Non-Executive-Independent Director	Member
3.	Mr. Kavya Arora	Executive Director	Member

Meeting and Attendance

The committee met **6 (Six)** times during the year on May 30th, 2023, August 09th, 2023, August 14th, 2023, October 27th, 2023, December 29th, 2023, and January 31st, 2024.

Director	No of Meetings	
	Held	Attended
Mr. Surinder K. Sood	6	6
Mr. Gurpreet Singh Brar	6	6
Mr. Roop Kishore Fatehpuria	6	6

Ms. Tarandeep Kaur, Company Secretary of the Company, acts as the Secretary to the Committee.

The composition and terms of reference of the Audit Committee conforms to the requirements of Regulation 18 read with Part C of Schedule II of the SEBI Listing Regulations and Section 177 of the Act, 2013.

Terms of Reference of the Audit Committee are as follows:

Powers of the Audit Committee:

- To investigate any activity within its terms of reference.
- To seek information required from any employee.
- To obtain external, legal or other professional advice.
- To secure attendance of outsiders with relevant expertise, if it is considering necessary.

Role of Audit Committee:

The role of the Audit Committee shall include the following:

- Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommendation for appointment, remuneration and terms of appointment of auditors of the Company;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors except those which are specifically prohibited;
- Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
 - Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-Section 3 of Section 134 of the Companies Act, 2013;
 - Changes, if any, in accounting policies and practices and reasons for the same;
 - Major accounting entries involving estimates based on the exercise of judgment by management;



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- (iv) Significant adjustments made in the financial statements arising out of audit findings;
 - (v) Compliance with listing and other legal requirements relating to financial statements;
 - (vi) Disclosure of any related party transactions;
 - (vii) Modified opinion(s) in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
 6. Reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
 7. Review and monitor the auditor's independence and performance, and effectiveness of audit process;
 8. Approval or any subsequent modification of transactions of the company with related parties;
 9. Scrutiny of inter-corporate loans and investments;
 10. Valuation of undertakings or assets of the company, wherever it is necessary;
 11. Evaluation of internal financial controls and risk management systems;
 12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
 13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
 14. Discussion with internal auditors of any significant findings and follow up there on;
 15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
 16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
 17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
 18. To review the functioning of the Whistle Blower

mechanism;

19. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as may be referred to by the Board or mandated by regulatory provisions from time to time;
21. Reviewing the utilization of loans and/or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crores or 10% of the asset size of the subsidiary, whichever is lower including existing loans/advances/investments.
22. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

Review of information by Audit Committee:

The Audit Committee shall mandatorily review the following information:

- (a) Management discussion and analysis of financial condition and results of operations;
- (b) Management letters/letters of internal control weaknesses issued by the statutory auditors;
- (c) Internal audit reports relating to internal control weaknesses;
- (d) The appointment, removal and terms of remuneration of the Chief internal auditor shall be subject to review by the Audit Committee; and
- (e) Statement of deviations:
 - (i) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI Listing Regulation.
 - (ii) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the SEBI Listing Regulations.

(b) Nomination and Remuneration Committee

Composition:

As on March 31st, 2024, the Nomination and Remuneration Committee of the Company comprises of 3 (three) directors, all being Non-Executive Independent Director:

S. No	Name of the Committee Members	Category	Designation
1.	Mr. Surinder K. Sood	Non-Executive-Independent Director	Chairperson
2.	Mr. Gurpreet Singh Brar	Non-Executive-Independent Director	Member
3.	Mrs. Shweta Sehgal	Non-Executive-Independent Director	Member



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The Nomination and Remuneration Committee met 4 (Four) times during the year on May 30th, 2023, August 09th, 2023, October 27th, 2023, and 30th March, 2024.

Director	No of Meetings	
	Held	Attended
Mr. Surindar K. Sood	4	4
Mr. Gurpreet Singh Brar	4	4
Ms. Shweta Sehgal	4	4

Terms of Reference of the Nomination and Remuneration Committee are as under:

- Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the Directors, Key Managerial Personnel and other employees;
- For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - use the services of an external agencies, if required;
 - consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - consider the time commitments of the candidates.
- Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors;
- Devising a policy on diversity of board of directors;
- Identifying persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, and recommended to the Board of Directors their appointment and removal;
- Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors;
- Recommend to the Board, all remuneration, in whatever form, payable to senior management;
- To carry out evaluation of every director's Performance;
- To carry out any other function as is mandated by the Board from time to time and/or enforced by any statutory notification(s), amendment(s) or modification(s) as may be applicable;
- To recommend to the board, all remuneration, in whatever form, payable to senior management;

- To perform such other functions as may be necessary or appropriate for the performance of its duties.

Performance evaluation criteria for all the Directors (including Independent Directors).

The Company has put in place a policy containing, inter-alia, the criteria for performance evaluation of the Board, its committees and individual directors (including Independent Directors) and accordingly, the performance of individual directors, Chairman of the Board, committees and Board as a whole was evaluated during the year under review.

(c) Stakeholders Relationship Committee:

Composition:

As on March 31st, 2024, the Stakeholders' Relationship Committee of the Company comprises of 3 (Three) members. The chairperson of the committee is a Non-Executive Independent Director.

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder Sood	Non-Executive-Independent Director	Chairperson
2.	Mr. Roop Kishore Fatehpuria*	Executive Director	Member
3.	Mr. Kavya Arora	Executive Director	Member

*Mr. Roop Kishore Fatehpuria (DIN: 00887774), has ceased due to the demise as the Executive Director and member of Stakeholders Relationship committee of the Company w.e.f. April 01st, 2024.

Further, Mrs. Shweta Sehgal (DIN: 06970433), has introduced as a member of Stakeholders Relationship committee of the Company w.e.f. April 02nd, 2024. The revised Constitution of the Stakeholders Relationship Committee w.e.f. April 02nd, 2024, is as follows:

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder Sood	Non-Executive-Independent Director	Chairperson
2.	Mrs. Shweta Sehgal	Non-Executive-Independent Director	Member
3.	Mr. Kavya Arora	Executive Director	Member

Meetings and Attendance:

The committee met 22 (Twenty-Two) times during the Financial Year on 17.05.2023, 24.05.2023, 26.05.2023, 30.05.2023, 29.06.2023, 07.07.2023, 15.07.2023, 14.08.2023, 28.08.2023, 07.09.2023, 28.09.2023, 13.10.2023, 02.11.2023, 16.11.2023, 22.11.2023, 24.11.2023, 04.12.2023, 27.12.2023, 28.12.2023, 15.02.2024, 26.02.2024 and 18.03.2024 the details of which are as under:



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Director	No of Meetings	
	Held	Attended
Mr. Surinder K. Sood	22	22
Mr. Roop Kishore Fatehpuria	22	22
Mr. Kavya Arora	22	22

Terms of Reference of the Stakeholder's Relationship Committee are as below:

- (i) To ensure proper and timely attendance and redressal of grievances of security holders of the Company in relation to:
 - (a) Transfer/transmission of shares,
 - (b) Non-receipt of annual reports,
 - (c) Non-receipt of declared dividend,
 - (d) Issue of new/duplicate certificates,
 - (e) General Meetings,
 - (f) All such complaints directly concerning the shareholders/investors as stakeholders of the Company; and
 - (g) Any such matters that may be considered necessary in relation to shareholders and investors of the Company.
- (ii) Reviewing the measures taken for effective exercise of voting rights by shareholders.
- (iii) Reviewing the adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent.
- (iv) Reviewing the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company.
- (v) Formulation of procedures in line with the statutory guidelines to ensure speedy disposal of various requests received from the shareholders from time to time.
- (vi) To review and approve applications for transfer, transmission, transposition and mutation of share certificates including issue of duplicate certificates and new certificates on split/sub-division/consolidation/renewal and to deal with all related matters.
- (vii) To review and approve requests of dematerialization and re-materialisation of securities of the Company and such other related matters.
- (viii) Appointment and fixing of remuneration of RTA and overseeing their performance.
- (ix) Review the status of the litigation(s) filed by/against the security holders of the Company.
- (x) Review the status of claims received for unclaimed shares.
- (xi) Recommending measures for overall improvement in the

quality of investor services.

- (xii) Monitoring implementation and compliance with the Company's Code of Conduct for Prohibition of Insider Trading in pursuance of the SEBI (Prohibition of Insider Trading) Regulations, 2015.
- (xiii) Review the impact of enactments/amendments issued by the MCA/SEBI and other regulatory authorities on matters concerning the investors in general.
- (xiv) Such other matters as per the directions of the Board of Directors of the Company and/or as required under Regulation 20 read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, from time to time.

The table below gives the number of complaints received, resolved and pending during the Financial Year 2023-2024.

Number of complaints:

Pending at the beginning of the Financial Year	Received during the Financial Year	Resolved during the Financial Year	Pending at the end of the Financial Year
0	8	8	0

All the complaints of the shareholders received by the company during the Financial Year 2023-2024 has been resolved with the time limit as prescribed by the SEBI.

Compliance Officer

Ms. Tarandeep Kaur is the Company Secretary and Compliance Officer of the Company. She can be contacted for any investors' related matter relating to the Company. Her contact no. is 91-9212359076, and e-mail ID is riteshlimited8@gmail.com.

(d) Risk Management Committee

Composition:

Risk Management committee constituted on October 27th, 2023. As on March 31st, 2024, the Risk Management Committee of the Company comprises of 3 (three) directors.

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder K. Sood	Non-Executive-Independent Director	Chairperson
2.	Mr. Roop Kishore Fatehpuria*	Executive Director	Member
3.	Mr. Kavya Arora	Executive Director	Member

*Mr. Roop Kishore Fatehpuria (DIN: 00887774), has ceased due to the demise as the Executive Director and member of Risk Management Committee of the Company w.e.f. April 01st, 2024.



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Mrs. Shweta Sehgal (DIN: 06970433), has introduced as a member of Risk Management committee of the Company w.e.f. April 02nd, 2024. The revised Constitution of the Risk Management Committee w.e.f. April 02nd, 2024 is as follows:

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder Sood	Non-Executive-Independent Director	Chairperson
2.	Mrs. Shweta Sehgal	Non-Executive-Independent Director	Member
3.	Mr. Kavya Arora	Executive Director	Member

Meetings and Attendance:

The committee met 1(One) time during the Financial Year on March 31st, 2024. The details of which are as below:

Director	No of Meetings	
	Held	Attended
Mr. Surinder K. Sood	1	1
Mr. Roop Kishore Fatehpuria	1	1
Mr. Kavya Arora	1	1

Terms of Reference of the Risk Management Committee are as below:

- To formulate a detailed risk management policy as defined in Part D of Schedule II of SEBI Listing Regulations which shall include Business Continuity Plan;
- A framework for identification of internal and external risks specifically faced by the listed entity, in particular including financial, operational, sectoral, sustainability (particularly, ESG related risks), information, cyber security risks or any other risk as may be determined by the Committee;
- Measures for risk mitigation including systems and processes for internal control of identified risks;
- To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company;
- To monitor and oversee implementation of the risk management policy, including evaluating the adequacy of risk management systems;
- To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics and evolving complexity;
- To conduct discussions on risk across domains such as Business resiliency, Cyber, ESG etc.;
- To keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken;

- The appointment, removal and terms of remuneration of the Chief Risk Officer (if any) shall be subject to review by the Risk Management Committee; and
- The Risk Management Committee shall coordinate its activities with other committees, in instances where there is any overlap with activities of such committees, as per the framework laid down by the board of directors.

Detailed terms of reference of the Risk Management Committee are available on the Company's website at <https://hamptonsky.in/investor-relation/>

(e) Corporate Social Responsibility Committee

Corporate Social Responsibility (CSR) Committee of the Company is constituted as per Section 135 of the Act. CSR Committee, inter alia, had formulated and recommended to the Board, a Corporate Social Responsibility Policy which indicates the activities to be undertaken by the Company as specified in Schedule VII to the Act. The CSR Committee recommends the amount of expenditure to be incurred on the CSR activities and monitor the CSR activities undertaken by the Company from time to time.

Composition:

Corporate Social Responsibility committee constituted on May 30th, 2023. As on March 31st, 2024, the Corporate Social Responsibility Committee of the Company comprises of 3 (three) directors.

S. No.	Name of the Committee Members	Category	Designation
1.	Mr. Surinder K. Sood	Non-Executive-Independent Director	Chairperson
2.	Mrs. Shweta Sehgal	Non-Executive-Independent Director	Member
3.	Mr. Kavya Arora	Executive Director	Member

Meetings and Attendance:

The committee met 2 (Two) times during the Financial Year on May 30th, 2023 and January 31st, 2024. The details are which as below:

Director	No of Meetings	
	Held	Attended
Mr. Surinder K. Sood	2	2
Mrs. Shweta Sehgal	2	2
Mr. Kavya Arora	2	2

Terms of Reference of the Corporate Social Responsibility Committee are as below:

- Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company, as specified in Schedule VII.
- Recommend the amount of expenditure to be incurred on the activities to be undertaken for CSR.



HAMPTON SKY REALTY LIMITED

3. To evaluate the social impact of the Company's CSR Activities;
4. To submit a report on CSR matters to the Board at such intervals and in such format as may be prescribed;
5. To consider other functions, as defined by the Board or as may be stipulated under any law, rule or regulation including Corporate Social Responsibility Voluntary Guidelines 2009 and the Act;

4. Particulars of Senior Management

Following are the senior management personnels as on March 31st, 2024:

Name	Designation
Mr. Deepak Sharma	Chief Financial Officer
Ms. Tarandeep Kaur	Company secretary and Compliance Officer

5. Subsidiaries:

The Company, holds 55% shares in subsidiary partnership firm named Finton Homes, pursuant to the scheme of amalgamation. The consolidate financial statement for the Financial Year ended March 31st, 2024, represent the Company including its subsidiary partnership firm, Finton Homes and RPIL Healthcare Private Limited.

6. Remuneration of Directors:

(i) Executive Directors

The details of remuneration including commission to all Executive Directors for the Financial Year ended March 31st, 2024, is as follows and the same is within the ceiling prescribed under applicable provisions of the Act.

Name	Salary (in INR)	Commission	Provident Fund	Perquisites and other allowances
Mr. Sanjeev Arora, MD	1,20,00,000	Nil	Nil	Nil
Mr. Kavya Arora, WTD	72,00,000	Nil	Nil	Nil
Mr. Roop Kishore Fatehpuria, WTD	18,60,000	Nil	Nil	Nil

The salary mentioned herein above includes all kind of benefits including bonus, etc., if any. None of the remuneration component is linked to performance of the individual director. The Company has not issued any stock options and terms related to the appointment of the above directors (including service contract, notice period, etc.) are governed by the resolution passed by the members of the Company. No sitting fee is paid to the Executive Directors for attending the Board Meetings or Committee Meetings thereof.

(ii) Non-Executive Directors

The details of sitting fees and annual commission to Non-Executive Directors for the Financial Year 2023-2024 are as follows:

(Amt. in Lacs)

Name and Designation	Sitting Fees	Commission
Mr. Gurpreet Singh Brar, ID	0.70	-
Mrs. Shweta Sehgal, ID	0.52	-
Mr. Surinder K. Sood, ID	1.29	-
Mr. Deva Pampapathi Reddy*, ID	0.40	-

*Deva Pampapathi Reddy has appointed as Non-Executive Independent Director w.e.f. 27th October, 2023.

None of the Non-Executive Directors have any pecuniary relationship or transactions in the Company, apart from the remuneration by way of fees received by them from the Company during the year.

(iii) Criteria of making payments to Directors:

The Company has adopted a Remuneration Policy for Directors, Key Managerial Personnel and other Employees, regulated by the Nomination and Remuneration Committee of the Board. The Policy available on the website of the Company at <https://hamptonsky.in/investor-relation/>.

(iv) Disclosures with respect to remuneration, in addition to disclosures required under the Act, the following disclosures shall be made:

- (a) All elements of remuneration package of individual directors summarized under major groups, such as salary, benefits, bonuses, stock options, pension etc; NA
- (b) details of fixed component and performance linked incentives, along with the performance criteria; NA
- (c) service contracts, notice period, severance fees; NA
- (d) stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable; NA

7. General Body Meetings

(i) Details of last three Annual General Meetings (AGM)

The details of last three AGM were held as per the details given below:



HAMPTON SKY REALTY LIMITED

Year	Venue	Date & Time	Special resolutions passed in the meeting
2022-23	Through Audio Visual Means	01 st September 2023 at 12:00 Noon	<ol style="list-style-type: none"> 1. Approval of Loans, Guarantee or Security under section 185 of the Act. 2. Approval for change in the name of the company. 3. Alteration in objects clause of the memorandum of association. 4. Inter corporate loans, guarantees, Securities, Investment by the company under section 186 of the Act. 5. Borrowing powers of the Company and creation of charge/providing of Security.
2021-22	Through Audio Visual Means	30 th September, 2022 at 12:00 Noon	<ol style="list-style-type: none"> 1. Re-appointment of the Mr. Roop Kishore Fatehpuria as Whole Time Director. 2. Re-appointment of the Mr. Kavya Arora as Whole Time Director.
2020-21	Through Audio Visual Means	31 st December, 2021 at 12:00 Noon	<ol style="list-style-type: none"> 1. Re-appointment of Mr. Sanjeev Arora as Chairman & Managing Director of the Company. 2. Alteration in the Memorandum of Association of the Company. 3. To fix borrowing powers and authorization to secure the borrowings, if required, under Section 180(1)(c) and 180(1)(a) of the Companies, Act, 2013. 4. Approval for making investments/extending loans and giving guarantees or providing securities in connection with loans exceeding the ceiling prescribed under Section 186 of the Companies Act, 2013. 5. Approval of loans, guarantee or security under section 185 of Companies act, 2013. 6. To Increase the Remuneration of Mr. Roop Kishore Fatehpuria (DIN-00887774) Whole-time Director.

(ii) Details of Extra-Annual General meeting (EGM)

During the Financial Year, EGM of the Company hold on Thursday, 25th January, 2024 at 12:00 (Noon) (IST) for transact the business is Appointment of Mr. Deva Pampapathi Reddy (DIN:01939650) as an independent Director of the Company through the passed the Special Resolution.

Due to the Covid-19 Pandemic and the Nation-wide Lockdown and other restriction imposed by the Government of India and pursuant to Ministry of Corporate Affairs (MCA) General Circular No. 20/2020, 02/2021, 19/2021, 21/2021, 02/2022 and 10/2022 dated May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022 and December 28, 2022 respectively and latest being 09/2023 dated September 25, 2023 (collectively referred to as "MCA Circulars") and SEBI has vide its Circular No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 7, 2023 and other applicable circulars, (34th), (35th) and (36th) Annual General Meetings of the Company were held through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM').

(iii) Postal Ballot:

(a) The Details of Special Resolutions passed through postal ballot during the Financial Year 2022-23:

During the Financial Year 2023-2024, 1 (one) special resolution was passed on June 24th, 2023 where the Company has approved the alteration in objects clause of the Memorandum of Association of the Company. The Notice was issued on May 25th, 2023.

The results of the voting done through Postal Ballot were declared on June 26th, 2023 and the voting result available on the website at <https://www.bseindia.com>

(b) Person who conducted the Postal Ballot exercise

CS Mohd Zafar (Membership No. F9184 & Certificate of Practice No. 13875), Partner, M/s. MZ & Associates.

(c) Whether any special resolution is proposed to be conducted through postal ballot

There is no immediate proposal for passing any special resolution through Postal Ballot.

(d) Procedure for Postal ballot

The postal ballot has been carried out as per the provisions of Sections 108 and 110 and other applicable provisions of the Act read with the Rules framed thereunder and read with the applicable circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India, from time to time.

8. Means of Communication

Timely disclosure of consistent, comparable, relevant & reliable information on corporate financial performance is at the core of good governance. Towards this end:

a) Quarterly/Half Yearly/Annual Results:

Quarterly, half yearly and annual results of the company are sent to the stock exchanges immediately after they are approved by the Board.



HAMPTON SKY REALTY LIMITED

b) Publication of Quarterly/Half Yearly/Annual Results:

Quarterly, half yearly and annual results of the company are published in the prescribed format within 48 hours of the conclusion of the meeting of the Board, at least in one English national newspaper and in one vernacular newspaper of New Delhi, where the registered office of the company is situated.

Quarterly financial results during the Financial Year 2023-2024 were published as detailed below:

Quarter Ended	Date of Board Meeting	Date of Publication	Name of Newspapers
30.06.2023	14.08.2023	15.08.2023	The Business Standard (English & Hindi)
30.09.2023	27.10.2023	29.10.2023	The Business Standard (English & Hindi)
31.12.2023	31.01.2024	02.02.2024	The Business Standard (English & Hindi)
31.03.2024	14.05.2024	16.05.2024	The Business Standard (English & Hindi)

c) Website:

Quarterly, half yearly and annual results of the company are sent to the stock exchanges as well as displayed on Company's website <https://hamptonsky.in/investor-relation/> at the time of its release to the media.

d) Whether website also displays official news releases:

The Company has maintained a functional website <https://hamptonsky.in/investor-relation/> containing basic information about the Company e.g. details of its business, financial information, shareholding pattern, codes, compliance with corporate governance, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievance, etc.

All official news releases are sent to stock exchanges as well as displayed on the Company's website.

e) Presentations made to institutional investors or to the analysts: Nil

9. General Shareholders Information

The following information would be useful to our shareholders:

a) Annual General Meeting

The 37th Annual General Meeting ("AGM") of the members of the Company for the Financial Year ended 31st March, 2024 will be held on September 30th, 2024 at 12:15 p.m. through Video Conferencing ('VC')/Other Audio Visual Means ("OAVM") in accordance with the applicable provisions of the Act read with Ministry of Corporate Affairs (MCA) General Circular No. 20/2020, 02/2021, 19/2021, 21/2021, 02/2022 and 10/2022 dated May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022 and December 28, 2022 respectively and latest being 09/2023 dated September 25, 2023 (collectively referred to as "MCA Circulars") and SEBI has vide its Circular No., SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and other applicable.

b) Financial Calendar:

Last Financial Year of the Company was of twelve months from April 01st, 2023 to March 31st, 2024. Tentative Financial calendar of the Company for the Financial Year 2024-2025 shall be as follows:

Board Meetings to take on record	Schedule
Financial Results for the quarter ending 30 th June, 2024	On or before August 14, 2024
Financial Results for the quarter ending 30 th September, 2024	On or before November 14, 2024
Financial Results for the quarter ending 31 st December, 2024	On or before February 14, 2025
Financial Results for the quarter ending 31 st March, 2025	On or before May 30, 2025

c) Dividend payment date

Not Applicable as no dividend is proposed to be paid.

d) Listing on stock exchange:

Name and Address of Stock Exchanges	Stock Code
BSE Limited (BSE), Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001	526407

The Annual Listing fee for the Financial Year 2024-2025 has been paid to the exchange within the prescribed time and there is no outstanding payment as on date.

e) Market price data for each month during the Financial Year 2023-2024:

Monthly high and low prices of equity shares of the Company at the BSE Limited ("BSE") in comparison to Sensex are given hereunder:



HAMPTON SKY REALTY LIMITED

Month	BSE		BSE SENSEX	
	Share Prices (In Rs.)		High	Low
	High	Low		
April, 2023	42.39	33.00	61,209.46	58,793.08
May, 2023	48.33	40.00	63,036.12	61,002.17
June, 2023	44.50	37.65	64,768.58	62,359.14
July, 2023	50.50	41.00	67,619.17	64,836.16
August, 2023	44.80	36.50	66,658.12	64,723.63
September, 2023	43.70	40.25	67,927.23	64,818.37
October, 2023	44.90	39.60	66,592.16	63,092.98
November, 2023	59.00	40.40	67,069.89	63,550.46
December, 2023	56.27	42.10	72,484.34	67,149.07
January, 2024	55.50	44.99	73,427.59	70,001.60
February, 2024	48.98	40.35	73,413.93	70,809.84
March, 2024	44.99	29.11	74,245.17	71,674.42

f) Performance in comparison to broad based indices (High values):



g) Suspension of Securities during the Financial Year 2023-2024

During the Financial Year 2023-2024, the securities of the Company were not suspended from trading.

h) Registrar & Transfer Agent

Skyline Financial Services Private Limited
D-153-A, First Floor
Okhla Industrial Area, Phase-I
New Delhi- 110020
Phones: 011-40450193(4 lines)
Fax: 011-30857562
E-mail: grievances@skylinerta.com

i) Share transfers

Share transfers are done by the Company's Registrar and Share Transfer agents Skyline Financial Services Private limited, New Delhi. Share transfers are Processed within the stipulated time as prescribed in SEBI listing regulation.

j) Distribution of Shareholding and Shareholding Pattern

a. Distribution of shareholding

As on March 31st, 2024, the distribution of shareholding

was as follows:

DISTRIBUTION OF 274,207,700 EQUITY SHARE CAPITAL AS ON: 31/03/2024

PAN CONSOLIDATION

Share or Debenture holding Nominal Value (Rs.)	Number of Share-holders	% to Total Numbers	Share or Debenture holding Amount (Rs.)	% to Total Amount
1	2	3	4	5
Up To 5,000	25597	98.01	23498442.00	8.57
5001 To 10,000	294	1.13	2369786.00	0.86
10001 To 20,000	126	0.48	1844124.00	0.67
20001 To 30,000	28	0.11	713226.00	0.26
30001 To 40,000	12	0.05	444795.00	0.16
40001 To 50,000	13	0.05	627910.00	0.23
50001 To 1,00,000	10	0.04	781181.00	0.28
1,00,000 and Above	38	0.15	243928236.00	88.96
Total	26,118	100.00	274,207,700.00	100.00

PAN CONSOLIDATION

No. of Shares or Debentures	Number of Share-holders	% to Total Numbers	Share or Debenture Held	% to Holding
1	2	3	4	5
Up To 500	10815	41.41	1534523.00	0.56
501 To 1000	10400	39.82	10165989.00	3.71
1001 To 2000	2334	8.94	4372611.00	1.59
2001 To 3000	1186	4.54	3433210.00	1.25
3001 To 4000	258	0.99	995019.00	0.36
4001 To 5000	604	2.31	2997090.00	1.09
5001 To 10000	294	1.13	2369786.00	0.86
10000 and Above	227	0.87	248339472.00	90.57
Total	26,118	100.00	274,207,700.00	100.00

WITHOUT PAN CONSOLIDATION

Share or Debenture holding Nominal Value (Rs.)	Number of Share-holders	% to Total Numbers	Share or Debenture holding Amount (Rs.)	% to Total Amount
1	2	3	4	5
Up To 5,000	25839	98.03	23604305.00	8.61
5001 To 10,000	291	1.10	2369301.00	0.86
10001 To 20,000	121	0.46	1784658.00	0.65
20001 To 30,000	28	0.11	713076.00	0.26
30001 To 40,000	13	0.05	477660.00	0.17
40001 To 50,000	13	0.05	627910.00	0.23
50001 To 1,00,000	13	0.05	966978.00	0.35
1,00,000 and Above	39	0.15	243663812.00	88.86
Total	26,357	100.00	274,207,700.00	100.00



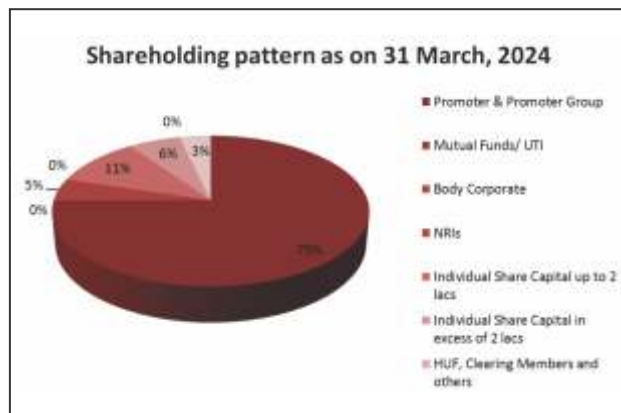
HAMPTON SKY REALTY LIMITED

WITHOUT PAN CONSOLIDATION (SHARES)				
No. of Shares or Debentures	Number of Share-holders	% to Total Numbers	Share or Debenture Holding	% to Total Share-holding
1	2	3	4	5
Up To 500	11009	41.77	1555377.00	0.57
501 To 1000	10438	39.60	10205430.00	3.72
1001 To 2000	2336	8.86	4376985.00	1.60
2001 To 3000	1186	4.50	3437512.00	1.25
3001 To 4000	261	0.99	1006281.00	0.37
4001 To 5000	609	2.31	3022720.00	1.10
5001 To 10000	291	1.10	2369301.00	0.86
10000 and Above	227	0.86	248234094.00	90.53
Total	26,357	100.00	274,207,700.00	100.00

b. Shareholding Pattern:

Shareholding pattern of the Company as on March 31st, 2024 for the purpose of reporting in the Annual Report of the Company for the year 2023-2024 is given as under:

Categories	No. of shares	% of shareholding
Promoter & Promoter Group	20,53,58,626	74.89
Mutual Funds/ UTI/AIF	1,52,000	0.06
Body Corporate	1,28,72,361	4.69
NRIs	2,17,525	0.08
Individual Share Capital up to 2 lacs	2,89,39,332	10.55
Individual Share Capital in excess of 2 lacs	1,64,53,357	6.00
HUF, Clearing Members and others	5,08,783	0.19
Foreign Institutional Investors	97,05,716	3.54
Total	27,42,07,700	100



k) Dematerialization of Shares

25,72,36,320 of Equity Shares of the Company are in dematerialized form as on March 31st, 2024. The shares of the Company are available for dematerialization with both the depositories i.e. NSDL and CDSL vide ISIN No. INE299D01022.

l) Outstanding Global Depository Receipts or American Depository Receipts or warrants or any convertible instruments, conversion date and likely impact on equity;

Not applicable as the Company has not issued any Global Depository Receipts or American Depository Receipts.

m) Commodity price risk or foreign exchange risk and hedging activities;

The Company does not deal in commodities and hence the disclosure is not required to be given.

n) Corporate Identity Number (CIN):

L74899DL1987PLC027050

Address for Correspondence: Hampton Sky Realty Limited (Formerly Known as Ritesh Properties and Industries Limited), Secretarial Department, Plot No. 312, Udyog Vihar, Phase iv, Gurugram 122015, Haryana, Phone Nos. 0124- 4111582, Mob. No. +91-9212359076, Fax No. N.A.

Site Location: Hampton Court Business Park, NH-95, Ludhiana – Chandigarh Road, Ludhiana, 141123(Punjab)

o) List of all credit ratings obtained by the entity along with any revisions thereto during the relevant Financial Year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad.

The Company has not issued any debt instruments and does not have any fixed deposit programme or any scheme or proposal involving mobilization of funds in India or abroad during the Financial Year ended 31st March 2024. Accordingly, credit rating is not required.

10. Other Disclosures

a) Material Related Party Transaction

Your Company has framed a Policy on Dealing with the Materiality of Related Party Transactions, in accordance with the provisions of the Act and Regulation 23 of the SEBI Listing Regulations, inter-alia, providing a framework for governance and reporting of Related Party Transactions including



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material transactions and threshold limits for determining materiality. The policy is uploaded on website of the Company at <https://hamptonsky.in/investor-relation/>.

Pursuant to the provisions of Sections 177, 188 of the Act and the Rules made thereunder read with Regulation 23 of Listing Regulations, all related party transactions (RPTs) are placed before the audit committee for the review purpose. all contracts/ arrangements/ transactions during the Financial Year 2023-2024 entered into by the Company with related parties were in ordinary course of business and on arm's length basis. The Company has not entered into any contracts/ arrangements/ transactions with related parties which qualify as material in accordance with the Policy of the Company on materiality of related party transactions. During the period under review, the Company has not entered into materially significant related party transactions that may have potential conflict with the interest of the Company at large. The details of the related party transactions as per Indian Accounting Standards (IND-AS) - 24 are set out in Notes to accounts to the Financial Statements of the Company.

b) Details of Non-Compliance by the Company, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years.

There is no case of non-compliance of any statutory compliance for the Company and no penalties or strictures have been imposed on the Company by the Stock Exchanges i.e., BSE or Securities and Exchange Board of India or any other statutory authority on any matter related to the capital market, during the last 3 Financial Years except as follows:

In Financial Year 2022-2023, Bombay Stock Exchange ("BSE") levied a fine of Rs. 2,71,000 including 18% GST, for the March Quarter/year 2022 under Reg 33 of SEBI (LODR) Regulations, 2015 for Non-submission of consolidated – cash flow statement for which Company filed a waiver application for the same.

c) Whistle Blower Policy and Vigil Mechanism

As per the provisions of Section 177(9) of the Act and Regulation 22 of the Listing Regulations, the Company is required to establish a Vigil Mechanism for Directors and Employees to report genuine concerns.

The Company has in place Vigil Mechanism/Whistle Blower Policy as required and it is affirmed that no personnel has been denied access to the Audit Committee. The policy is available on the website of the Company at the web link at <https://hamptonsky.in/investor-relation/>.

d) Mandatory and Non-mandatory requirement

Details of compliance with mandatory requirements and adoption of non-mandatory requirements of Regulation 34(3) of the Listing Regulations read with Schedule V of the Listing Regulations. The Company has complied with all the mandatory requirements of the Listing Regulations and Financial Statement.

e) Compliance with discretionary requirement

The Board has taken cognizance of the discretionary requirements as specified in Part E of Schedule II of Regulation 27(1) of the Listing Regulations and are being reviewed from time to time which are as follows:

a. Audit Qualifications:

During the year under review, there is no audit qualification in your Company's Financial Statements nor has there been a matter of emphasis made during the year. Your Company continues to adopt best practices to ensure a regime of financial statements with unmodified audit opinion.

b. During the year under review, the Managing Director of the Company has been appointed as the designated Chairperson of the Board.

c. Reporting of Internal Auditor:

The internal control systems of the Company are routinely tested and verified by the Internal Auditors and significant audit observations and follow-up actions are reported to the Audit Committee.

d. Shareholder's Right:

The quarterly results of the Company are published in English newspaper (generally the Business Standard) (English & Hindi) having wide circulation in New Delhi. Further, the quarterly and half yearly results are also posted on the website of the Company at <https://www.riteshindustries.us>

e. Whether the Board of the Company had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year, the same to be disclosed along with reasons thereof

Not applicable as no such event occurred during the Financial Year.

f. Certificate from Practicing Company secretary



HAMPTON SKY REALTY LIMITED

A Certificate received from M/s. MZ & Associates, Company Secretaries, Pursuant to the Schedule V of SEBI listing Regulation, that none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board (SEBI)/ Ministry of Corporate Affairs or any such statutory authority. The same is annexed as **Annexure X** to this report.

g. Fees paid to Statutory Auditor and / or other entities in the Auditor's network by the Company

(Amount in Rs. lakhs)

Particulars	Rs.
Audit Fees	6.00
Out of pocket Expense for Audit	0.21
Certification Fees	0.25

h. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company is committed to provide an attractive working environment for its employees and to provide safe and healthy working conditions. The Company has also adopted a 'Anti- Sexual Harassment Policy' to prohibit, prevent or deter any acts of sexual harassment at workplace and to provide the procedure for the redressal of complaints pertaining to sexual harassment, thereby providing a safe and healthy work environment, in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and the rules made thereunder. Details of Complaints received and redressed during the Financial Year 2023-2024:

- (i) number of complaints filed during the Financial Year: Nil
- (ii) number of complaints disposed of during the Financial Year: Nil
- (iii) number of complaints pending as on end of the Financial Year: Nil

i. Disclosure by the Company of Loans and Advances in the nature of loans to firms/companies in which Directors are interested

During the Financial Year ended March 31st, 2024, the Company and its subsidiaries have not granted any Loan to any firm/company in which Director are interested.

j. Details of material subsidiaries of the listed entity

The Company do not have any material subsidiary and the policy available on the website of the Company at

<https://hamptonsky.in/investor-relation/>.

11. The Company has complied with the applicable requirement specified in Regulations 17 to 27 and clause (b)to (i) of sub-regulation (2) of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

12. Disclosures with respect to demat suspense account/ unclaimed suspense account

There are no shares in the demat suspense account/ unclaimed suspense account, therefore this clause is not applicable.

13. Compliance of the provisions of Regulation 26(6) of the Listing Regulations:

None of the Key Managerial Personnel, Director(s) and Promoter(s) of the Company has entered into any agreement for themselves or on behalf of any other person, with any shareholder or any other third party with regards to compensation or profit sharing in connection with dealings in the securities of the Company.

14. Declaration by the Chief Executive Officer

The Chief Executive Officer of the Company has given a declaration that the members of Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct of Board of Directors and Senior Management for the year ended March 31st, 2024.

**By Order of the Board of Directors
For Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)**

**Sd/-
(Sanjeev Arora)
Chairman-Cum-Managing Director
DIN: 00077748**

Date:05 September, 2024

Place: Gurugram



HAMPTON SKY REALTY LIMITED

ANNEXURE - IX

Declaration by the Managing Director and CEO under Regulation 26(3) read with Part D of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Compliance with Code of Conduct

To,
The Members
Hampton Sky Realty Limited
(Formerly Known as Ritesh Properties and industries Limited)

In accordance with Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby confirm that, all the Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct, as applicable to them, for the financial year ended on March 31, 2024.

Date: 14th May, 2024
Place: Gurugram

Sanjeev Arora
Managing Director
DIN : 00077748



HAMPTON SKY REALTY LIMITED

ANNEXURE-X

**CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

To,
The Members of
Hampton Sky Realty Limited
(Formerly Ritesh Properties and Industries Limited)
Add: 205, Second Floor, Kirti Mahal,
Rajendra Place, Patel Nagar West,
New Delhi, Central Delhi 110008 IN

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Hampton Sky Realty Limited (Formerly known as Ritesh Properties and Industries Limited)** bearing CIN: L74899DL1987PLC027050 and having registered office at **205, Second Floor, Kirti Mahal, Rajendra Place, Patel Nagar West, New Delhi, Central Delhi 110008 IN**, (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34 (3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to me / us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March 2024 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority/ies.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Mr. Sanjeev Arora	00077748	25/10/2004
2.	Mr. Roop Kishore Fatehpuria*	00887774	04/09/2006
3.	Mr. Surendar Kumar Sood	01091404	14/07/2005
4.	Mr. Kavya Arora	02794500	31/10/2011
5.	Mr. Gurpreet Singh Brar	06597336	15/05/2013
6.	Ms. Shweta Sehgal	06970433	25/09/2014
7.	Mr. Deva Pampapathi Reddy	01939650	27/10/2023

*Ceased from the position of Director w.e.f 01st April, 2024.

Ensuring the eligibility of for the continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For MZ & Associates
Company Secretaries**

Sd/-
CS Mohd Zafar
Partner
FCS 9184
CP: 13875
UDIN: F009184F001074743

Place: Gurugram
Date: 29/08/2024



HAMPTON SKY REALTY LIMITED

ANNEXURE-XI

COMPLIANCE CERTIFICATE ON COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

To,
The Members
Hampton Sky Realty Limited
(Formerly Ritesh Industries and Properties Limited)
Add: 205, Second Floor, Kirti Mahal,
Rajendra Place, Patel Nagar West,
New Delhi, Central Delhi 110008 IN

1. We have examined the compliance of conditions of Corporate Governance by Hampton Sky Realty Limited (Formerly known as Ritesh Properties and Industries Limited) ("the Company"), for the year ended on 31st March, 2024, as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) for the financial year ended 31st March, 2024.
2. The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to a review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
3. In our opinion and based on our review and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of the Corporate Governance as stipulated in Regulation 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C, D and E of Schedule V of the Listing Regulations during the year ended March 31, 2024.
4. We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For MZ & Associates
Company Secretaries**

**Sd/-
CS Mohd. Zafar
Partner
Membership No: FCS 9184
C.P. No.: 13875
UDIN: F009184F001074864**

**Place: Gurugram
Date: 29/08/2024**



ANNEXURE- XII

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 subsidiaries or associate companies or Joint ventures

Part A Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

- 1) (i) Name of the subsidiary: **Finton Homes (a partnership firm)**
(ii) The date since when subsidiary was acquired: Pursuant to the order of National Company Law Tribunal, New Delhi Bench dated 25th August, 2021
(iii) Reporting period for the subsidiary concerned, if different from the holding company's reporting period. N.A.
(iv) Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries. N.A.
(v) Share capital/ Capital Contribution: 1,145,725,028
(vi) Reserves and surplus: 0
(vii) Total assets: 1,414,991,990
(viii) Total Liabilities: 269,266,962
(ix) Investments: 0
(x) Turnover: 731,116,841
(xi) Profit before taxation: 357,741,055
(xii) Provision for taxation: 15,515,590
(xiii) Profit after taxation: 342,225,466
(xiv) Proposed Dividend: 0
(xv) Extent of shareholding (in percentage): **55%**

2. (i) Name of the subsidiary: **RPIL Healthcare Private Limited**
(ii) The date since when subsidiary was acquired: 20/02/2023
(iii) Reporting period for the subsidiary concerned, if different from the holding company's reporting period. **N.A.**
(iv) Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries. N.A.
(v) Share capital/ Capital Contribution: 10,000
(vi) Reserves and surplus: (250,640)
(vii) Total assets: 343,716
(viii) Total Liabilities: 584,356
(ix) Investments: 0
(x) Turnover: 0
(xi) Profit before taxation: (324,190)
(xi) Provision for taxation: (81,599)
(xii) Profit after taxation: (242,591)
(xiii) Proposed Dividend: 0
(xiv) Extent of shareholding (in percentage): **100%**

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations – **RPIL HEALTHCARE PRIVATE LIMITED.**
2. Names of subsidiaries which have been liquidated or sold during the year. – **N/A**



HAMPTON SKY REALTY LIMITED

Part B Associates and Joint Ventures

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

Name of Associates or Joint Ventures	Name 1	Name 2	Name 3
	Not Applicable		
1. Latest audited Balance Sheet Date			
2. Date on which the Associate or Joint Venture was associated or acquired			
3. Shares of Associate or Joint Ventures held by the company on the year end			
No.			
Amount of Investment in Associates or Joint Venture			
Extent of Holding (in percentage)			
4. Description of how there is significant influence			
5. Reason why the associate/Joint venture is not consolidated.			
6. Net worth attributable to shareholding as per latest audited Balance Sheet			
7. Profit or Loss for the year			
i. Considered in Consolidation			
ii. Not Considered in Consolidation			

1. Names of associates or joint ventures which are yet to commence operations. **N/A**
2. Names of associates or joint ventures which have been liquidated or sold during the year. **N/A**



HAMPTON SKY REALTY LIMITED

INDEPENDENT AUDITOR'S REPORT

To the Members of

HAMPTON SKY REALTY LIMITED

(Formerly Ritesh Properties and Industries Limited)

Report on the Audit of the Standalone Financial Statements

1. Opinion

We have audited the accompanying Standalone Financial Statements of HAMPTON SKY REALTY LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss including Other Comprehensive Income, Statement of changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Standalone Financial Statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its profit including other comprehensive profit, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current year. These matters were addressed in the context of our audit of the Standalone 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 the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1.	<p><u>Evaluation of Provision and Contingent Liabilities:</u></p> <p>As at the Balance Sheet date, the Company has significant open litigation and other contingent liabilities as disclosed in note no. 37. The assessment of the existence of the present legal or constructive obligation, analysis of the probability or possibility of the related payment require the management to make judgement and estimates in relation to the issues of each matter.</p> <p>The management with the help of opinion and advise of its experts have made such judgements and estimates relating to the likelihood of an obligation arising and whether there is a need to recognize a provision or disclose a contingent liability.</p> <p>Due to the inherent complexity and level of judgement relating to recognition, valuation and presentation of provision and contingent liabilities, this is considered a key audit matter.</p>	<p><u>Our Audit procedure included:</u></p> <ul style="list-style-type: none"> • We have reviewed and held discussions with the management to understand their processes to identify new possible obligations and changes in existing obligations for compliance with the requirements of Ind AS 37 on Provisions, Contingent Liabilities and Contingent Assets. • We have also discussed with the management significant changes from prior periods and obtained a detailed understanding of these items and assumptions applied. <p>In addition, we have reviewed:</p> <ul style="list-style-type: none"> • the details of the proceedings before the relevant authorities including communication from the advocates / experts; • legal advises / opinions obtained by the management, if any, from experts in the field of law on the legal cases; • status of each of the material matters as on the date of the balance sheet. • We have assessed the appropriateness of provisioning based on assumptions made by the management and presentation of the significant contingent liabilities in the Standalone Financial Statements.



HAMPTON SKY REALTY LIMITED

4. Information other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report, Management Discussion and Analysis, Board's Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. The other information comprising the above documents is expected to be made available to us after the date of this auditor's report.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

5. Responsibilities of Management's for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation structure and content of the Standalone Financial Statements, including the



HAMPTON SKY REALTY LIMITED

disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of 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.
2. As required by Section 143(3) of the Act, we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid Standalone Financial

Statements comply with the Ind AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Ind AS Standalone Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B";
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanation given to us, the managerial remuneration for the year ended March 31, 2024 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V of the Act;
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements – Refer Note 37 to the Standalone Financial Statements;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses– Refer Note 37 to the Standalone Financial Statements;
- iii. There were no amounts, which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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



HAMPTON SKY REALTY LIMITED

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;

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The Company has not declared or paid any dividend during the year.
- vi. 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, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. 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 of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

**For Khandelwal Jain & Co.,
Firm Registration No. 105049W
Chartered Accountants**

**Manish Kumar Singhal
Partner
Membership No. 502570
UDIN: 24502570BKFBQI2475**

**Place: New Delhi
Dated: 14/05/2024**

Annexure - A to the Independent Auditors' Report on the Standalone Financial Statements

Annexure referred to in paragraph 7 (1) of the Independent Auditors' Report of even date to the members of **HAMPTON SKY REALTY LIMITED** on the Standalone Financial Statements for the year ended 31st March 2024, we report that:

- I. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situations of its Property, Plant and Equipment however these records are in the process of updation.
(B) The Company is maintaining proper records showing full particulars of intangible assets.
- (b) Property, Plant and Equipment have been physically verified by the management during the year and there is a regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets and as informed, no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given by the management, the title deeds of all the immovable properties were held in the name of the Company. Further, the lease agreements where the Company is a lessee were duly executed in favour of the company.
- (d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
- (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- II. (a) As per the information furnished, the management at reasonable intervals during the period has physically verified the Inventories. In our opinion, having regard to the nature and location of stocks, the frequency of physical verification is reasonable. No discrepancies were noticed on verification between the physical inventory and the book records that were more than 10% in the aggregate of each class of inventory.
- (b) During the year, the Company has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, from banks on the basis of security of current assets. As per the information furnished and information and explanation given to us as the loan was sanctioned during the month of March 2024, no quarterly return was required to be filed by the company with the bank for the year.



HAMPTON SKY REALTY LIMITED

III. The Company has made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year, in respect of which

a) The Company has provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year

A) During the year, the Company has granted loans to subsidiary company, the aggregate amount during the year and balance outstanding at the balance sheet date is given as under:-

Rs. in Lakhs

Particular	Loans
Aggregate amount granted/ provided during the year - Subsidiary Loans given by the Company	Rs. 2.93
Balance outstanding as at balance sheet date in respect of above cases - Subsidiary Loan given by the Company	Rs. 5.43

B) The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loan, guarantees or security to parties other than subsidiaries, are given as under:

Rs. in Lakhs

Particular	Loans
Aggregate amount granted/ provided during the year - Other than Subsidiaries Loans given by the Company	NIL
Balance outstanding as at balance sheet date in respect of above cases - Other than Subsidiaries Loan given by the Company	Rs.956.53

b) Based on information and explanation and in our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally been regular as per stipulation.

d) In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date to its whole time director.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan granted by the Company has fallen due during the year, and hence reporting under clause 3(iii)(e) of the Order is not applicable.

f) The Company has granted loans or advances in the

nature of loans either repayable on demand or without specifying any terms or period of repayment are given below:

(Rs. in lakhs)

	All Parties	Promoters	Related Parties
Aggregate amount of loans/ advances in nature of loans	961.96	807.45	154.03
- Repayable on demand (A)	-	-	-
- Agreement does not specify any terms or period of repayment (B)			
Total (A+B)	961.96	807.45	154.03
Percentage of loans/ advances in nature of loans to the total loans	100%	83.93%	16.02%

IV. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

V. In our opinion and according to the information and explanation given to us, the Company has not accepted any deposits within the meaning of the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under.

VI. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company.

VII. (a) According to the information and explanations given to us and records examined by us, in our opinion the Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, and other material statutory dues applicable to it with the appropriate authorities.

Sl. No.	Name of the Statute	Nature of Dues	Amount (Rs. in lakhs)
1	Goods and Service tax	Goods and Service tax	36.81

According to the information and explanations given to us, there are no undisputed amounts payable in respect of such statutory dues at the year end, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, the dues which has not been deposited on account of disputes and the forum where the dispute is pending as under.



HAMPTON SKY REALTY LIMITED

Sl. No.	Name of the Statute	Nature of Dues	Year	Amount (Rs. in lakhs)	Forum where Dispute is pending
1	Income tax Act, 1961	Income Tax	2012-13, 2014-15, 2017-18 and 2018-19	1195.02	CIT(A), New Delhi
2	Income tax Act, 1961	Income Tax	2009-10, 2011-12 and 2021-22	71.79	AO, New Delhi

VIII. There were no transactions relating to previously unrecorded income that 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 information and explanation given to us, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
- (b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- (c) Term loans were applied for the purpose for which the loans were obtained.
- (d) On an overall examination of the standalone financial statements of the Company, funds raised on short term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the standalone financial statements of the Company, 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) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.
- X. (a) Based on our examinations of the records and information given to us, no money was raised by way of initial public offer or further public offer (including debt instruments) during the year by the Company and hence reporting on clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the reporting under clause 3(x)(b) of the Order is not applicable to the Company.

- XI. (a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.
- XII. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- XIII. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.
- XIV. (a) In our opinion and based on our examination, the company has an adequate internal audit system commensurate with the size and nature of its business.
- (b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- XV. According to the information and explanation given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transaction with directors or persons connected with him and hence provision of clause 3(xv) 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 and hence the provision of clause 3(xvi) (a), (b) and (c) is not applicable to the company.
- (d) According to the information and explanation given to us and based on our examination of the records of the Company, there are no Core Investment Companies (CIC) in the group.
- XVII. The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year the company has incurred cash losses of Rs. 198.66 lakh.
- XVIII. There has been no resignation of the statutory auditors of the Company during the year.
- XIX. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of



HAMPTON SKY REALTY LIMITED

financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- XX. a) In our opinion and according to the information and explanations given to us, there are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.
- b) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 in respect of ongoing projects. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Khandelwal Jain & Co.
Firm Registration No. 105049W
Chartered Accountants

Manish Kumar Singhal
Partner
Membership No. 502570
UDIN: 24502570BKFBQI2475

Place: New Delhi
Dated: 14/05/2024

Annexure – B to the Independent Auditors' Report on the Standalone Financial Statements

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

To the Members of
HAMPTON SKY REALTY LIMITED
(Formerly Ritesh Properties and Industries Limited)

We have audited the internal financial controls over financial reporting of **HAMPTON SKY REALTY LIMITED** ("the Company") as of 31st March 2024 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and



HAMPTON SKY REALTY LIMITED

evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Financial Statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For Khandelwal Jain & Co.
Firm Registration No. 105049W
Chartered Accountants**

**Manish Kumar Singhal
Partner
Membership No. 502570
UDIN: 24502570BKFBQI2475**

**Place: New Delhi
Dated: 14/05/2024**



HAMPTON SKY REALTY LIMITED

**HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050**

(Amount in ₹ Lakhs)

Audited Standalone Balance Sheet as at 31st March 2024

Particulars	Note No.	As on 31st March, 2024	As on 31st March 2023
ASSETS			
Non-current Assets			
(a) Property, Plant and Equipment	4	592.90	377.32
(b) Financial Assets			
(i) Investments	5	5,888.35	5,444.77
(ii) Others	6	72.29	57.72
(c) Right of Use Assets	4A	19.18	-
(d) Deferred Tax Assets (Net)	7	-	241.18
(e) Long Term Loans and Advances			
(i) Capital Advances	8	35.00	
Total Non-Current Assets		6,607.72	6,120.99
Current Assets			
(a) Inventories	9	7,762.80	5,206.82
(b) Financial Assets			
(i) Investments	10	1,353.71	4.86
(ii) Trade Receivables	11	224.40	320.79
(iii) Cash and Cash Equivalents	12	623.82	111.33
(iv) Other Bank Balances	12A	200.50	3.57
(v) Loans	13	961.96	1,266.29
(vi) Other Current Financial Assets	14	12.24	525.49
(c) Current Tax Assets (Net)	15	51.67	45.89
(d) Other Current Assets	16	3,139.88	483.53
Total Current Assets		14,330.98	7,968.58
Total Assets		20,938.70	14,089.54
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	17	2,742.08	2,742.08
(b) Other Equity	18	11,313.65	8,914.32
(c) Non Controlling Interest			-
Total Equity		14,055.72	11,656.39
LIABILITIES			
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	30.59	64.22
(ii) Lease Liability		13.81	-
(iii) Others	20	130.75	125.02
(b) Provisions	21	20.78	16.89
(c) Deferred Tax Liabilities	7	65.86	-
Total Non-Current Liabilities		261.79	206.13
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	5,820.73	943.02
(ii) Lease Liability		6.73	-
(iii) Trade Payables	23		
(A) total outstanding dues of micro enterprises and small enterprises and		1.83	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		162.70	884.10
(iiv) Others	24	181.53	102.74
(b) Current Tax Liability (Net)		-	-
(c) Other Current Liabilities	25	405.21	256.03
(d) Provisions	26	42.45	41.13
Total Current Liabilities		6,621.18	2,227.01
Total Equity and Liabilities		20,938.70	14,089.54
Summary of Material accounting policies and other notes to Financial Statements	1 to 65		



HAMPTON SKY REALTY LIMITED

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

**For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)**

**On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)**

**(Manish Kumar Singhal)
Partner
M. No. 502570**

**(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)**

**(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)**

**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
(ACS42144)**

**(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)**



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Audited Standalone Statement of Profit and Loss for the Period ended 31st March, 2024

Sr. No.	Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March 2023
	INCOME			
I	Revenue from operations	27	18,446.80	3,842.28
II	Other Income	28	284.02	197.56
III	Total Income (I+II)		18,730.82	4,039.85
	EXPENSE			
IV	Cost of Material Consumed	29	-	46.92
	Purchase of Stock-in-Trade	30	17,122.37	6,824.97
	Changes In Inventories of Stock-In-Trade	31	(1,666.37)	(3,878.38)
	Employee Benefits Expense	32	358.72	277.70
	Finance Costs	33	460.59	49.63
	Depreciation and amortization expenses	4	62.96	49.32
	Other Expenses	34	1,056.94	913.40
	Total Expenses (IV)		17,395.22	4,283.56
V	Profit / (Loss) before exceptional items and tax (III-IV)		1,335.60	(243.71)
VI	Exceptional Items		-	-
VII	Profit / (loss) before tax (V-VI)		1,335.61	(243.71)
VIII	Tax expense			
	(1) Current Tax		(36.85)	0.59
	(2) Deferred Tax & MAT Credit		(0.62)	(230.19)
	(3) Income Tax Paid (Earlier Year)		5.46	40.03
IX	Profit / (Loss) for the year (VII-VIII)		1,367.63	(54.14)
X	Profit / (Loss) from discontinued operations		-	-
XI	Tax Expenses of discontinued operations		-	-
XII	Profit / (Loss) from discontinued operations (After Tax) (X-XI)		-	-
XIII	Profit / (Loss) for the year (IX+XII)		1,367.63	(54.14)
X	Other Comprehensive Income ('OCI')			
	(A) Items that will not be reclassified to profit or loss			
	Re-measurement gains/(loss) on defined benefits plans		3.67	2.27
	Tax Impact on above Item		0.92	0.90
	Gain/(Loss) as Equity Instruments through OCI		1,372.55	(2.36)
	Tax Impact on above Item		(345.44)	0.59
	Other Comprehensive Income (OCI) (After Tax)		1,031.70	1.40
XI	Total Comprehensive Income for the year (IX+X)		2,399.33	(52.74)
	Earnings per equity share			
	Basic EPS	35	0.50	(0.02)
	Diluted EPS		0.50	(0.02)
	Earnings per equity share (for discontinued operation)			
	Basic EPS		-	-
	Diluted EPS		-	-
	Earnings per equity share (for discontinued & continuing operation)			
	Basic EPS		0.50	(0.02)
	Diluted EPS		0.50	(0.02)



HAMPTON SKY REALTY LIMITED

Summary of Material accounting policies and other notes to Financial Statements
The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

**For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)**

**On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)**

**(Manish Kumar Singhal)
Partner
M. No. 502570**

**(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)**

**(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)**

**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
(ACS42144)**

**(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)**



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Statement of Cash Flow for the period ended 31st March '2024

Particulars	STANDALONE			
		For the period ended 31st March, 2024		For the period ended 31st March, 2023
Cash Flow from Operating Activities				
Net profit / (loss) before tax		1,335.61		(243.72)
Adjustment for :				
Depreciation and Amortisation	62.96		49.32	
Finance Cost	460.59		49.63	
Balances Written Back	(86.26)		342.71	
Foreign Exchange Gain	(70.99)		-	
Interest Income and Dividend	(36.76)		(31.38)	
Balance Written Off	0.15		-	
Provision for D/Debts	7.06			
Loss/(Profit)on Sale of PPE	-	336.76	(4.26)	406.01
Operating cash flow before changes in working capital		1,672.37		162.29
Changes in Working Capital:				
Trade Receivables & Other Current Assets	(1,668.09)		1,183.87	
Inventories	(2,555.98)		(4,208.25)	
Trade Payables & Other Current Liabilities	(401.43)	(4,625.51)	899.97	(2,124.41)
Net cash generated from operations before tax		(2,953.14)		(1,962.14)
Taxation		5.46		36.26
Net Cash from/(used) in Operating Activities (A)		(2,958.60)		(1,998.40)
Cash Flow from Investing Activities				
Sale/(Purchase)of Investments	(436.55)		885.79	
(Increase)/Decrease in Fixed Deposits (having original maturity of more than 3 months)	(196.93)		699.25	
Purchase/Sale of Property, Plant and equipment	(306.61)		-52.65	
Interest/Dividend Received (net)	27.69	(912.40)	17.69	1,550.09
Net Cash used in Investing Activities (B)		(912.40)		1,550.09
Cash Flow from Financing Activities				
Share Issued	-		-	
Proceeds/(Repayment) of Term Loan	4,844.09		556.00	
Payment of Lease Liability	(5.78)			
Equity Component of Debenture	-		-	
Finance Cost	(454.81)	4,383.49	(23.01)	532.99
Net Cash generated from Financing Activities (C)		4,383.49		532.99
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)		512.49		84.68
Add: Cash & Cash Equivalents as at beginning of the Year		111.33		26.64
Cash & Cash Equivalents as at the end of the Year (note no.11)		623.82		111.33

Notes:

- The above Statement of Cash flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".
- Figures in brackets represents cash outflows.
- Components of cash and cash equivalents :-



HAMPTON SKY REALTY LIMITED

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash on hand	4.03	49.07
Balances with scheduled Banks		
- In Current Accounts	619.79	62.26
- In Fixed Deposits 0-3 months	-	-
Cash & Cash Equivalents	623.82	111.33

Summary of Material accounting policies and other notes to Financial Statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

(Manish Kumar Singhal)
Partner
M. No. 502570

(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Place: New Delhi
Date: 14.05.2024

(Tarandeep Kaur)
Company Secretary
(ACS42144)

(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)



HAMPTON SKY REALTY LIMITED

**HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050**

Statement of Changes in Equity for the period ended 31st March, 2024

(A) Equity Share Capital

(Amount in ₹ Lakhs, Except no. of Shares)

Particulars	No. of Shares	Amount	No. of Shares	Amount
	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2023
Balance at the beginning of the year	274,207,700	2,742	24,442,915	2,444
Changes in equity share capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the current period	274,207,700	2,742	24,442,915	2,444
Changes in equity share capital during the Year	-	-	29,778,550	298
Shares issued pursuant to stock split	-	-	219,986,235	-
Balance at the end of the year	274,207,700	2,742	274,207,700	2,742

(B) Other Equity

Particulars	Reserves and Surplus					Other Comprehensive Income	Total
	Securities Premium Reserve	Retained Earnings	Capital Reserve	Equity Component of Debenture	Revaluation Reserve	Change in Fair Value of Equity Instruments through OCI	
As at 01st April 2022	1,707.24	3,856.98	2,846.63	77.13	110.67	(0.87)	8,597.78
Profit/(Loss) for the year		(54.14)					
Other Comprehensive Income/ (Loss) for the year		3.17				(1.77)	1.40
Total Comprehensive Income/(Loss) for the year	-	(50.97)	-	-	-	(1.77)	(52.74)
Issued during the year	357.34	-	-	11.94			369.28
Changes in accounting policy or prior period errors							-
Equity Component transferred to Retained Earning	-	89.07	-	(89.07)	-	-	-
As at 31 March, 2023	2,064.58	3,895.08	2,846.63	(0.00)	110.67	(2.64)	8,914.32
Profit/(Loss) for the year		1,367.63	-	-	-	-	1,367.63
Other Comprehensive Income/ (Loss) for the year	-	4.60	-	-	-	1,027.11	1,031.70
Total Comprehensive Income/(Loss) for the year	-	1,372.22	-	-	-	1,027.11	2,399.33
Transfer to Retained Earnings (Realised Gain)		0.95				(0.95)	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Equity Component transferred to Retained Earning	-	-	-	-	-	-	-
As on 31.03.2024	2,064.58	5,268.25	2,846.63	(0.00)	110.67	1,023.52	11,313.65



HAMPTON SKY REALTY LIMITED

Summary of Material accounting policies and other notes to Financial Statements

As per our report of even date

**For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)**

**On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)**

**(Manish Kumar Singhal)
Partner
M. No. 502570**

**(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)**

**(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)**

**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
(ACS42144)**

**(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)**



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

1. Company Overview

Hampton Sky Realty Ltd (the company) is engaged in the business of Real Estate Business, Textiles, trading in Shares and Derivatives and Mobile. The company is a public limited company incorporated with the name of Ritesh Properties and Industries Limited and domiciled in India and has its registered office at 11/5B, Pusa Road, New Delhi – 110060. Shares of the company are listed on Bombay Stock Exchange, Mumbai, India. During the year the company has changed its name to Hampton Sky Realty Limited with effect from 6th October, 2023 and has changed its registered office 205, Second Floor, Kirti Mahal, Rajendra Place, New Delhi 110008 effective from 30th May, 2023.

2. Recent Pronouncements

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

3. Material Accounting Policies

a. Compliance with IND AS

The financial statements have been prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Company, to all the periods presented in the said financial statements. The preparation of the said financial statements requires the use of certain critical accounting estimates and judgments. It also requires the management to exercise judgment in the process of applying the Company's accounting policies. The areas where estimates are significant to the financial statements, or areas involving a higher degree of judgment or complexity, are disclosed in Note 35.

The financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements' and division II of schedule III of the Companies Act 2013.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The impact of COVID-19 on the Company's

financial statements may differ from that estimated as at the date of approval of these financial statements.

Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are disaggregated separately in the notes to the financial statements, where applicable or required. All the amounts included in the financial statements are reported in Indian Rupees ('Rupees') and are rounded to the nearest rupees except per share data and unless stated otherwise.

b. Historical Cost Convention

The Financial Statements have been prepared under the historical cost convention on accrual basis except where the Ind AS requires a different accounting treatment. The principal variations from the historical cost convention relate to financial instruments classified as fair value for the followings:

- i. Certain financial assets and liabilities and contingent consideration which are measured at fair values.
- ii. Assets held for sale measured at fair value less cost to sell.
- iii. Defined benefit plan assets measured at fair value.

Historical Cost is generally based on the fair value of the consideration given in exchange for goods and services.

c. Use of Estimates and Judgments

The preparation of financial statements in conformity with the recognition and measurement principles of IND AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

Estimates and underlying assumptions are reviewed on an ongoing basis. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. 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. Further future periods are also affected.

d. Current and Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current



HAMPTON SKY REALTY LIMITED

classification. An asset is treated as current when it is:

- i. Expected to be realized or intended to be sold or consumed in normal operating cycle
- ii. Held primarily for the purpose of trading, or
- iii. Expected to be realized within twelve months after the reporting period other than for (a) above, or
- iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- i. It is expected to be settled in normal operating cycle
- ii. It is held primarily for the purpose of trading
- iii. It is due to be settled within twelve months after the reporting period other than for (a) above, or
- iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

e. Fair value measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Company categorizes assets and liabilities measured at fair value into one of three levels as follows:

• Level 1 — Quoted (unadjusted)

This hierarchy includes financial instruments measured using quoted prices.

• Level 2

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either

directly or indirectly.

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active.
- c) Inputs other than quoted prices that are observable for the asset or liability.
- d) Market – corroborated inputs.

• Level 3

They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

f. Property, Plant and Equipment (PPE)

An item is recognized as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. Property, Plant and Equipment are stated at actual cost less accumulated depreciation and impairment loss. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of CENVAT/GST) and any cost directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It includes professional fees and borrowing costs for qualifying assets.

Property, Plant, Equipment and Intangible Assets are not depreciated or amortized once classified as held for sale.

Significant Parts of an item of PPE (including major inspections) having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use.

Depreciation is provided for on straight line method on the basis of useful life. On assets acquired on lease (including improvements to the leasehold premises), amortization has been provided for on Straight Line Method over the primary period of lease.

The estimated useful lives and residual values are



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reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

The useful life of property, plant and equipment are as follows: -

Asset Class	Useful Life
Building	45 Years
Plant & Machinery	10 Years
Furniture & Fixture	10 Years
Computers, Software & Office Equipments	03 Years to 05 Years
Vehicles	08 Years

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

g. Intangible Assets

All expenditure on intangible items is expensed as incurred unless it qualifies as intangible assets. The carrying value of intangible assets is assessed for recoverability by reference to the estimated future discounted net cash flows that are expected to be generated by the asset. Where this assessment indicates a deficit, the assets are written down to the market value or fair value as computed above.

Purchase of computer software used for the purpose of operations is capitalized. However, any expenses on software support, maintenance, upgrade etc. payable periodically is charged to the Statement of Profit & Loss.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortized on straight line basis over a period ranging between 2-5 years which equates its economic useful life.

The company has not purchased or self-created any intangible assets hence no intangible assets is recognized. The Intangible assets shall be recognized as per IND AS 38, on purchase of intangible assets or self-created if, and only if it is

probable that the future economic benefits that are attributable to the asset will flow to the company and the cost of the asset can be measured reliably.

h. Inventories

Inventory of Land and construction/ development are valued at cost or net realizable value, whichever is lower. Cost of land purchased/ acquired by the company include purchase/ acquisition price plus stamp duty and registration charges etc. Construction/ development expenditure includes cost of development rights, all direct and indirect expenditure incurred on development of land /construction, attributable interest and financial charges and overheads relating to site management and administration less incidental revenues arising from site operations.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale and certified by the Management.

i. Impairment of financial assets

The Company has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognized in order to compare it with the credit risk at the transition date. Further, the Company has not undertaken an exhaustive search for information when determining, at the date of transition to Ind ASs, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

j. Cash and Cash Equivalents

Cash and cash equivalent in the Balance sheet comprises of cash at bank and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in values. Cash and cash equivalents include balances with banks which are unrestricted for withdrawal and usage.

k. 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 other entity. The financial instruments are recognized in the balance sheet when the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial instruments at initial recognition.

i) Financial Assets

Initial Recognition:



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All financial assets are recognized 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 are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement:

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity: -

- Debt instruments at amortized cost.
- Debt instruments at fair value through other comprehensive income (FVTOCI).
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL).
- Equity instruments measured at fair value through other comprehensive income (FVTOCI).

Debt instruments at amortized cost: -

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

- a. Financial assets are held within a business model whose objective is to hold these assets to collect contractual cash flows and
- b. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

Debt instrument at FVTOCI:

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at

each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL:

Any debt instrument, that does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Equity investments (Other than investment in RPIL healthcare) other equity investments are measured at fair value. For 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. This amount is not recycled from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Financial assets are measured at fair value through profit or loss unless they are measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in Statement of Profit and Loss.

Equity instruments included within the FVTPL category are measured at fair value with all



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changes recognized in the Statement of Profit and Loss.

De-recognition of financial assets:

A financial asset is de-recognized only when

- The Company has transferred the rights to receive cash flows from the financial asset or
- retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets:

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix considers historical credit loss experience and is adjusted for forward looking information. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L).

ii) **Equity Instruments and Financial Liabilities:**

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered and the definitions of a financial liability and an equity instrument.

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all its liabilities, Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

iii) **Financial liabilities:**

Initial Recognition:

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the fair value. Transaction costs that are directly attributable to financial liabilities (other than financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial liability.

Subsequent measurement:

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial period which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less



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cumulative amortisation.

De-recognition of financial liabilities:

Financial liabilities are de-recognized from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in the Statement of Profit and Loss as other gains/ (losses).

I. Provisions, Contingent Liabilities and contingent Asset

- i) A provision is recognized when the company has a present obligation because of past events and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the balance sheet date. When appropriate, the time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.
- ii) Contingent Liability are disclosed in respect of possible obligation that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company. A contingent liability also arises, in rare cases, where a liability cannot be recognized because it cannot be measured reliably. Contingent Liability is disclosed in the financial statements by way of note to accounts where the possibility of an outflow of resources embodying economic benefits is remote. (Refer Note-37)
- iii) Contingent asset is disclosed in the financial statements by way of note to accounts where the economic benefits are probable.

m. Income tax (IND-AS 12):

Income tax comprises of current and deferred income tax. Income tax is recognized as an expense or income in the Statement of Profit and Loss.

Current income tax:

Current income tax is recognized based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Deferred Tax:

Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognized for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment date. Deferred tax assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.

Such assets are reviewed at each Balance Sheet date to reassess realization, deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities.

Minimum Alternative Tax ("MAT") credit is recognized as an asset only when and to the extent it is probable that the Company will pay normal income tax during the specified period.

n. Revenue Recognition:

The Company recognizes revenue in accordance with IND AS 115. Revenue is recognized upon transfer of control of promised products or services to the customers in an amount that reflects the consideration that the company expects to receive in exchange of those products or services. The company presents revenues net of indirect taxes in its statement of Profit and Loss.

i) Revenue from Real Estate

Revenue from constructed properties is recognized in accordance with the "Guidance Note on Accounting for Real Estate Transactions" ('Guidance Note'). As per this Guidance Note, the revenue has been recognized on percentage of completion method and on the percentage of actual project costs incurred thereon to total estimated project cost, provided the conditions specified in Guidance Note are satisfied.

Revenue from sale of land and plots is recognized in financial year in which



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agreement to sell / application form is executed and there exist no uncertainty in the ultimate collection of consideration from buyer. In case there is remaining substantial obligation as per agreement to sell the revenue is recognized as per percentage of completion method.

Revenue from Common Area Maintenance Charges is recognized on accrual basis and in accordance with the respective agreement.

ii) Revenue from Textile Business

Revenue from the textile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

iii) Revenue from Trading of Shares

Revenue from the trading of share business during ordinary activities is measured at the fair value of consideration received or receivable. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

iv) Revenue from Mobile Division

Revenue from the Mobile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

o. Other Income:

i) Dividend Income

Dividend income is recognized in profit or loss on the date on which the entity's right to receive payment is established.

ii) Interest Income

Interest income is recognized using the effective interest method.

The effective interest rate is the rate that exactly discounts estimated future cash payment or receipt through the expected life of the financial instrument to:

- The gross carrying amount of the financial asset, or
- The amortized cost of the financial liability.

In calculating interest income, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired after initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

p. Borrowing Costs

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period to get ready for their intended use are capitalized as part of the cost of that asset.

Other borrowing costs are recognized as an expense in the period in which they are incurred.

q. Leases

As a lessee

The Company's lease asset classes primarily consist of leases for land and buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- I. the contract involves the use of an identified asset
- ii. the Company has substantially all of the economic benefits from use of the asset through the period of the lease and
- iii. the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU")



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and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements include the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

As a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating

leases.

When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value (Less than 50,000/- per month). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

r. Employee Benefit Expense

Short term employee benefits: -

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Long-Term employee benefits

Compensated expenses which are not expected to occur within twelve months after the end of period in which the employee renders the related services are recognized as a liability at the present value of the defined benefit obligation at the balance sheet date

Post-employment obligations

I. Defined contribution plans

Provident Fund and employees' state insurance schemes

All employees of the Company are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India. In addition, some employees of the Company are covered under the employees' state insurance schemes, which are



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also defined contribution schemes recognized and administered by the Government of India..

The Company's contributions to both these schemes are expensed in the Statement of Profit and Loss. The Company has no further obligations under these plans beyond its monthly contributions.

ii. Defined Benefits Gratuity plan

The Company provides for gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee salary and years of employment with the Company. The Company provides for the Gratuity Plan based on actuarial valuations in accordance with Indian Accounting Standard 19 (revised), "Employee Benefits". The present value of obligation under gratuity is determined based on actuarial valuation using Project Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Defined retirement benefit plans comprising of gratuity, un-availed leave, post-retirement medical benefits and other terminal benefits, are recognized based on the present value of defined benefit obligation which is computed using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. These are accounted either as current employee cost or included in cost of assets as permitted.

The company has policy of expiry of un-availed leave at end of the financial year, hence no provision is required for leave encashment.

iii. Actuarial gains and losses are recognized in OCI as and when incurred.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest as defined above), are recognized in other comprehensive income except those included in cost of assets as permitted in the period in which they occur and are not subsequently reclassified to profit or loss.

The retirement benefit obligation recognized in the Financial Statements represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited

to the present value of any economic benefits available in the form of reductions in future contributions to the plans.

Termination benefits

Termination benefits are recognized as an expense in the period in which they are incurred.

s. Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

t. Segment Reporting

Operating segments are reported in a manner consistent with the internal financial reporting provided to the Chief Operating Decision Maker (CODM) i.e. Board of Directors. CODM monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the financial statements. The primary reporting of the Company has been performed on the basis of business segments. The analysis of geographical segments is based on the areas in which the Company's products are sold or services are rendered.

Allocation of common costs:

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items:

The Corporate and other segment include general corporate income and expense items, which are not allocated to any business segment.

u. Cash Flow Statement

Cash flows are reported using the indirect method. The cash flows from operating, investing and financing activities of the Company are segregated.

v. Exceptional Items

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Company.



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HAMPTON SKY REALTY LIMITED (FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

4 PROPERTY, PLANT AND EQUIPMENT

(Amount in ₹ Lakhs)

Particulars	Land	Building	Plant & Machinery	Furniture & Fixture	Office Equipments	Vehicles	Total
As At March 31, 2022	-	91.14	173.10	36.87	27.83	337.23	666.16
Additions	-	5.15	4.66	-	0.51	48.39	58.71
Disposal	-	-	-	-	0.03	40.39	40.41
As At March 31, 2023	-	96.28	177.75	36.87	28.32	345.24	684.46
Additions	223.03	7.15	17.20	0.70	4.54	18.99	271.61
Disposal	-	-	-	-	-	-	-
As At March 31, 2024	223.03	103.43	194.95	37.57	32.85	364.23	956.06
Depreciation							
As At March 31, 2022	-	11.30	59.52	30.46	18.38	176.80	296.46
Additions	-	9.04	7.35	0.45	5.86	26.62	49.32
Disposal	-	-	-	-	0.02	38.60	38.62
As At March 31, 2023	-	20.34	66.87	30.91	24.22	164.82	307.15
Additions	-	8.05	10.61	0.45	4.97	31.92	55.99
Disposal	-	-	-	-	-	-	-
As At March 31, 2024	-	28.39	77.47	31.35	29.19	196.74	363.14
Net Carrying Value							
As At March 31, 2022	-	79.83	113.58	6.41	9.45	160.43	369.71
As At March 31, 2023	-	75.94	110.89	5.96	4.10	180.42	377.32
As At March 31, 2024	223.03	75.04	117.48	6.21	3.67	167.49	592.90

* The Company has reviewed its PPE for impairment loss as required by IND AS 36 "Impairment of Assets". In the opinion of Management no provision for impairment loss is considered necessary.

4A The details of the right-of-use assets held by the Company is as follows:

Particulars	For the period ended 31st March, 2024	For the period ended 31st March, 2023
Leasehold Buildings	19.18	-
Total	19.18	-

Depreciation on right-of-use assets is as follows:

Particulars	For the period ended 31st March, 2024	For the period ended 31st March, 2023
Leasehold Buildings	7.14	-
Total	7.14	-

The details of the Lease Liabilities of the Company is as follows:

Particulars	For the period ended 31st March, 2024	For the period ended 31st March, 2023
Current Liabilities	6.73	-
Non-Current Liabilities	13.81	-
Total	20.54	-



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NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Interest on lease liabilities is Rs. 2.02 Lakhs and 0/- for the years ended March 31, 2024 and 2023, respectively

The Company incurred Rs. 86.27 Lakhs and 73.30 Lakhs for the years ended March 31, 2024 and 2023, respectively, towards expenses relating to short-term leases and leases of low-value assets.

The total cash outflow for leases is Rs. 88.29 Lakhs and 73.30 Lakhs for the years ended March 31, 2024 and 2023, respectively, including cash outflow for short term and low value leases.

Lease contracts entered by the Company majorly pertain for buildings taken on lease to conduct its business in the ordinary course.

The Company does not have any lease restrictions and commitment towards variable rent as per the contract.

5 Non-Current Financial Assets - Investments

(Amount in ₹ Lakhs, except no. of shares)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Investments - Unquoted in Subsidiaries		
- In Equity Instruments	0.10	0.10
- In Partnership Firm	4,781.02	4,336.72
Investments - Unquoted in Equity Instruments		
- Other Investments	1,107.23	1,107.95
Total	5,888.35	5,444.77

Details of Partnership Firm

Name of Firm	Finton Homes
Name of Partners	M/s Hampton Sky Realty Limited, Mr. Chander Shekhar and Mr. Hemant Sood
Total Capital	11457.25 Lakhs (Previous Year Rs. 9472.93 Lakhs)
Share of Each Partner	55%, 22.50% and 22.50% respectively

Non-Current Financial Assets - Investments

Particulars	No. of Shares	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	Amount	No. of Shares	Amount
Financial assets measured at Amortised Cost					
RPIL Healthcare Pvt Ltd	10	1,000	0.10	1,000	0.10
Financial assets measured at FVTOCI					
Investment in equity instruments					
Unquoted Equity Shares					
Femella Fashion Ltd	10	422,607	1,107.23	422,607	1,107.23
Kishan Chand & Co Oil Industries Ltd.	10	7,238	-	7,238	0.72
Vishal Udyog International Ltd.	100	1,000	-	1,000	-
Total Investment measured at FVTOCI		431,845	1,107.33	430,845	1,108.05

Note:

Aggregate amount of quoted investment	-	-
Aggregate market value of quoted investment	-	-
Aggregate amount of unquoted investment	1,107.33	1,108.05
Aggregate amount of impairment in value of investments	-	-



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

6 Non-Current Financial Assets - Others (Amount in ₹ Lakhs)

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Security Deposits	72.29	57.72
Total	72.29	57.72

* Security Deposits primarily include deposits given towards electricity, telecommunication and others.

7 Deferred Tax Assets (Net)

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
A. Deferred Tax Assets		
Related to Unabsorbed Depreciation & Brought Forward Losses	232.89	232.46
Others	15.83	14.60
(A)	248.71	247.06
B. Deferred Tax Liability		
Related to Depreciation on Fixed Assets and Amortisation	(5.99)	(5.88)
Unrealised Gain	(308.59)	-
(B)	(314.58)	(5.88)
Net Deferred Tax Assets / (Liability) (C) = (A)-(B)	(65.86)	241.18

8 Capital Advances

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Advance for purchase of Capital Asset (Vehicle)	35.00	-
Total	35.00	-

9 Inventories

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Stock-in-Trade		
Real Estate (Plot/ Land)	7,694.67	4,887.02
Shares	-	319.80
Mobile	68.13	-
Total	7,762.80	5,206.82

*Project Expenses of Rs. 1,405.07 Lakhs (Previous year Rs. 576.04 Lakhs) for Land Development Charges included in Stock of Real Estate.

*Project Expenses in Previous year Rs. 159.64 Lakhs for Land Development Charges related to hampton plaza regrouped in Stock of Real Estate for better presentation.



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

10 Current Financial Assets - Investments (Amount in ₹ Lakhs, Except no. of Shares)

Particulars	Period Ended 31st March, 2024	Period Ended 31st March, 2023
Trade Investments		
Investments in Equity Instruments-Equity shares		
Quoted		
Equity Shares of Listed Entities	1,353.71	4.86
Total	1,353.71	4.86

Current Financial Assets - Investments

Particulars	Period Ended 31st March, 2024	Period Ended 31st March, 2023
	Amount	Amount
Financial assets measured at FVTOCI		
Investment in equity instruments	1,353.71	4.86
Quoted Equity Shares		
Total Investment measured at FVTOCI	1,353.71	4.86

Note:	As at March 31, 2024	As at March 31, 2023
Aggregate Value of quoted investment	1,353.71	4.86
Aggregate market value of quoted investment	1,353.71	4.86
Aggregate Value of unquoted investment	-	-
Aggregate Value of impairment in value of investments	-	-

* Quoted Investments in Equity Shares have been valued as per the Closing Trading price (BSE) as on 29.03.2024

11 Trade Receivables (Amount in ₹ Lakhs)

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Trade Receivables Undisputed - considered good	187.44	320.79
Trade Receivables Undisputed - considered Doubtful	-	-
Less: Allowance for expected credit loss	0.46	-
Trade Receivables Disputed - considered Good	-	-
Trade Receivables Disputed - considered Doubtful	44.01	-
Less: Allowance for expected credit loss	6.60	-
Total	224.39	320.79
Break-up of security details		
(i) Secured, considered good;	-	-
(ii) Unsecured, considered good;	186.98	320.79
(iii) Doubtful	37.42	-
	224.40	320.79
Less : Impairment allowance for trade receivables		-
Total	224.40	320.79

* Trade Receivable include receivables from related party Rs. 63.25 Lakhs (PY Rs 263.13 Lakhs)



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Ageing Analysis of Trade Receivables as at 31st March 2024

Particulars	Undisputed - Good	Undisputed - Doubtful	Disputed - Good	Disputed - Doubtful
Less than 6 months	171.19	-	-	5.49
6months - 1 Year	7.09	-	-	5.81
1 - 2 Years	9.17	-	-	19.56
2-3 Years	-	-	-	13.15
More than 3 Years	-	-	-	-
TOTAL	187.44	-	-	44.01

Ageing Analysis of Trade Receivables as at 31st March 2023

Particulars	Undisputed - Good	Undisputed - Doubtful	Disputed - Good	Disputed - Doubtful
Less than 6 months	271.71	-	-	-
6months - 1 Year	-	-	-	-
1 - 2 Years	49.08	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
TOTAL	320.79	-	-	-

The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances

The movement in allowance for expected credit loss and credit impairment is as under: -

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Opening Balance	-	-
Additions	7.06	-
Write Off (net of recovery)	-	-
Closing balance	7.06	-

12 Cash and Cash Equivalents ("C & CE")

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Balances with banks-In current accounts	619.79	62.26
Cash in hand	4.03	49.07
Fixed Deposits	-	-
- Maturity less than 3 months	-	-
Total	623.82	111.33

12A Other Bank Balances other than Cash & Cash Equivalents

Total	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Fixed Deposits	200.50	3.57
Total	200.50	3.57



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

13 Loans

(Amount in ₹ Lakhs)

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Loans and Advances to Related Parties	961.48	1,080.55
Loans and Advances to Other Body Corporate	0.48	185.74
Loans and Advances to Others	-	-
	961.96	1,266.29
Less: Impairment allowance for Loan & Advance receivable	-	-
Total	961.96	1,266.29
Sub-classification of Loans:		
(i) Loans Receivables considered good - Secured;	-	-
(ii) Loans Receivables considered good - Unsecured;	961.96	1,266.29
(iii) Loans Receivables which have significant increase in Credit Risk; and	-	-
(iv) Loans Receivables - credit impaired	-	-

14 Other Current Financial Assets

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Accrued Interest	7.32	0.09
Others - From Related Party	-	525.40
Duty Drawback Receivable	3.41	-
EMD Deposit	1.50	-
Total	12.24	525.49

15 Current Tax Assets (Net)

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Income Tax Against Appeals	10.00	10.00
TDS Receivables	41.67	35.89
Total	51.67	45.89

16 Other Current Assets

Particulars	As on year ended 31st March, 2024	As on Year Ended 31st March, 2023
Prepaid Expenses	24.29	21.97
Advances to Suppliers	1,647.92	272.28
Advance for Property	200.00	-
Balance with Government Authorities	1,262.56	142.90
Imprest A/c	0.15	-
Others	4.96	46.38
Total	3,139.88	483.53

* Others include Advance to Staff being Related Party Rs. 0.80 Lakhs, PY Rs. 0.53 Lakhs



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

17 Equity Share Capital

(Amount in ₹ Lakhs, except no. of shares)

Particulars	NO. of Shares	As on Year Ended 31st March, 2024	NO. of Shares	As on Year Ended 31st March, 2023
Authorised Share Capital* 28,15,00,000 (Previous FY - 28,15,00,000) equity shares of Rs. 1/- each	281500000	2,815.00	281500000	2,815.00
Issued Share Capital 27,42,07,700 (Previous FY - 27,42,07,700) equity shares of Rs. 1/- each	274207700	2,742.08	274207700	2,742.08
Subscribed and fully paid-up shares 27,42,07,700 (Previous FY 27,42,07,700) equity shares of Rs. 1/- each	274207700	2,742.08	274207700	2,742.08
Total	274207700.00	2,742.08	274207700.00	2,742.08

* During the previous year, company has split Face Value of its equity shares in 1:10 ratio. All figures of previous year has been updated accordingly.

* Pursuant to the approval of the shareholders through Postal Ballot on September 03, 2022, each equity share of face value of INR 10 per share have been subdivided into Ten equity shares of face value of INR 1 per share, with effect from September 03, 2022.

a) Terms/rights attached to equity shares

The Company has only one class of Equity Shares having a par value of Rs. 1 per share. Each holder of Equity shares is entitled to one vote per share. Each Equity holder is eligible for dividend on pro-rata basis. The dividend, if any, declared by the Board is paid after obtaining shareholders' approval in ensuing AGM.

b) Reconciliation of Equity Shares Outstanding at the beginning and at the end of year	31.03.2024	31.03.2023
Particulars		
Equity shares at the beginning of the year	274,207,700.00	24,442,915.00
Add: Shares Issued #	-	29,778,550.00
Shares issued pursuant to stock split *	-	219,986,235.00
Less: Shares Cancelled	-	-
Equity shares at the end of the year	274,207,700.00	274,207,700.00

Shares issued in the previous year construe Debentures converted into Equity Shares.

* In the Previous year, Company had split its Equity Shares in 1:10 ratio

c) Shareholders holding more than 5 percent of Equity Shares in the Company

Particulars	As at 31st March, 2024	As at 31st March, 2023
	No. of share held	No. of share held
Sh. Sanjev Arora	78,990,915 28.81%	78,939,780 30.68%
Findoc Finvest Pvt Ltd	101,977,050 37.19%	85,063,190 33.06%
Subhash Chander	- 0.00%	13,934,300 5.42%

*Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE. In the previous year, shares were issued by the company, however the same were listed by the BSE post balance sheet date ie 12th April, 2023.



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Details of Promoters, their shareholding & Changes in shareholding if any

Promoter Name	For the year Ended 31st March, 2024	For the year Ended 31st March, 2023	% Changes in shareholding
Sh. Sanjev Arora	78,990,915 28.81%	78,939,780 30.68%	-1.87%
Findoc Finvest Pvt Ltd	101,977,050 37.19%	85,063,190 33.06%	4.13%
Kavya Arora	7,167,415 2.61%	7,134,550 2.77%	-0.16%
Sandhya Arora	4,052,880 1.48%	4,042,880 1.57%	-0.09%
Ketki Arora	2,947,396 1.07%	2,868,930 1.12%	-0.05%
Sanjev Arora HUF	1,932,300 0.70%	1,894,420 0.74%	-0.04%
Guneet Arora	213,030 0.08%	193,030 0.08%	0.00%
Aria Arora	40 0.00%	40 0.00%	0.00%
Femella Fashions Ltd	8,077,600 2.95%	8,077,600 3.14%	-0.19%

*Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE. In the previous year, shares were issued by the company, however the same were listed by the BSE post balance sheet date ie 12th April, 2023.

18 Other Equity

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Securities Premium	2,064.58	2,064.58
Retained Earnings	5,268.25	3,895.08
Capital Reserve	2,846.63	2,846.63
Revaluation Reserve	110.67	110.67
Equity Component of Debenture	(0.00)	-
Other Comprehensive Income	1,023.52	(2.64)
Total	11,313.65	8,914.32

(i) Securities Premium

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	2,064.58	1,707.24
Increase/(Decrease) during the year	-	357.34
Closing Balance	2,064.58	2,064.58

* Securities premium Reserve is used to record the premium on issue of equity shares. The same shall be utilised in accordance with the provision of Companies Act, 2013



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

(ii) Retained Earnings

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	3,895.09	3,856.98
Changes in accounting policy or prior period errors	-	-
Equity Component	-	89.07
Restated balance at the beginning of the year	-	-
Transfer from OCI	0.95	-
Net profit/(loss) for the year	1,372.22	(50.97)
Closing Balance	5,268.24	3,895.09

(iii) Capital Reserves

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	2,846.63	2,846.63
Increase/(Decrease) during the year	-	-
Closing Balance	2,846.63	2,846.63

* Capital Reserves stand pursuant to amalgamation of Hampton Sky, RSML, Ritesh Impex and HB Fibre and settlement with bank and waiver amount transfer to capital reserve.

(iv) Revaluation Reserves

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	110.67	110.67
Increase/(Decrease) during the year	-	-
Closing Balance	110.67	110.67

(v) Other Comprehensive Income

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	(2.64)	(0.87)
Items of Other Comprehensive Income		
Remeasurement of Defined benefit plans (Including Tax Impact)		
Change in value of Equity Instruments Designated through OCI	1,027.11	(1.77)
Transfer to Retained Earnings	-0.95	
Closing Balance	1,023.52	(2.64)



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

19 Non-Current - Borrowings

(Amount in ₹ Lakhs)

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Secured		
Loan from Bank (Secured Against Vehicles)	30.59	64.22
Total	30.59	64.22

Vehicle Loan Rs. 30,59,390/- (P.Y.Rs. 64,21,809/-) are secured by way of Hypothecation of respective Vehicle. These Loans are Repayable in equated Monthly Installments and shall be repayed by 2027, Interest Rate vary from 8.35-9.51%p.a.

Repayment Schedule	Amount
2024-25	33.62
2025-26	24.93
2026-27	5.66

20 Non-Current Financial Liabilities - Others

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Unsecured		
Security Deposits	130.75	125.02
Total	130.75	125.02

* Security Deposits Represents interest free deposits received from the allottees against electricity connection and facility maintenance

21 Non-Current Liabilities - Provision

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Provision for Employee Benefits		
Gratuity	20.78	16.89
Total	20.78	16.89

* As per Actuarial Certificate

22 Current - Borrowings

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Secured		
Loan from Bank		
Overdraft #	1,323.58	-
Current Maturities of Long-Term Debts;*	33.62	38.60
Unsecured		
Loan from Related Parties	4,367.22	804.42
Loan from Others	96.30	100.00
Total	5,820.73	943.02

* Current Maturities of Long - term Debts represent portion of vehicle loans amounting to Rs. 33.62 Lakhs (Previous Year Rs.38.60 Lakhs), which is payable within a period of 12 months. The vehicle loans from banks are secured by way of hypothecation of respective assets.

Overdraft limit is pledged against Immovable Property of 12 Acre situated at village Bholapur, Chandigarh road, Ludhiana. Immovable property is classified under Inventory. OD Interest Rate is 11.45% pa.



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Related Party Disclosures (Partywise)

Type of Borrower	As on year ended 31st March, 2024	% of Total Loans and Advances in the nature of Loans
RELATED PARTIES		
Findoc Finvest Pvt Ltd	4,357.04	99.77%
NP Blockhouse Pvt. Ltd	10.19	0.23%
TOTAL	4,367.22	100%

23 Trade Payables

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
total outstanding dues of micro enterprises and small enterprises ; and total outstanding dues of creditors other than micro enterprises and small enterprises	1.83 162.70	- 884.10
Total	164.52	884.10

Trade Payables Includes Rs. 4.35 Lakhs (Previous Year 3.49 Lakhs) payable to related parties including Directors as Sitting Fees.

Ageing Analysis of Trade Payables as at 31st March 2024

Particulars	As at 31st March 2024			
	MSME	Others	Disputed MSME	Disputed Others
Less than 1 Year	1.83	162.70	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More Than 3 Years	-	-	-	-
Total	1.83	162.70	-	-

Ageing Analysis of Trade Payables as at 31st March 2023

Particulars	As at 31st March 2023			
	MSME	Others	Disputed MSME	Disputed Others
Less than 1 Year	-	881.55	-	-
1-2 Years	-	2.55	-	-
2-3 Years	-	-	-	-
More Than 3 Years	-	-	-	-
Total	-	884.10	-	-

24 Current Financial Liabilities - Others

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Other Payables		
- Imprest	1.31	0.56
- Salaries & Wages payable	6.96	1.53
- Expenses Payable	82.50	66.31
- Payable to Auditor	5.40	4.50
- Statutory Dues Payable	72.08	28.40
- Director's Remuneration Payable	13.28	1.43
Total	181.53	102.74

Director's Remuneration Includes Rs.13.28 Lakhs as remuneration and Sitting Fees (Previous Year Rs.1.43 Lakhs) Payable to Directors.



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

25 Current Liabilities - Others

(Amount in ₹ Lakhs)

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Advance from Customers	381.91	239.84
Security Deposits	23.30	16.19
Total	405.21	256.03

*Security Deposits Include Rs. 21.53 Lakhs (Previous Year Rs. 16.19 Lakhs) from Related Parties.

*Advance from Customers Include Rs. 100.00 Lakhs (Previous Year Rs. 0/-) from Related Parties.

26 Current Liabilities - Provision

Particulars	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Provision for MSME Interest Payable	0.57	-
Provision for Employee Benefits* Gratuity	41.88	41.13
Total	42.45	41.13

* As per Actuarial Certificate

27 Revenue from operations

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Revenue from Real Estate Activities	2,734.65	927.47
Revenue from Sale of Shares	-	2,909.13
Revenue from Sale of Other Products	-	5.68
Revenue from Sale of Mobile & Laptop	15,712.14	-
Total	18,446.80	3,842.28

28 Other Income

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Interest Income		
From FDR	8.13	1.11
From Others	26.88	28.33
Profit on sale of Shares	-	153.79
Dividend Received	1.76	1.94
Profit/Loss on Sale of Fixed Assets	-	4.26
Sale A/c Verka Both	-	0.14
Misc Income	1.07	7.17
Duty Drawback	51.95	-
Foreign Exchange Fluctuation	70.99	-
Rent Received (Residential)	36.26	0.82
Operational Charges	0.73	-
Balance Written Back	86.26	0.01
Total	284.02	197.56

29 Cost of Material Consumed

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Cost of Goods Sold	-	46.92
Total	-	46.92



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

30 Purchase of Stock-in-Trade

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Purchase of Stock-in-Trade		
Land	1,500.32	3,915.70
Shares	0.02	2,909.27
Mobile and Laptop	15,622.03	-
Total	17,122.37	6,824.97

31 Changes in Inventories of Stock-In-Trade

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Opening Stock	4,630.77	752.40
Closing Stock	5,977.35	4,630.77
Total	(1,346.57)	(3,878.38)
Less: Adjustment	(319.80)	-
Total	(1,666.37)	(3,878.38)

32 Employee Benefits Expenses

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
*Salaries and Bonus	340.71	263.57
Contribution to Provident and Other Funds	1.38	1.37
Gratuity Paid	4.10	1.95
Staff Welfare	12.54	10.81
Total	358.72	277.70

*Includes Directors Remuneration Rs. 205.86 Lakhs (Previous Year Rs. 205.86 Lakhs)

*Includes Directors Sitting Fee Rs. 2.91 Lakhs , Director's Conveyance Allowances Rs. 0, Director's House Rent Allowances Rs. 2.32 Lakhs , Special Allowance to Directors Rs. 1.64 Lakhs, TDS on Non Monetary Benefit (Director) Rs. 6.24 Lakhs (Previous Year Sitting Fee Rs. 2.09 Lakhs , Director's Conveyance Allowances Rs. 0.60 Lakhs, Director's House Rent Allowances Rs.3.48 Lakhs , Special Allowance to Directors Rs. 6.60 Lakhs, TDS on Non Monetary Benefit (Director) Rs.6.24 Lakhs).

33 Finance costs

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Interest to Banks	9.45	11.36
Interest to Others	433.19	23.45
Bank Charges	4.35	4.75
Other Finance Charges	13.60	10.07
Total	460.59	49.63



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

34 Other Expenses

(Amount in ₹ Lakhs)

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Advertisement	183.27	24.49
Discount & Rebate	1.16	7.07
Electricity Expenses	16.94	13.94
Generator Expenses	9.85	3.58
Fee & Taxes	11.51	14.17
Listing Fee	4.00	9.96
Insurance Expenses	6.54	2.28
Auditor Remuneration		
- Audit Fees	6.00	5.00
- Out of Pocket Expense for audit	0.21	0.47
- Certification Fees	0.25	0.50
Professional Charges	121.72	62.16
Vehicle Expenses	24.20	20.96
Postage & Telegram	1.23	0.21
Telephone Exp	6.00	2.33
Rent Paid	85.14	66.50
Rent (Ludhiana Office)	1.13	6.80
Conveyance	3.27	2.96
Director Travelling Exp.	71.65	52.17
Travelling Exp.	15.79	32.02
Electric Repair	0.86	9.28
General Repair	1.88	2.31
Gurgaon Office Expenses	0.25	1.34
Business Promotion	135.88	27.05
PPL Promotion	0.93	-
Commission & Brokerage	-	0.30
Freight Expense	11.98	-
Air Freight Expense	17.25	-
Balance Written off	0.15	346.10
Computer & Software Expenses	0.72	0.65
Demat Charges	0.10	0.02
CSR Expenses	99.73	35.94
Diwali Exp.	0.09	-
General Exp.	4.93	4.34
IT Expenses	7.78	-
Consignment Charges	11.91	-
Maintenace Charges	5.51	6.40
Misc. Exp.	0.75	0.53
Office Expenses	3.33	1.34
Other Charges-Shares	0.28	7.16
Photo Copier Exp.	-	0.04



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Printing & Stationery	1.30	1.18
Subscription & Membership	27.02	53.50
Watch & Wards	144.29	79.53
Packing Expense	0.96	-
GST Paid	-	8.66
Provision for doubtful debts	7.06	-
Interest paid on TDS Deducted	0.25	0.15
Mining Charges	1.90	-
Total	1,056.94	913.40

35 Earning per Share (EPS) - In accordance with the Indian Accounting Standard (Ind AS-33)

Particular	As on year ended 31st March, 2024	As on year ended 31st March, 2023
Basic Earnings Per Share		
Profit /(Loss) After Tax	1,367.63	(54.14)
Profit Attributable to Ordinary Shareholders	1,367.63	(54.14)
Weighted Average Number of Ordinary Shares (used as denominator for calculating Basic EPS)	274,207,700	263,370,066
Nominal Value of Ordinary Share	Rs.1/-	Rs.1/-
Earnings Per Share - Basic (in Rs.)	0.50	-0.02
Diluted Earnings Per Share		
Profit /(Loss) After Tax	1,367.63	(54.14)
Profit Attributable to Ordinary Shareholders	1,367.63	(54.14)
Weighted Average Number of Ordinary Shares (used as denominator for calculating Diluted EPS)	274,207,700.00	263,370,066
Nominal Value of Ordinary Share	Rs.1/-	Rs.1/-
Earnings Per Share - Diluted (in Rs.)	0.50	-0.02



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

36. Critical Accounting Estimates and Judgments

The estimates and judgments used in the preparation of the said financial statements are continuously evaluated by the Company, and are based on historical experience and various other assumptions and factors (including expectations of future events), that the Company believes to be reasonable under the existing circumstances. The said estimates and judgments are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Although the Company regularly assesses these estimates, actual results could differ materially from these estimates—even if the assumptions underlying such estimates were reasonable when made, if these results differ from historical experience or other assumptions do not turn out to be substantially accurate. The changes in estimates are recognized in the financial statements in the period in which they become known.

The areas involving critical estimates, assumptions or judgments are:

- Useful lives of property, plant and equipment's Note 4

- Measurement defined benefit obligation Note 20 & 26
- Estimation of provisions & contingent liabilities refer Note 24 & 37
- Estimation of fair value of unlisted securities Note 5

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

- During the year, Company has recognized the following amounts in the financial statements as per Ind AS19 "Employees Benefits" issued by the ICAI:

Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation and the obligation for leave encashment is recognized in the same manner as gratuity.

Table Showing Changes in Present Value of Obligations:

(In Lakhs)

Period	From: 01-04-2023 To: 31-03-2024	From: 01-04-2022 To: 31-03-2023
Present value of the obligation at the beginning of the period as provided by the Company	58.02	54.52
Interest cost	4.21	3.82
Current service cost	4.10	1.95
Past Service Cost	0	0
Benefits paid (if any)	0	0
Actuarial (gain)/loss	(3.67)	(2.27)
Present value of the obligation at the end of the period	62.65	58.02

(The amount to be recognized in the Balance Sheet):

Period	As on: 31-03-2024	As on: 31-03-2023
Present value of the obligation at the end of the period	62.65	58.02
Fair value of plan assets at end of period	0	0
Net liability/(asset) recognized in Balance Sheet and related analysis	62.65	58.02
Funded Status - Surplus/ (Deficit)	(62.65)	(58.02)

Expense recognized in the statement of Profit and Loss:

Period	From: 01-04-2023 To: 31-03-2024	From: 01-04-2022 To: 31-03-2023
Interest cost	4.21	3.82
Current service cost	4.10	1.95
Past Service Cost	0	0
Expected return on plan asset	(0)	(0)
Expenses to be recognized in P&L	8.30	5.77



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Other comprehensive (income) / expenses (Remeasurement)

Period	From: 01-04-2023 To: 31-03-2024	From: 01-04-2022 To: 31-03-2023
Cumulative unrecognized actuarial (gain)/loss opening. B/F	19.93	22.20
Actuarial (gain)/loss – obligation	(3.67)	(2.27)
Actuarial (gain)/loss - plan assets	0	0
Total Actuarial (gain)/loss	(3.67)	(2.27)
Cumulative total actuarial (gain)/loss. C/F	16.26	19.93

Actuarial assumptions provided by the company and employed for the calculations are tabulated:

Discount rate	7.25 % per annum	7.00 % per annum
Salary Growth Rate	5.00 % per annum	5.00 % per annum
Mortality	IALM 2012-14	IALM 2012-14
Withdrawal rate (Per Annum)	5.00% p.a.	5.00% p.a.

Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.

01 Apr 2024 to 31 Mar 2025	41.87	41.13
01 Apr 2025 to 31 Mar 2026	3.85	0.55
01 Apr 2026 to 31 Mar 2027	0.46	3.47
01 Apr 2027 to 31 Mar 2028	0.46	0.38
01 Apr 2028 to 31 Mar 2029	1.85	0.38
01 Apr 2029 Onwards	14.15	12.11

Sensitivity Analysis:

Period	As on: 31-03-2024	As on: 31-03-2023
Defined Benefit Obligation (Base)	62.65 @ Salary Increase Rate : 5%, and discount rate :7.25%	58.20 @ Salary Increase Rate : 5%, and discount rate :7.25%
Liability with x% increase in Discount Rate	61.01; x=1.00% [Change (3)%]	56.62; x=1.00% [Change (2)%]
Liability with x% decrease in Discount Rate	64.53; x=1.00% [Change 3%]	59.64; x=1.00% [Change 3%]
Liability with x% increase in Salary Growth Rate	63.44; x=1.00% [Change 1%]	58.56; x=1.00% [Change 1%]
Liability with x% decrease in Salary Growth Rate	62.06; x=1.00% [Change (1)%]	57.66; x=1.00% [Change (1)%]
Liability with x% increase in Withdrawal Rate	62.82; x=1.00% [Change 0%]	58.25; x=1.00% [Change 0%]
Liability with x% decrease in Withdrawal Rate	62.46; x=1.00% [Change 0%]	57.76; x=1.00% [Change 0%]

Note: - Corresponding previous year figures as required under IND-AS 19 is not available. Therefore, disclosure for the previous year figures not given.

38. Contingencies

Contingent Liabilities in respect of:

(Amounts in Lakhs)

Particulars	As at 31 st March, 2024	As at 31 st March, 2023
Guarantees given by banks on behalf of the Company	Nil	Nil
Claims against the Company not acknowledged as debt in financial statements	Nil	Nil
Impact of pending litigations not acknowledged as debt in financial statements	Nil	Nil
Income tax Matters not acknowledged as debt in financial statements	1266.82	1,269.90
Unexecuted Capital Commitment (Net of Advances)	Nil	Nil



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

- a) The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company does not expect the outcome of these proceedings to have a material impact on its financial position.
- b) The Company Periodically Review all its long-term contracts to assess for any material foreseeable losses, Based on such review wherever applicable, the Company has adequate provisions for these long term contracts in the books of accounts as required under any applicable law/accounting standards
- c) As at March31, 2024 the Company did not have any outstanding long term derivative Contracts.

39. Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as follows:

Particulars	As at March 31, 2024	As at March 31, 2023
Principal amount due	1.83	-
Interest due on above	0.57	-
Interest paid during the period beyond the appointed day	-	-
Amount of interest due and payable for the period of delay in making payment without adding the interest specified under the Act.	-	-
Amount of interest accrued and remaining unpaid at the end of the period	-	-
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to small enterprises for the purpose of disallowance as a deductible expenditure under Sec.23 of the Act	-	-

Note: The above information and that is given in 'Note-23' Trade Payables regarding Micro and Small Enterprises has been determined on the basis of information available with the Company and has been relied upon by the auditors.

40. Related Party Disclosures as required by INDAS -24

- i) Related parties where control exists or with whom transactions have taken place during the year.

SUBSIDIARIES

- RPIL Healthcare Private Limited (wef 20.02.2023)
- Finton Homes

ASSOCIATES

- Findoc Finvest Pvt. Ltd

ENTITIES UNDER CONTROL OF KMP & THEIR RELATIVES

- o Kamal Oil & Allied Industries Ltd.
- o KP Advisors (Realty) Pvt Ltd.
- o Femella Fashions Ltd.
- o Ritesh Rentals (P) Ltd.
- o Arisudhana Industries Ltd.
- o NP Blockhouse Real Estate Pvt. Ltd.
- o Auster Securities Ltd.
- o Findoc Commodities Pvt. Ltd. (Upto 09.05.2022)
- o Findoc Investmart Pvt. Ltd. (Upto 09.05.2022)
- o Kripra Real Estate Pvt. Ltd.
- o Ncube Protectives Private Limited



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

KEY MANAGERIAL PERSONNEL REPRESENTED ON THE BOARD

- o Sh. Sanjeev Arora Chairman cum Managing Director
- o Sh. Roop Kishore Fathepuria* Executive Director
- o Sh. Kavya Arora Director
- o Sh. Surinder K Sood Director
- o Sh. Gurpreet Singh Brar Director
- o Ms. Shweta Sehgal Director
- o Mr. D.P. Reddy Director
- o Ms. Tarandeep Kaur Company Secretary
- o Sh. Deepak Sharma CFO

*Ceased from the position of director due to demise w.e.f. 1st April 2024.

RELATIVES OF DIRECTOR

- o Mrs. Guneet Arora
- o Mrs. Sandhya Arora

ii) The following is a summary of significant related party transactions:

(In Lakhs)

Sr. No.	Name of Company/ Firm/ Individual	Nature of Transaction	2023-24 (Rs.)	2022-23 (Rs.)
1.	Femella Fashions India Ltd.	- Expenses made on behalf of company - Allocated Cost of Common Facility used	1.21 29.38	NIL 28.01
2.	Sh. Sanjeev Arora	- Loan Received back - Director Remuneration - Income Tax on Non-Monetary - Rent Paid	3.00 120.00 6.24 18.00	150.00 120.00 6.24 13.50
3.	Smt. Sandhya Arora	- Rent Paid	18.00	13.50
4.	K P Advisors (Realty) Pvt Ltd.	-Unbilled Revenue Loan Taken	406.83 NIL	NIL 29.00
5.	Sh. Kavya Arora	Director's Remuneration Rent Paid	72.00 18.00	72.00 13.50
6.	Smt. Guneet Arora	Advance take	100.00	NIL
7.	Sh. Roop kishore Fatehpuria	Director's Remuneration Perks & Other Allowances	13.86 5.94	13.86 5.94
8.	Sh. Surinder K Sood	Sitting Fee	1.29	0.97
9.	Sh. Gurpreet Singh Brar	Sitting Fee	0.70	0.55
10.	Ms. Shweta Sehgal	Sitting Fee	0.52	0.27
11.	Mr. D.P. Reddy	Sitting Fee	0.40	0.30
12.	Ms. Tarandeep Kaur	Salary Loan Given Loan Received Back Reimbursement of Expenses	7.80 1.50 1.23 1.50	4.03 1.50 1.51 NIL
13.	Sh. Deepak Sharma	Salary Reimbursement of expenses	9.62 4.48	5.08 NIL
14.	Arisudhana Industries Ltd.	Rent Paid Interest income	4.84 NIL	25.11 8.52



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

15.	NP Blockhouse Real Estate Pvt. Ltd.	Loan Given	68.99	93.50
		Loan Received Back	182.52	60.53
		Loan Taken	12.50	NIL
		Loan Repaid	3.00	NIL
		Interest Received	3.22	13.88
		Interest Paid	1.10	NIL
		Expenses made on behalf of company	0.13	5.41
16.	Finton Homes	Share of Profits	1882.24	715.10
		Sale of services (Electricity)	5.25	5.94
		Watch & Wards (Security Expenses)	6.04	14.79
		Capital Contribution	NIL	NIL
		Capital Withdrawal	1237.94	NIL
		Advance given against Property *	200.00	NIL
17.	RPIL Healthcare Private Limited	Investment in Shares	NIL	0.1
		Loan Given	2.93	2.50
18.	Findoc Investmart Pvt. Ltd.	Brokerage & Charges	0.28	7.18
19.	Findoc Finvest Pvt. Ltd.	Loan taken	3566.00	750.00
		Conversion of OFCD into Equity Shares	NIL	646.87
		Interest paid	384.58	6.99
20.	Kamal Oil and Allied Industries Ltd.	Loan paid Back	20.80	NIL

* The Company has entered into a Agreement with its subsidiary Finton Homes for underwriting of 100 units of 2 BHK Flats for Rs. 42 Crores and has paid a sum of Rs. 2 Crores as advance

iii) Amount due from/To Related Parties

(In Lakhs)

Particulars		As on 31.03.2024 (Rs.)	As on 31.03.2023 (Rs.)
i)	Due to Related Parties (included in Unsecured Loans & Current Liabilities)		
	Kamal Oil and Allied Industries Ltd.	NIL	20.80
	Finton Homes	21.53	16.19
	DP Reddy	0.40	0.70
	Kavya Arora	4.40	NIL
	Roop Kishor Fatehpuria	NIL	1.43
	Surinder K Sood	1.29	0.97
	KP Advisors (Realty) Pvt. Ltd.	NIL	27.33
	NP Blockhouse Real Estate Pvt. Ltd.	10.19	NIL
	Shweta Sehgal	0.52	0.69
	Arisudana Industries Ltd	4.35	NIL
	Findoc Finvest Pvt Ltd	4357.04	756.29
	GS Brar	0.70	1.13
	Guneet Arora	100.00	NIL
	Sanjeev Arora	5.97	NIL
ii)	Due from Related Parties (included in Loans & Advances & Sundry Debtors)		
	Finton Homes	4781.02	4336.71
	Arisudhana Industries Ltd.	NIL	0.31
	NP Blockhouse Real Estate Pvt. Ltd.	NIL	119.00
	KP Advisors (Realty) Pvt. Ltd.	63.25	NIL
	Sanjeev Arora	807.45	810.45
	Auster Securities Limited	NIL	525.40
	TARANDEEP KAUR	0.80	0.53
	Findoc Investmart Pvt Ltd	NIL	262.82
	Ncube Protectives Private Limited	148.60	148.60
	RPIL Healthcare	5.43	2.50



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

41. Expenditure in Foreign Currency on Travelling is Rs. Nil (P.Y-Nil).

42. Segment Reporting as per INDAS 108

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief operating decision maker regularly monitors and reviews the operating result of the whole company. As defined in Ind AS 108 "Operating Segments", the company's entire business falls under these Operational segments: -

1. Real Estate
2. Trading and Other Division

Information about Reportable Segments:

(In Lakhs)

	-			2022-23		
	Real Estate	Trading & Other	Total	Real Estate	Trading & Others	Total
Revenue/Sales	2734.65	15712.14	18446.80	927.47	2909.13	3836.60
Results	2832.58	158.24	2990.82	880.55	(37.46)	843.09
Profit before Interest & Finance Cost	2832.58	158.24	2990.82	880.55	(37.46)	843.09
Unallocable Expenses	-	-	1478.62	-	-	1240.42
Operating Profit			1512.20	-	-	(397.33)
Interest Expenses			460.59	-	-	49.63
Unallocable Income			284.02	-	-	197.56
Net Profit			1335.61	-	-	(249.40)
Assets	17469.69	3469.01	20938.70	8324.97	5764.57	14089.54
Liabilities	4593.63	2289.35	6882.98	2433.14	-	2433.14
Share Capital	-	-	2742.08	-	-	2742.08
Reserve & Surplus	-	-	11313.64	-	-	8914.32
Segment Depreciation	-	-	62.96	-	-	49.32
Segment other non-cash expense	-	-	-	-	-	-
Segment Capital Expenditure	223.03	48.58	271.61	-	58.71	58.71

43. Financial Instruments by category

(In Lakhs)

Particulars	Level	Mar-24			Mar-23		
		FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
1) Financial Assets							
I) Investments (Note No. 5)	1	-	1107.23	4781.02	-	1107.95	4341.68
II) Trade receivables (Note No. 11)	3	-	224.40		-	320.79	
III) Cash and Cash equivalents (Note No. 12)	1	-	623.82		-	111.33	
IV) Other receivables (Note No. 6 & 13)	3	-	1034.25		-	1324.01	
Total Financial Assets		-	2989.7	4781.02	-	2864.08	4341.68
2) Financial liabilities							
I) Borrowings							
A) From Banks (Note No. 19)	3	-		30.59	-	-	64.22
B) From Others (Note No. 20)	3	-		5820.73	-	-	943.02
II) Trade payables (Note No. 23)	3	-		164.52	-	-	884.10
III) Other liabilities (Note No. 22 & 24)	3	-		240.21	-	-	199.36
Total Financial Liabilities		-		6356.05	-	-	2119.10



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

1 Fair Value measurement

Fair Value Hierarchy and valuation technique used to determine fair value:

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and are categorized into Level 1, Level 2 and Level 3 inputs.

Significant estimates

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgment to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.

44. Financial risk management objectives and policies

The Company's principal financial liabilities, other than derivatives, comprise loans and borrowings, trade and other payables, and financial guarantee contracts. The main purpose of these financial liabilities is to finance the Company's operations and to provide guarantees to support its operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

MANAGEMENT OF LIQUIDITY RISK

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The following table shows the maturity analysis of the Company's financial liabilities based on contractually agreed undiscounted cash flows as at the Balance Sheet date.

(In Lakhs)

Particulars	Notes Nos.	Less than 12 months	1 to 5 Years	Above 5 Years	Total
As at March 31, 2024					
Borrowings	19, 22	5820.73	30.59		5851.32
Trade payables	23	164.52	0.00		164.52
Other liabilities	20, 24	109.45	130.75		240.20
As at March 31, 2023					
Borrowings	19,22	943.02	64.22		1007.24
Trade payables	23	884.10	0.00	-	884.10
Other liabilities	20, 24	74.33	125.02	-	199.35

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments.



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

POTENTIAL IMPACT OF RISK	MANAGEMENT POLICY	SENSITIVITY TO RISK
INTEREST RATE RISK		
<p>Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates.</p> <p>a) Company has Fixed deposits with Banks amounting to ₹ 200.50 Lakhs as at March 31st, 2024 (₹ 3.57 Lakhs as at March 31st, 2023) Interest Income earned on fixed deposit for year ended March 31st, 2024 is ₹ 8.13 Lakhs (₹ 1.11 Lakhs for the year ended March 31st, 2023)</p> <p>b) Company has Borrowing from Banks amounting to ₹ 30.59 Lakhs as at March 31st, 2024 (₹ 64.22 Lakhs as at March 31st, 2023)</p> <p>c) Interest Expenses on such borrowings for the year ended March 31st, 2024 is ₹ 23.05 Lakhs (₹21.43 Lakhs for the year ended March 31st, 2023)</p>	<p>In order to manage its interest rate risk The Company diversifies its portfolio in accordance with the risk management policies.</p>	<p>As an estimation of the approximate impact of the interest rate risk, with respect to financial instruments, the Company has calculated the impact of a 1% change in interest rates.</p> <p>a) A 1% increase in interest rates would have led to approximately an additional ₹ 0.01 Lakhs gain for year ended March 31st, 2024 (₹ 0.03 Lakhs gain for year ended March 31st 2023) in Interest income. A 1% decrease in interest rates would have led to an equal but opposite effect.</p> <p>b) A 1% increase in interest rates would have led to approximately an additional ₹ 0.64 Lakhs loss for year ended March 31st, 2024 (₹ 7.40 Lakhs loss for year ended March 31st 2023) in Interest expense. A 1% decrease in interest rates would have led to an equal but opposite effect.</p>

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Trade Receivables

Customer credit risk is managed by each business unit subject to the Company established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored. At 31 March 2024, the Company had top 8 customers that owed the Company more than 137.27 Lakhs (31 March 2023 309.48 Lakhs from top 5 customers) and accounted for approximately 61.17% (31 March 2023: 98.46%) of all the receivables outstanding.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 11. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Financial instruments and cash deposits

Credit risk from balances with banks and financial

institutions is managed by the management in accordance with the Company's policy. Counterparty credit limits are reviewed by the management on an annual basis, and may be updated throughout the year. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the balance sheet at 31 March, 2024 and 31 March, 2023 is the carrying amounts as illustrated in Note 11.

Capital management

Capital includes issued equity capital and share premium and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximize the shareholder value.

(In Lakhs)

Particulars	Note	31-Mar-24	31-Mar-23
Borrowings	19 & 22	5851.32	1007.24
Less: Cash and Cash equivalents	12	623.82	111.33
Total Debt		5227.50	895.91
Equity		14055.72	11656.39
Net Debt to Equity		37.19%	7.69%

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

45. During the previous year, the Company has split the Shares of the Company in conformity with the provisions of the Act. The Authorized Share Capital of



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

the Company is Rs. 2815.00 Lakhs (Rupees Twenty-eight Crores Fifteen Lacs) divided into 281.50 Lakhs (Two crores Eighty-one Lacs Fifty thousand) Equity shares of the face value of Rs. 10/- (Rupees Ten only) each.

46. Tax Reconciliation

(In Lakhs)

Particulars	31.03.2024	31.03.2023
Net Profit as per Profit and Loss Account (before tax)	1335.61	(243.71)
Current Tax rate (MAT)	25.17%	25.17%
Current Tax	336.17	0
Adjustment:		
Exempt u/s 10A	(336.17)	0
Unabsorbed Depreciation/Losses	0	0
Others	0	0
Tax Provision as per Books	0	0

47. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. The Ministry of Labor and Employment ('Ministry') has released draft rules for the Code on November 13, 2020 and has invited suggestions from stakeholders which are under active consideration by the Ministry. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period in which the Code becomes effective.

48. The title deeds of all the immovable properties, (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and Right of Use Assets are held in the name of the Company as at the balance sheet date.

49. The Company does not have any Investment Property.

50. The Company has Granted Loan to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:

(a) without specifying any terms or period of repayment.

Type of Borrower	Amount of Loan or Advance in the nature of Loan Outstanding	Percentage of the total loans and Advances in the nature of Loan
Director	807.45	83.94%
Other Related Parties	154.03	16.06%
ALL PARTIES	961.48	100.00%

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

52. The Company does not have any transaction with Struck Off Companies except below:

Name of Company	Nature of Transaction	Transaction during the year	Balance outstanding
Green Biofuels Farms Pvt Ltd	CAM Charges Services	11.30 Lakhs	30.86 Lakhs

53. During the Year, the Company has NO charge which is yet to be made register with ROC.

54. Following are the Ratios:



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Ratios	Numerator	Denominator	As at	As at	% Variances	Reason for vairances (if above 25%)
			31/3/24	31/3/23		
			Ratios	Ratios		
Current ratio	Current Assets	Current Liabilities	2.16	3.58	-39.66%	Increase in Current Liabilities
Debt-Equity Ratio	Debt	Equity	0.41	0.09	355.55%	Due to Increase in Debts
Debt Service Coverage Ratio	Total Debt Service	EBITDA	0.097	-0.20	2008.7%	Since the company has repaid its debt, ratio decreased.
Return on Equity Ratio	PAT	Shareholder's Fund	0.17	-0.0046	3795.65%	Due to increase in Profit
Inventory Turnover Ratio	COGS	Avg Inventory	2.38	1.02	133.34%	Increase in Inventory
Trade Receivable Turnover Ratio	Revenue from Operation	Avg Debtors	67.67	3.76	1699.75%	Decrease in Trade Receivables
Trade Payable Turnover Ratio	Purchases on Credit	Avg Creditor	29.47	14.77	99.52%	Increase in COGS
Net Capital Turnover Ratio	Revenue From Operation	Working Capital	2.39	0.67	256.72%	Increase in Revenue
Net Profit Ratio	PAT	Revenue From Operation	0.07	-1.37	105.11%	Due to increase in Profit
Return on Capital Employed	EBIT	Capital Employed	0.13	-0.02	750%	Due to increase in Profit
Return on Investment	EBIT	Capital Employed	0.13	-0.014	1029%	Due to increase in Profit

55. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
56. The Company has carried out Impairment Test on its Fixed Assets as on March 31, 2022 and the Management is of the opinion that there is no asset for which impairment is required to be made as per IND-AS 36 - "Impairment of Assets".
57. The Company is Covered under section 135 of Companies Act, 2013.

The following disclosure with regard to CSR activities: -

I. Composition of CSR Committee

S.No	Name Of Director	Designation	Number of meetings of CSR Committee held during FY 2023-24	Number of meetings of CSR Committee attended during FY 2023-24
1.	Shweta Sehgal	Director	2	2
2.	Kavya Arora	Director	2	2
3.	Surendar Kumar Sood	Independent Director	2	2

- Average net profit of the Company as per section 135(5) – 1654.22 Lakhs
- Two percent of average net profit of the Company as per section 135(5) – 33.08 Lakhs
 - Surplus arising out of the CSR projects or programs or activities of the previous financial years – NIL
 - Amount required to be set off for the financial year, if any – NIL
 - Total CSR obligation for the financial year – 33.08 Lakhs



HAMPTON SKY REALTY LIMITED

NOTES TO THE FINANCIAL STATEMENTS AS ON YEAR ENDED 31st MARCH, 2024

Total Amount spent for the financial year (in Rs. Lakhs)	Total Amount Transferred to unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of transfer	Name of the fund	Amount	Date of Transfer
99.73	0	NA	0	0	NA

58. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
59. The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.
60. The company has utilized funds raised from borrowing from banks & financial institution for the specific purpose for which they were issued and there were no funds which are pending for Utilization for specific purposes.
61. During the year, the company has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, from banks on the basis of security of current assets. As the loan was sanctioned during the month of March 2024, hence no quarterly return was required to be filed by the company with the bank.
62. The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
63. The company has complied with number of layers prescribed under companies act.
64. The company has not revalued its Property Plant and Equipment or Intangible Assets or both during the current or previous year.
65. Corresponding figures of previous year have been regrouped / reclassified wherever deemed necessary and the figures have been rounded off to the nearest rupee.

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

(Manish Kumar Singhal)
Partner
M. No. 502570

(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Place: New Delhi
Date: 14.05.2024

(Tarandeep Kaur)
Company Secretary
(ACS42144)

(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)



HAMPTON SKY REALTY LIMITED

INDEPENDENT AUDITOR'S REPORT

To the Members of
HAMPTON SKY REALTY LIMITED
(Formerly Ritesh Properties and Industries Limited)

Report on the Audit of the Consolidated Financial Statements

1. Opinion

We have audited the accompanying consolidated financial statements of **HAMPTON SKY REALTY LIMITED** ("the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") comprising of the consolidated Balance sheet as at March 31, 2024 the consolidated Statement of Profit and Loss (including other comprehensive income) and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013, ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2024, and its profit (including other

comprehensive income) and changes in equity for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the financial year ended March 31, 2024. These matters were addressed in the context of our audit of the consolidated 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 the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1.	<p><u>Evaluation of Provision and Contingent Liabilities:</u></p> <p>As at the Balance Sheet date, the Company has significant open litigation and other contingent liabilities as disclosed in note no. 37. The assessment of the existence of the present legal or constructive obligation, analysis of the probability or possibility of the related payment require the management to make judgement and estimates in relation to the issues of each matter.</p> <p>The management with the help of opinion and advise of its experts have made such judgements and estimates relating to the likelihood of an obligation arising and whether there is a need to recognize a provision or disclose a contingent liability.</p> <p>Due to the inherent complexity and level of judgement relating to recognition, valuation and presentation of provision and contingent liabilities, this is considered a key audit matter.</p>	<p><u>Our Audit procedure included:</u></p> <ul style="list-style-type: none"> • We have reviewed and held discussions with the management to understand their processes to identify new possible obligations and changes in existing obligations for compliance with the requirements of Ind AS 37 on Provisions, Contingent Liabilities and Contingent Assets. • We have also discussed with the management significant changes from prior periods and obtained a detailed understanding of these items and assumptions applied. <p>In addition, we have reviewed:</p> <ul style="list-style-type: none"> • the details of the proceedings before the relevant authorities including communication from the advocates / experts; • legal advises / opinions obtained by the management, if any, from experts in the field of law on the legal cases; • status of each of the material matters as on the date of the balance sheet. <p>We have assessed the appropriateness of provisioning based on assumptions made by the management and presentation of the significant contingent liabilities in the Consolidated Financial Statements.</p>



HAMPTON SKY REALTY LIMITED

4. Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon. The other information comprising the above documents is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income and consolidated changes in equity of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial statements 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 consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

6. Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 Group, has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 consolidated 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



HAMPTON SKY REALTY LIMITED

auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statement of such entities included in the consolidated financial statement of which we are the independent auditors. For the other entities included in the consolidated financial statements, 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.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the financial year ended March 31, 2024 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Other Matters

- a) Based on the consideration of the report of other auditor

on separate financial statement and other financial information of subsidiary entity, these consolidated financial Statements includes:

- Finton Homes (Partnership Firm)(PAN-AAGFF2133F)
 - RPIL Healthcare Private Limited
- b) We did not audit the financial statements and other financial information, in respect of one subsidiary, whose financial statements/financial information, before consolidated adjustments, reflects total assets of Rs. 14153.36 Lakhs as at March 31, 2024, total revenues of Rs. 7311.17 Lakhs for the year ended March 31, 2024, total net profit after tax of Rs. 3419.82 Lakhs for the year ended March 31, 2024 and total comprehensive Income of Rs. 3419.82 Lakhs for the year ended March 31, 2024. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and our report in terms of sub section (3) of section 143 of the act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

8. Report on Other Legal and Regulatory Requirements

- A. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements and the other financial information of subsidiaries, as noted in the 'other matters' paragraph above, we report, to the extent applicable, that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;
 - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and reports of other auditors;
 - c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income) and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
 - d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under



HAMPTON SKY REALTY LIMITED

Section 133 of the Act, read with relevant rules issued thereunder;

- e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2024 taken on record by the Board of Directors of Holding Company, none of the directors of the holding company is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Holding Company to its directors during the year is in accordance with the provisions of section 197 of the Act;

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group. – Refer Note to the consolidated financial statements;
 - ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group.
 - iv. (a) The Management of the Holding Company has represented to us that, to the best of their knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entity ("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 Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management of the Holding Company has represented to us that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Holding Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries 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;

(c) Based on the audit procedures performed by us and those performed by the auditors of the subsidiaries, that have been considered reasonable and appropriate in the circumstances performed, nothing has come to our or other auditor's notice that has caused us or other auditors to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The Holding Company have not declared or paid any dividend during the year.
- vi. 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, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. 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 of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024

- B. As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we report that there are no



HAMPTON SKY REALTY LIMITED

qualifications or adverse remarks included in the CARO report in respect of the standalone financial statements of the Holding Company which are included in these Consolidated Financial Statements. In our opinion, and according to the information and explanations given to us, CARO 2020 is not applicable to the subsidiary entity included in these Consolidated Financial Statements, hence, this report does not contain a statement on the matter specified in paragraph 3(xxi) of CARO 2020 in relation to the subsidiary entity.

For KHANDELWAL JAIN & CO.
Chartered Accountants
Firm Registration No. 105049W

Manish Kumar Singhal
Partner
Membership No. 502570
UDIN: 24502570BKFBQJ4955

Place: New Delhi
Dated: 14/05/2024

ANNEXURE “A” THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

To the Members of
HAMPTON SKY REALTY LIMITED
(Formerly Ritesh Properties and Industries Limited)

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2024, we have audited the internal financial controls over financial reporting of **HAMPTON SKY REALTY LIMITED** (hereinafter referred to as “the Holding Company”), its subsidiaries (the Holding Company and its subsidiaries together referred to as “the Group”), as on that date.

Management’s Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiary companies, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective companies, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India (“ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for

ensuring the orderly and efficient conduct of its business, including adherence to the respective Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor’s Responsibility

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

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Holding Company and its subsidiary companies.

Meaning of Internal Financial Controls Over Financial Reporting

A Company’s internal financial control over financial reporting with reference to these consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company’s internal financial control over financial reporting with reference to these consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect



HAMPTON SKY REALTY LIMITED

the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors, as referred to in the Other Matters

paragraph below, the Group have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024 based on the internal control over financial reporting criteria established by the respective companies of the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Other Matters

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to one subsidiary entity is based solely on the corresponding report of the auditors of such entity.

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

**For KHANDELWAL JAIN & CO.
Chartered Accountants
Firm Registration No. 105049W**

**Manish Kumar Singhal
Partner
Membership No. 502570
UDIN: 24502570BKFBQJ4955**

**Place: New Delhi
Dated: 14/05/2024**



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Consolidated Balance Sheet as at 31st March' 2024

Particulars	Note No.	31st March 2024	31st March 2023
ASSETS			
Non-current Assets			
(a) Property, Plant and Equipment	4	604.20	392.06
(b) Financial Assets			
(i) Investments	5	1,107.23	1,108.05
(ii) Others	6	72.29	57.72
(c) Right of Use Assets	4A	19.18	-
(c) Deferred Tax Assets (Net)	7	60.20	521.60
(b) Long term Loans and Advances			
(i) Capital Advances	8	35.00	-
Total Non-Current Assets		1,898.09	2,079.42
Current Assets			
(a) Inventories	9	14,014.12	11,892.01
(b) Financial Assets			
(i) Investments	10	1,353.71	4.86
(ii) Trade Receivables	11	6,876.27	3,504.60
(iii) Cash and Cash Equivalents	12	681.89	488.06
(iv) Other Bank Balances	12A	200.50	4.07
(v) Loans	13	956.53	1,263.79
(vi) Other Current Financial Assets	14	12.24	525.49
(c) Current Tax Assets (Net)	15	650.06	164.40
(d) Other Current Assets	16	3,574.30	1,110.18
Total Current Assets		28,319.61	18,957.46
Total Assets		30,217.71	21,036.88
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	17	2,742.08	2,742.08
(b) Other Equity	18	11,311.13	8,914.31
Total Equity		14,053.21	11,656.39
LIABILITIES			
Non Controlling Interest			
Total Non-Controlling Interest		6,676.23	5,136.24
Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	30.59	64.22
(ii) Lease Liability		13.81	-
(iii) Others	20	130.75	125.02
(b) Provisions	21	25.69	20.73
Total Non-Current Liabilities		200.84	209.97
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	5,820.73	943.02
(ii) Lease Liability		6.73	-
(ii) Trade Payables	23	1.83	-
(A) total outstanding dues of micro enterprises and small enterprises ; and		1.713.31	2,002.57
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		713.07	689.15
(iii) Others	24	-	-
(b) Current Tax Liability (Net)	25	-	-
(c) Other Current Liabilities	26	390.74	239.94
(d) Provisions	27	641.01	159.60
Total Current Liabilities		9,287.42	4,034.28
Total Equity and Liabilities		30,217.71	21,036.88
Summary of Material accounting policies and other notes to Financial Statements	1 to 66		



HAMPTON SKY REALTY LIMITED

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

**For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)**

**On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)**

**(Manish Kumar Singhal)
Partner
M. No. 502570**

**(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)**

**(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)**

**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
(ACS42144)**

**(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)**



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Consolidated Statement of Profit and Loss for the year ended 31st March '2024

Sr. No.	Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	INCOME			
I	Revenue from operations	28	23,869.78	7,221.22
II	Other Income	29	374.21	379.11
III	Total Income (I+II)		24,243.99	7,600.33
	EXPENSE			
IV	Cost Recognised	30	2,655.24	4,054.49
	Purchase of Stock-in-Trade	31	17,122.37	6,824.97
	Changes In Inventories of Stock-In-Trade	32	(818.22)	(5,069.68)
	Employee Benefits Expense	33	378.20	293.56
	Finance Costs	34	461.15	50.89
	Depreciation and amortization expenses	4	68.27	55.86
	Other Expenses	35	1,349.45	1,169.18
	Total Expenses (IV)		21,216.46	7,379.27
V	Profit / (Loss) before exceptional items and tax (III-IV)		3,027.53	221.07
VI	Exceptional Items			
VII	Profit / (loss) before tax (V-VI)		3,027.53	221.07
VIII	Tax expense			
	(1) Current Tax		561.47	119.06
	(2) Deferred Tax & MAT Credit		(444.60)	(468.88)
	(3) Income Tax Paid (Earlier Year)		5.46	40.03
IX	Profit / (Loss) for the year (VII-VIII)		2,905.21	530.86
X	Profit / (Loss) from discontinued operations			
XI	Tax Expenses of discontinued operations			
XII	Profit / (Loss) from discontinued operations (After Tax) (X-XI)			
XIII	Profit / (Loss) for the year (IX+XII)		2,905.21	530.86
X	Other Comprehensive Income ('OCI')			
	(A) Items that will not be reclassified to profit or loss			
	Re-measurement gains/(loss) on defined benefits plans		3.67	2.27
	Tax Impact on above Item		0.92	0.90
	Gain/(Loss) as Equity Instruments through OCI		1,372.55	(2.36)
	Tax Impact on above Item		(345.44)	0.59
	Other Comprehensive Income (OCI) (After Tax)		1,031.71	1.40
XI	Total Comprehensive Income for the year (IX+X)		3,936.91	532.26
	Profit/(Loss) for the year attributable to			
	Parent		1,365.19	(54.14)
	NCI		1,540.01	585.00
	Other Comprehensive Income for the year attributable to			
	Parent		1,031.71	1.40
	NCI			
	Total Comprehensive Income for the year attributable to			
	Parent		2,396.90	(52.73)
	NCI		1,540.01	585.00
	Earning Per Equity Share (In Rs.)			
	Basic EPS (In Rs.)	36	0.498	(0.02)
	Diluted EPS (In Rs.)		0.498	(0.02)
	Summary of Material accounting policies and other notes to Financial Statements			



HAMPTON SKY REALTY LIMITED

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

**For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)**

**On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)**

**(Manish Kumar Singhal)
Partner
M. No. 502570**

**(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)**

**(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)**

**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
(ACS42144)**

**(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)**



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

(Amount in ₹ Lakhs)

Consolidated Statement of Cash Flow for the period ended 31st March '2024

Particulars		For the period ended 31st March, 2024		For the period ended 31st March, 2023
Cash Flow from Operating Activities				
Net profit / (loss) before tax		3,027.53		221.07
Adjustment for :				
Depreciation and Amortisation	68.27		55.86	
Finance Cost	461.15		50.89	
Balance Written Back & Forfeited	(90.94)		339.15	
Interest Income and Dividend	(104.15)		(194.30)	
Foreign Exchange Gain	(70.99)		-	
Provision for D/Debts	7.06		-	
Balance Written off	0.15		-	
Loss/(Profit) on Sale of PPE	-	270.56	(4.26)	247.34
Operating cash flow before changes in working capital		3,298.08		468.41
Changes in Working Capital:				
Trade & Other Receivables	(5,409.52)		2,532.11	
Inventories	(2,122.10)		(5,399.57)	
Trade Payables & Other Current Liabilities	458.66	(7,072.96)	981.98	(1,885.48)
Net cash generated from operations before tax		(3,774.88)		(1,417.07)
Taxation		5.46		36.26
Net Cash from/(used) in Operating Activities (A)		(3,780.34)		(1,453.33)
Cash Flow from Investing Activities				
Sale/ (Purchase) of Investments	7.03		0.90	
(Increase)/Decrease in Fixed Deposits (having original maturity of more than 3 months)	(196.43)		699.25	
Purchase/Sale of Property, Plant and equipment	(308.44)		(57.51)	
Interest/Dividend Received (net)	95.07	(402.77)	167.42	810.06
Net Cash used in Investing Activities (B)		(402.77)		810.06
Cash Flow from Financing Activities				
Share Issued	-		-	
Proceeds/(Repayment) of Term Loan	4,844.09		556.00	
Repayment of Lease liability	(5.78)		-	
Equity Component of Debenture	-		-	
Finance Cost	(461.35)	4,376.95	(24.27)	531.73
Net Cash generated from Financing Activities (C)		4,376.95		531.73
Net Increase/(Decrease) in Cash & Cash Equivalents during the Year (A+B+C)		193.83		(111.54)
Add: Cash & Cash Equivalents as at beginning of the Year		488.07		599.62
Cash & Cash Equivalents as at the end of the Year (note no.11)		681.90		488.07

Notes:

- The above Statement of Cash flows has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".
- Figures in brackets represents cash outflows.
- Components of cash and cash equivalents :-



HAMPTON SKY REALTY LIMITED

Particulars		As at 31st March, 2024		As at 31st March, 2023
Cash on hand		4.16		50.31
Balances with scheduled Banks				
- In Current Accounts		677.73		437.74
- In Fixed Deposits 0-3 months				
Cash & Cash Equivalents		681.90		488.07

Summary of Material accounting policies and other notes to Financial Statements
The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)

On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)

(Manish Kumar Singhal)
Partner
M. No. 502570

(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)

(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)

Place: New Delhi
Date: 14.05.2024

(Tarandeep Kaur)
Company Secretary
(ACS42144)

(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)



HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

Consolidated Statement of Changes in Equity for the year ended 31st March '2024

(A) Equity Share Capital

(Amount in ₹ Lakhs, Except no. of Shares)

Particulars	No. of Shares		Amount	
	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2023
Balance at the beginning of the year	274,207,700.00	2,742.08	24,442,915.00	2,444.29
Changes in equity share capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the current period	274,207,700.00	2,742.08	24,442,915.00	2,444.29
Changes in equity share capital during the Year	-	-	29,778,550.00	297.79
Shares issued pursuant to stock split	-	-	219,986,235.00	-
Balance at the end of the year	274,207,700.00	2,742.08	274,207,700.00	2,742.08

(B) Other Equity

Particulars	Reserves and Surplus			Equity Component of Debenture	Revaluation Reserve	Other Comprehensive Income	Total
	Securities Premium Reserve	Retained Earnings	Capital Reserve			Change in Fair Value of Equity Instruments through OCI	
As at Mar 31, 2022	1,707.24	3,856.97	2,846.63	77.13	110.67	(0.87)	8,597.77
Profit/(Loss) for the year		(54.14)					(54.14)
Other Comprehensive Income/(Loss) for the year		3.17				(1.77)	1.40
Total Comprehensive Income/(Loss) for the year	-	(50.97)	-	-	-	(1.77)	(52.73)
Issued / Amount during the year	357.34			11.94			
Changes in accounting policy or prior period errors							
Equity Component of Debenture		89.07		(89.07)			
As at Mar 31, 2023	2,064.58	3,895.07	2,846.63	(0.00)	110.67	(2.64)	8,914.31
Profit/(Loss) for the year		1,365.19					1,365.19
Other Comprehensive Income/(Loss) for the year		4.60				1,027.11	1,031.71
Total Comprehensive Income/(Loss) for the year	-	1,369.79	-	-	-	1,027.11	2,396.90
Issued / Amount during the year							
Changes in accounting policy or prior period errors	-	(0.08)	-	-	-	-	(0.08)
Equity Component of Debenture		-					
Transfer to Retained Earnings (Realised Gain)		0.95				(0.95)	
As at Mar 31, 2024	2,064.58	5,265.73	2,846.63	(0.00)	110.67	1,023.52	11,311.13
Summary of Material accounting policies and other notes to Financial Statements							



HAMPTON SKY REALTY LIMITED

The accompanying explanatory notes form an integral part of these financial statements

As per our report of even date

**For Khandelwal Jain & Co.,
Chartered Accountants
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**On behalf of the Board Hampton Sky Realty Limited
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**(Manish Kumar Singhal)
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**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
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**(Deepak Sharma)
Chief Financial Officer
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HAMPTON SKY REALTY LIMITED

HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

1. Group Overview

Hampton Sky Realty Ltd (the company) is engaged in the business of Real Estate Business, Textiles, trading in Shares and Derivatives and Mobile. The company is a public limited company incorporated with the name of Ritesh Properties and Industries Limited and domiciled in India and has its registered office at 11/5B, Pusa Road, New Delhi – 110060. Shares of the company are listed on Bombay Stock Exchange, Mumbai, India. During the year the company has changed its name to Hampton Sky Realty Limited with effect from 6th October, 2023 and has changed its registered office 205, Second Floor, Kirti Mahal, Rajendra Place, New Delhi 110008 effective from 30th May, 2023.

The Company together with its partly owned subsidiary "Finton Homes" and wholly owned subsidiary "RPIL HealthCare Private Limited" is referred to as "the Group".

The accompanying consolidated financial statements include the accounts of Hampton Sky Realty Ltd. and its Wholly/Partly-owned subsidiaries (collectively, "Finton Homes" or the "Firm" and "RPIL Healthcare Private Limited" or the "Company"). All significant inter-company accounts and transactions have been eliminated.

2. (a). Basis of Consolidation

The company consolidates entities which it owns or controls. The Consolidated Financial Statements comprise the financial statements of the company and its subsidiary "Finton Homes" and "RPIL Healthcare Private Limited". Control exists when the parent has power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns. Subsidiaries are consolidated from the date control commences until the date control ceases. The financial statements of the Group companies are consolidated on a line-by-line basis and intra-company balances and transactions, including unrealized gain / loss from such transactions, are eliminated upon consolidation. These financial statements are prepared by applying uniform accounting policies in use at the Group. Non-controlling interests which represent part of the net profit or loss and net assets of subsidiaries that are not, directly or indirectly, owned or controlled by the Company, are excluded.

3. Recent Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards

under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

4. Material Accounting Policies

a. Compliance with IND AS

The consolidated financial statement are prepared in accordance with the Indian Accounting Standards (Ind AS) under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair values, the provisions of the companies act 2013 (the Act) (to the extent notified) and guidelines issued by Securities and Exchange Board of India (SEBI). The Indian Accounting Standards (IND AS) are prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

The accounting policies, as set out in the following paragraphs of this note, have been consistently applied, by the Group, to all the periods presented in the said financial statements. The preparation of the said financial statements requires the use of certain critical accounting estimates and judgments. It also requires the management to exercise judgment in the process of applying the Group's accounting policies. The areas where estimates are significant to the financial statements, or areas involving a higher degree of judgment or complexity, are disclosed in Note 35.

The financial statements are based on the classification provisions contained in Ind AS 1, 'Presentation of Financial Statements' and division II of schedule III of the Companies Act 2013.

In preparing the financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these financial statements.

Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet. Nonetheless, these items are disaggregated separately in the notes to the financial statements, where applicable or required. All the amounts included in the financial statements are reported in Indian Rupees ("Rupees") and are rounded to the nearest rupees in Lakh except per share data



HAMPTON SKY REALTY LIMITED

and unless stated otherwise.

b. Historical Cost Convention

The Financial Statements have been prepared under the historical cost convention on accrual basis except where the Ind AS requires a different accounting treatment. The principal variations from the historical cost convention relate to financial instruments classified as fair value for the followings:

- i. Certain financial assets and liabilities and contingent consideration which are measured at fair values.
- ii. Assets held for sale measured at fair value less cost to sell.
- iii. Defined benefit plan assets measured at fair value.

Historical Cost is generally based on the fair value of the consideration given in exchange for goods and services.

c. Use of Estimates and Judgments

The preparation of financial statements in conformity with the recognition and measurement principles of IND AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

Estimates and underlying assumptions are reviewed on an ongoing basis. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. 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. Further future periods are also affected.

d. Current and Non-Current Classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- i. Expected to be realized or intended to be sold or consumed in normal operating cycle
- ii. Held primarily for the purpose of trading, or
- iii. Expected to be realized within twelve months after the reporting period other than for (a) above, or
- iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- i. It is expected to be settled in normal operating cycle
- ii. It is held primarily for the purpose of trading
- iii. It is due to be settled within twelve months after the reporting period other than for (a) above, or
- iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

e. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Group categorizes assets and liabilities measured at fair value into one of three levels as follows:

• Level 1 — Quoted (unadjusted)

This hierarchy includes financial instruments measured using quoted prices.

• Level 2

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) Quoted prices for identical or similar assets or liabilities in markets that are not active.
- c) Inputs other than quoted prices that are observable for the asset or liability.
- d) Market – corroborated inputs.

• Level 3

They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Group's assumptions about pricing by market participants.



HAMPTON SKY REALTY LIMITED

Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

f. Property, Plant and Equipment (PPE)

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Group and its cost can be measured reliably. Property, Plant and Equipment are stated at actual cost less accumulated depreciation and impairment loss. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of CENVAT/GST) and any cost directly attributable to bringing the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It includes professional fees and borrowing costs for qualifying assets.

Property, Plant, Equipment and Intangible Assets are not depreciated or amortized once classified as held for sale.

Significant Parts of an item of PPE (including major inspections) having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use.

Depreciation is provided for on straight line method on the basis of useful life. On assets acquired on lease (including improvements to the leasehold premises), amortization has been provided for on Straight Line Method over the primary period of lease.

The estimated useful lives and residual values are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

The useful life of property, plant and equipment are as follows: -

Asset Class	Useful Life
Building	45 Years
Plant & Machinery	10 Years
Furniture & Fixture	10 Years
Computers, Software & Office Equipments	03 Years to 05 Years
Vehicles	08 Years

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

g. Intangible Assets

All expenditure on intangible items is expensed as incurred unless it qualifies as intangible assets. The carrying value of intangible assets is assessed for recoverability by reference to the estimated future discounted net cash flows that are expected to be generated by the asset. Where this assessment indicates a deficit, the assets are written down to the market value or fair value as computed above.

Purchase of computer software used for the purpose of operations is capitalized. However, any expenses on software support, maintenance, upgrade etc. payable periodically is charged to the Statement of Profit & Loss.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortized on straight line basis over a period ranging between 2-5 years which equates its economic useful life.

The Group has not purchased or self-created any intangible assets hence no intangible assets is recognized. The Intangible assets shall be recognized as per IND AS 38, on purchase of intangible assets or self-created if, and only if it is probable that the future economic benefits that are attributable to the asset will flow to the Group and the cost of the asset can be measured reliably.

h. Inventories

(a) Inventory of Land and construction/development are valued at cost or net realizable value, whichever is lower. Cost of land purchased/acquired by the Group include purchase/ acquisition price plus stamp duty and registration charges etc. Construction/development expenditure includes cost of development rights, all direct and indirect expenditure incurred on development of land /construction, attributable interest and financial charges and overheads relating to site management and administration less incidental revenues arising from site operations.

(b) Inventory of Shares and Derivatives is determined at Cost or net realizable value whichever is lower.



HAMPTON SKY REALTY LIMITED

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale and certified by the Management.

i. Impairment of financial assets

The Group has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognized in order to compare it with the credit risk at the transition date. Further, the Group has not undertaken an exhaustive search for information when determining, at the date of transition to Ind ASs, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

j. Cash and Cash Equivalents

Cash and cash equivalent in the Balance sheet comprises of cash at bank and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in values. Cash and cash equivalents include balances with banks which are unrestricted for withdrawal and usage.

k. 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 other entity. The financial instruments are recognized in the balance sheet when the Group becomes a party to the contractual provisions of the financial instrument. The Group determines the classification of its financial instruments at initial recognition.

i) Financial Assets

Initial Recognition:

All financial assets are recognized 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 are recognized on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

Subsequent measurement:

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity:

- Debt instruments at amortized cost.
- Debt instruments at fair value through other comprehensive income (FVTOCI).

- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL).
- Equity instruments measured at fair value through other comprehensive income (FVTOCI).

Debt instruments at amortized cost:

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

- a. Financial assets are held within a business model whose objective is to hold these assets to collect contractual cash flows and
- b. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

Debt instrument at FVTOCI:

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Group recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL:

Any debt instrument, that does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Group may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Group has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.



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Equity investments (Other than investment in subsidiary)

All other equity investments are measured at fair value. For Equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. This amount is not recycled from OCI to P&L, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Financial assets are measured at fair value through profit or loss unless they are measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in Statement of Profit and Loss.

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

De-recognition of financial assets:

A financial asset is de-recognized only when

- The Group has transferred the rights to receive cash flows from the financial asset or
- retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Group has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized.

Where the Group has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the Group has not retained control of the financial asset. Where the Group retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets:

The Group assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. In determining the allowances for doubtful trade receivables, the Group has used a practical expedient

by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix considers historical credit loss experience and is adjusted for forward looking information. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the statement of profit and loss (P&L).

ii) Equity Instruments and Financial Liabilities:

Financial liabilities and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered and the definitions of a financial liability and an equity instrument.

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all its liabilities, Equity instruments which are issued for cash are recorded at the proceeds received, net of direct issue costs. Equity instruments which are issued for consideration other than cash are recorded at fair value of the equity instrument.

iii) Financial liabilities:

Initial Recognition:

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the fair value. Transaction costs that are directly attributable to financial liabilities (other than financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial liability.

Subsequent measurement:

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Trade and Other Payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of financial period which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.



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Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Financial Guarantee Contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

De-recognition of financial liabilities:

Financial liabilities are de-recognized from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in the Statement of Profit and Loss as other gains/ (losses).

I. Provisions, Contingent Liabilities and contingent Asset

- i) A provision is recognized when the Group has a present obligation because of past events and it is probable that an outflow of resource will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding gratuity and compensated absences) are determined based on management's estimate required to settle the obligation at the balance sheet date. When appropriate, the time value of money is material, provision is discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.
- ii) Contingent Liability are disclosed in respect of possible obligation that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group. A contingent liability also arises, in rare cases, where a liability cannot be recognized because it cannot be measured reliably. Contingent Liability is disclosed in the financial statements by way of note to accounts

where the possibility of an outflow of resources embodying economic benefits is remote. (Refer Note-37)

- iii) Contingent asset is disclosed in the financial statements by way of note to accounts where the economic benefits are probable.

m. Income tax (IND-AS 12):

Income tax comprises of current and deferred income tax. Income tax is recognized as an expense or income in the Statement of Profit and Loss.

Current income tax:

Current income tax is recognized based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Deferred Tax:

Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognized for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in the period that includes the enactment date. Deferred tax assets are only recognized to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.

Such assets are reviewed at each Balance Sheet date to reassess realization, deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities.

Minimum Alternative Tax ("MAT") credit is recognized as an asset only when and to the extent it is probable that the Group will pay normal income tax during the specified period.

n. Revenue Recognition:

The Group recognizes revenue in accordance with IND AS 115. Revenue is recognized upon transfer of control of promised products or services to the customers in an amount that reflects the consideration that the Group expects to receive in exchange of those products or services. The Group presents revenues net of indirect taxes in its statement of Profit and Loss.

i) Revenue from Real Estate

Revenue from constructed properties is recognized in accordance with the "Guidance Note on Accounting for Real Estate Transactions"



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('Guidance Note'). As per this Guidance Note, the revenue has been recognized on percentage of completion method and on the percentage of actual project costs incurred thereon to total estimated project cost, provided the conditions specified in Guidance Note are satisfied.

Revenue from sale of land and plots is recognized in financial year in which agreement to sell / application form is executed and there exist no uncertainty in the ultimate collection of consideration from buyer. In case there is remaining substantial obligation as per agreement to sell the revenue is recognized as per percentage of completion method.

Revenue from Common Area Maintenance Charges is recognized on accrual basis and in accordance with the respective agreement.

ii) Revenue from Textile Business

Revenue from the textile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

iii) Revenue from Trading of Shares

Revenue from the trading of share business during ordinary activities is measured at the fair value of consideration received or receivable. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

iv) Revenue from Mobile Division

Revenue from the Mobile business during ordinary activities is measured at the fair value of consideration received or receivable, net of returns, trade discount and volume rebate. Revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably.

o. Other Income:

i) Dividend Income

Dividend income is recognized in profit or loss on the date on which the entity's right to receive payment is established.

ii) Interest Income

Interest income is recognized using the effective interest method.

The effective interest rate is the rate that exactly discounts estimated future cash payment or receipt through the expected life of the financial instrument to:

- The gross carrying amount of the financial asset, or
- The amortized cost of the financial liability.

In calculating interest income, the effective interest rate is applied to the gross carrying amount of the asset (when the asset is not credit-impaired) or to the amortized cost of the liability. However, for financial assets that have become credit-impaired after initial recognition, interest income is calculated by applying the effective interest rate to the amortized cost of the financial asset. If the asset is no longer credit-impaired, then the calculation of interest income reverts to the gross basis.

p. Borrowing Costs

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period to get ready for their intended use are capitalized as part of the cost of that asset.

Other borrowing costs are recognized as an expense in the period in which they are incurred.

q. Leases

As a lessee

The Group's lease asset classes primarily consist of leases for land and buildings. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether:

- i. the contract involves the use of an identified asset
- ii. the Group has substantially all of the economic benefits from use of the asset through the period of the lease and



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- iii. the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Group changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

As a lessor

Leases for which the Group is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a

finance lease. All other leases are classified as operating leases.

When the Group is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

r. Employee Benefit Expense

Short term employee benefits:-

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Long-Term employee benefits

Compensated expenses which are not expected to occur within twelve months after the end of period in which the employee renders the related services are recognized as a liability at the present value of the defined benefit obligation at the balance sheet date

Post-employment obligations

i. Defined contribution plans

Provident Fund and employees' state insurance schemes

All employees of the Group are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India. In addition, some employees of the Group are covered under the employees' state insurance schemes, which are also defined contribution schemes recognized and administered by the Government of India.

The Group's contributions to both these schemes



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are expensed in the Statement of Profit and Loss. The Group has no further obligations under these plans beyond its monthly contributions.

ii. **Defined Benefits Gratuity plan**

The Group provides for gratuity obligations through a defined benefit retirement plan (the 'Gratuity Plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee salary and years of employment with the Group. The Group provides for the Gratuity Plan based on actuarial valuations in accordance with Indian Accounting Standard 19 (revised), "Employee Benefits". The present value of obligation under gratuity is determined based on actuarial valuation using Project Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Defined retirement benefit plans comprising of gratuity, un-availed leave, post-retirement medical benefits and other terminal benefits, are recognized based on the present value of defined benefit obligation which is computed using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. These are accounted either as current employee cost or included in cost of assets as permitted.

The Group has policy of expiry of un-availed leave at end of the financial year, hence no provision is required for leave encashment.

iii. **Actuarial gains and losses are recognized in OCI as and when incurred.**

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest as defined above), are recognized in other comprehensive income except those included in cost of assets as permitted in the period in which they occur and are not subsequently reclassified to profit or loss.

The retirement benefit obligation recognized in the Financial Statements represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of reductions in

future contributions to the plans.

Termination benefits

Termination benefits are recognized as an expense in the period in which they are incurred.

s. **Earnings per share**

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

t. **Segment Reporting**

Operating segments are reported in a manner consistent with the internal financial reporting provided to the Chief Operating Decision Maker (CODM) i.e. Board of Directors. CODM monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the financial statements. The primary reporting of the Group has been performed on the basis of business segments. The analysis of geographical segments is based on the areas in which the Group's products are sold or services are rendered.

Allocation of common costs:

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unallocated items:

The Corporate and other segment include general corporate income and expense items, which are not allocated to any business segment.

u. **Cash Flow Statement**

Cash flows are reported using the indirect method. The cash flows from operating, investing and financing activities of the Group are segregated.

v. **Exceptional Items**

Exceptional items refer to items of income or expense within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the Group.



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HAMPTON SKY REALTY LIMITED
(FORMERLY RITESH PROPERTIES AND INDUSTRIES LIMITED)
CIN: L74899DL1987PLC027050

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

4. PROPERTY, PLANT AND EQUIPMENT

(Amount in ₹ Lakhs)

Particulars	Land & Building	Plant & Machinery	Furniture & Fixture	Office Equipments	Computers	Intangible Assets	Vehicles	Total
As At March 31, 2022	91.14	176.52	55.32	36.09	7.59	11.16	337.23	715.05
Additions	5.15	4.66		1.36	0.70		51.70	63.57
Disposal				0.03			40.39	40.41
As At March 31, 2023	96.28	181.18	55.32	37.43	8.29	11.16	348.55	738.20
Additions	230.18	17.20	1.42	5.12	0.54	-	18.99	273.44
Disposal								
As At March 31, 2024	326.46	198.38	56.74	42.54	8.83	11.16	367.54	1011.64
Depreciation								
As At March 31, 2022	11.30	63.58	39.64	22.92	6.23	8.44	176.80	328.90
Additions	9.04	7.76	2.85	6.79	1.05	1.05	27.33	55.86
Disposal				0.02			38.60	38.62
As At March 31, 2023	20.34	71.33	42.48	29.68	7.28	9.49	165.53	346.14
Additions	8.05	10.89	2.38	5.87	0.87	0.64	32.59	61.30
Disposal								
As At March 31, 2024	28.39	82.23	44.87	35.55	8.14	10.14	198.12	407.43
Net Carrying Value								
As At March 31, 2022	79.83	112.95	15.68	13.17	1.36	2.72	160.43	386.13
As At March 31, 2023	75.94	109.84	12.84	7.74	1.01	1.66	183.02	392.06
As At March 31, 2024	298.07	116.15	11.87	6.99	0.68	1.02	169.42	604.20

Notes :

Significant estimate: Useful life of tangible assets

The Group has estimated the useful life of the tangible assets based on the expected technical obsolescence of such assets. However, the actual useful life may be shorter or longer than the life taken, depending on technical innovations and competitor actions.

* The Company has reviewed its PPE for impairment loss as required by INDAS 36 "Impairment of Assets". In the opinion of Management no provision for impairment loss is considered necessary.

4A The details of the right-of-use assets held by the Company is as follows:

Particulars	For the period ended 31st March, 2024	For the period ended 31st March, 2023
Leasehold Buildings	19.18	-
Total	19.18	-



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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

Depreciation on right-of-use assets is as follows:

Particulars	For the period ended 31st March, 2024	For the period ended 31st March, 2023
Leasehold Buildings	7.14	-
Total	7.14	-

The details of the Lease Liabilities of the Company is as follows:

Particulars	For the period ended 31st March, 2024	For the period ended 31st March, 2023
Current Liabilities	6.73	-
Non-Current Liabilities	13.81	-
Total	20.54	-

Interest on lease liabilities is Rs. 2.02 Lakhs and 0/- for the years ended March 31, 2024 and 2023, respectively

The Company incurred Rs. 87.24 Lakhs and 74.92 Lakhs for the years ended March 31, 2024 and 2023, respectively, towards expenses relating to short-term leases and leases of low-value assets.

The total cash outflow for leases is Rs. 88.29 Lakhs and 74.92 Lakhs for the years ended March 31, 2024 and 2023, respectively, including cash outflow for short term and low value leases.

Lease contracts entered by the Company majorly pertain for buildings taken on lease to conduct its business in the ordinary course.

The Company does not have any lease restrictions and commitment towards variable rent as per the contract.

5 Non-Current Financial Assets - Investments

(Amount in ₹ Lakhs, except no. of shares)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Investments - Unquoted in Equity Instruments		
- Other Investments	1,107.23	1,108.05
Total	1,107.23	1,108.05

Non-Current Financial Assets - Investments

Particulars	Face Value per share	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	Amount	No. of Shares	Amount
Financial assets measured at FVTOCI					
Investment in equity instruments					
Unquoted Equity Shares					
Femella Fashions Ltd.	10	422,607	1,107.23	422,607	1,107.23
Kishan Chand & Co Oil Industries Ltd.	10	7,238	-	7,238	0.72
Vishal Udyog International Ltd.	100	1,000	-	1,000	-
Total Investment measured at FVTOCI			1,107.23		1,108.05



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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

Note:

	As at 31st March 2024	As at 31st March 2023
Aggregate amount of quoted investment		
Aggregate market value of quoted investment		
Aggregate amount of unquoted investment	1,107.23	1,108.05
Aggregate amount of impairment in value of investments		

6 Non-Current Financial Assets - Others

(Amount in ₹ Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Fixed Deposits with Bank (Maturity more than 12 months)	-	-
Unsecured, considered good; Security Deposits*	72.29	57.72
Total	72.29	57.72

* Security Deposits primarily include deposits given towards electricity, telecommunication and others.

7 Deferred Tax Assets (Net)

Particulars	As at 31st March 2024	As at 31st March 2023
A. Deferred Tax Assets		
Related to Unabsorbed Depreciation & Brought Forward Losses	358.95	232.49
Others	15.83	294.98
(A)	374.78	527.47
B. Deferred Tax Liability		
Related to Depreciation on Fixed Assets and Amortisation	-5.99	(5.87)
Unrealised Gain	-308.59	-
(B)	-314.58	(5.87)
Net Deferred Tax Assets / (Liability) (C) = (A)-(B)	60.20	521.60

8 Capital Advances

Particulars	As at 31st March 2024	As at 31st March 2023
Advance for Purchase of Vehicles	35.00	-
Total	35.00	-

9 Inventories

Particulars	As at 31st March 2024	As at 31st March 2023
Stock-in-Trade		
Real Estate (Plot/ Land)	7,694.67	4,887.02
Shares	-	319.80
Mobiles	68.13	-
Inventory WIP	6,251.31	6,685.20
Total	14,014.12	11,892.01



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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

*Project Expenses of Rs. 1,405.07 Lakhs (Previous year Rs. 576.04 Lakhs) for Land Development Charges included in Stock of Real Estate.

*Project Expenses in Previous year Rs. 159.64 Lakhs for Land Development Charges related to hampton plaza regrouped in Stock of Real Estate for better presentation.

10 Current Financial Assets - Investments

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
Trade Investments		
Investments in Equity Instruments-Equity shares		
Quoted		
Other Quoted Shares	1,353.71	4.86
Total	1,353.71	4.86

Current Financial Assets - Investments

Particulars	Face Value per share	As at 31st Mar, 2024	As at 31st Mar, 2023
		Amount	Amount
Financial assets measured at FVTOCI			
Investment in equity instruments			
Quoted Equity Shares	10	1,353.71	4.86
Total Investment measured at FVTOCI		1,353.71	4.86

Note:

	As at March 31, 2024	As at March 31, 2023
Aggregate value of quoted investment	1,353.71	4.86
Aggregate market value of quoted investment	1,353.71	4.86
Aggregate Cost of unquoted investment	-	-
Aggregate Cost of impairment in value of investments	-	-

* Quoted Investments in Equity Shares have been valued as per the Closing Trading price (BSE) as on 29.03.2024

11 Trade Receivables

Particulars	As at 31st March 2024	As at 31st March 2023
Trade Receivables Undisputed - considered good	6,839.31	3,504.60
Trade Receivables Undisputed - considered Doubtful		
Less: Allowance for expected credit loss	-0.46	-
Trade Receivables Disputed - considered Good		-
Trade Receivables Disputed - considered Doubtful	44.01	-
Less: Allowance for expected credit loss	-6.60	-
Total	6,876.27	3,504.60



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

Break-up of security details		
(i) Secured, considered good;		-
(ii) Unsecured, considered good;	6,838.86	3,504.60
(iii) Doubtful	37.41	-
	6,876.27	3,504.60
Less : Impairment allowance for trade receivables		-
Total	6,876.27	3,504.60

(* Trade Receivable include receivables from related party Rs. 63.25 Lakhs, PY Rs 263.13 Lakhs)

The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or grouped into homogeneous groups and assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.

The movement in allowance for expected credit loss and credit impairment is as under: -

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	-	-
Additions	7.06	-
Write Off (net of recovery)		-
Closing balance	7.06	-

Consolidated Balance As at 31st March 2024

Particulars	Undisputed - Good	Undisputed - Doubtful	Disputed - Good	Disputed - Doubtful
Less than 6 months	6,810.50	-	-	5.49
6months - 1 Year	7.09	-	-	5.81
1 - 2 Years	9.17	-	-	19.56
2-3 Years	-	-	-	13.15
More than 3 Years	-	-	-	-
TOTAL	6,832.26	-	-	44.01

Consolidated Balance As at 31st March 2023

Particulars	Undisputed - Good	Undisputed - Doubtful	Disputed - Good	Disputed - Doubtful
Less than 6 months	3,455.52	-	-	-
6months - 1 Year	-	-	-	-
1 - 2 Years	49.08	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
TOTAL	3,504.60	-	-	-

12 Cash and Cash Equivalents ("C & CE")

Particulars	As at 31st March 2024	As at 31st March 2023
Balances with banks-In current accounts	677.73	437.74
Cash in hand	4.16	50.31
Total	681.89	488.06



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

12A Other Bank Balances other than Cash & Cash Equivalents (Amount in ₹ Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Fixed Deposits	200.50	4.07
Total	200.50	4.07

13 Loans

Particulars	As at 31st March 2024	As at 31st March 2023
Loans and Advances to Related Parties	956.05	929.45
Loans and Advances to Other Body Corporate	0.48	334.34
Loans and Advances to Others		
	956.53	1,263.79
Less: Impairment allowance for Loan & Advance receivable		-
Total	956.53	1,263.79
Sub-classification of Loans:		
(i) Loans Receivables considered good - Secured;	-	-
(ii) Loans Receivables considered good - Unsecured;	956.53	1,263.79
(iii) Loans Receivables which have significant increase in Credit Risk; and	-	-
(iv) Loans Receivables - credit impaired	-	-

14 Other Current Financial Assets

Particulars	As at 31st March 2024	As at 31st March 2023
Accrued Interest	7.32	0.09
Others - From Related Parties	-	525.40
Duty Drawback Receivable	3.41	-
EMD Deposit	1.50	-
Total	12.24	525.49

15 Current Tax Assets (Net)

Particulars	As at 31st March 2024	As at 31st March 2023
Income Tax Against Apeeals (A.Y. 2017-18)	10.00	10.00
AMT Credit	598.32	118.47
GST Receivable	-	0.04
Income Tax Refund Receivables (Earlier Years)	41.74	35.89
Total	650.06	164.40

16 Other Current Assets

Particulars	As at 31st March 2024	As at 31st March 2023
Prepaid Expenses	31.49	28.80
Advances to Suppliers	2,074.05	896.09
Balance with Government Authorities	1,262.56	142.90
Advance for Property	200.00	-
Imprest A/c	0.15	-
Others	6.05	42.39
Total	3,574.30	1,110.18

(* Others include Advance to Staff being Related Party Rs. 0.80 Lakhs, PY 0.53 Lakhs)



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

17 Equity Share Capital

(Amount in ₹ Lakhs, except no. of shares)

Particulars	NO. of Shares	As at 31st March 2024	As at 31st March 2023
Authorised Share Capital* 28,150,000 (Previous FY - 28,15,000 equity shares of Rs. 10/- each) equity shares of Rs. 1/- each	28,150,000.00	2,815.00	2,815.00
Issued Share Capital 27,42,07,700 (Previous FY - 27,42,07,700 equity shares of Rs. 1/- each) equity shares of Rs. 1/- each	274,207,700.00	2742.08	2742.08
Subscribed and fully paid-up shares 27,42,07,700 (Previous FY 27,42,07,700 equity shares of Rs. 10/- each) equity shares of Rs. 1/- each	274,207,700.00	2742.08	2742.08
Total	274,207,700.00	2,742.08	2,742.08

* During the previous year, company has split Face Value of its equity shares in 1:10 ratio. All figures of previous year has been updated accordingly.

* Pursuant to the approval of the shareholders through Postal Ballot on September 03, 2022, each equity share of face value of INR 10 per share have been subdivided into Ten equity shares of face value of INR 1 per share, with effect from September 03, 2022.

a) Terms/rights attached to equity shares

The Company has only one class of Equity Shares having a par value of Rs. 10 per share. Each holder of Equity shares is entitled to one vote per share. Each Equity holder is eligible for dividend on pro-rata basis. The dividend, if any, declared by the Board is paid after obtaining shareholders' approval in ensuing AGM.

Reconciliation of Equity Shares Outstanding at the beginning and at the end of year	31.03.2024	31.03.2023
Particulars		
Equity shares at the beginning of the year	274,207,700.00	24,442,915.00
Add: Shares Issued #	-	29,778,550.00
Shares issued pursuant to stock split*	-	219,986,235.00
Less: Shares Cancelled	-	-
Equity shares at the end of the year	274,207,700.00	274,207,700.00

Shares Issued during the year Construe Debentures Converted into Equity Shares.

* Shares issued during the previous year pursuant to stock split in 1:10 ratio

c) Shareholders holding more than 5 percent of Equity Shares in the Company

Name of Shareholder	As at 31st March 2024 No. of share held	As at 31st March 2023 No. of share held
Sh. Sanjev Arora	78,990,915.00 28.81%	78,939,780.00 30.68%
Findoc Finvest Pvt Ltd	101,977,050.00 37.19%	85,063,190.00 33.06%
Subhash Chander		13,934,300 5.42%



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

d) Details of Promoters, their shareholding & Changes in shareholding if any

Promoter Name	For the year Ended 31st March, 2024	For the year Ended 31st March, 2023	% Changes in shareholding
Sh. Sanjev Arora	78,990,915.00 28.81%	78,939,780 30.68%	-1.87%
Findoc Finvest Pvt Ltd	101,977,050.00 37.19%	85,063,190 33.06%	4.13%
Kavya Arora	7,167,415.00 2.61%	7,134,550 2.77%	-0.16%
Sandhya Arora	4,052,880.00 1.48%	4,042,880 1.57%	-0.09%
Ketki Arora	2,947,396.00 1.07%	2,868,930 1.12%	-0.05%
Sanjev Arora HUF	1,932,300.00 0.70%	1,894,420 0.74%	-0.04%
Guneet Arora	213,030.00 0.08%	193,030 0.08%	0.00%
Aria Arora	40.00 0.00%	40 0.00%	0.00%
Femella Fashions Ltd	8,077,600 2.95%	8,077,600 3.14%	-0.19%

*Number of shares held and percentage of shareholding given as per the shareholding pattern filed by the company with BSE. In the previous year, shares were issued by the company, however the same were listed by the BSE post balance sheet date ie 12th April, 2023.

18 Other Equity

(Amount in ₹ Lakhs)

Particulars	As at 31st March 2024	As at 31st March 2023
Securities Premium	2,064.58	2,064.58
Retained Earnings	5,265.73	3,895.07
Capital Reserve	2,846.63	2,846.63
Revaluation Reserve	110.67	110.67
Equity Component of Debenture	(0.00)	(0.00)
Other Comprehensive Income	1,023.52	(2.64)
Total	11,311.13	8,914.31

(i) Securities Premium

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	2,064.58	1,707.24
Increase/(Decrease) during the year	-	357.34
Closing Balance	2,064.58	2,064.58

* Securities premium Reserve is used to record the premium on issue of equity shares. The same shall be utilised in accordance with the provision of Companies Act, 2013.



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

(ii) Retained Earnings

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	3,895.07	3,856.97
*Changes in accounting policy or prior period errors	(0.08)	
Transfer from OCI	0.95	
Restated balance at the beginning of the year		
Equity Component of Debenture	-	89.07
Net profit/(loss) for the year	1,369.79	(50.97)
Closing Balance	5,265.73	3,895.07

*Changes in accounting policy or prior period errors relates to elimination effect of investment in subsidiary

(iii) Capital Reserves

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	2,846.63	2,846.63
Increase/(Decrease) during the year	-	-
Closing Balance	2,846.63	2,846.63

(* Capital reserve stands pursuant to amalgamation of Ritesh properties, RSML, Ritesh Impex and HB Fibre) and (Settlement with bank and waiver amount transferred to Capital Reserve)

(iv) Revaluation Reserves

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	110.67	110.67
Increase/(Decrease) during the year	-	-
Closing Balance	110.67	110.67

(v) Equity Component of Debenture

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	(0.00)	77.13
Increase/(Decrease) during the year	-	(77.13)
Closing Balance	(0.00)	(0.00)

(vi) Other Comprehensive Income

Particulars	As at 31st March 2024	As at 31st March 2023
Opening Balance	-2.64	-0.87
Items of Other Comprehensive Income		
Remeasurement of Defined benefit plans (Including Tax Impact)		(2.36)
Change in value of Equity Instruments Designated through OCI	1,027.11	0.59
Transfer to Retained Earnings	(0.95)	
Closing Balance	1,023.52	-2.64



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

19 Non-Current - Borrowings

(Amount in ₹ Lakhs)

Particulars	As at 31st March, 2024	As at 31st March 2023
Secured		
Loan from Bank (Secured Against Vehicles)	30.59	64.22
Unsecured Optionally Convertible Debentures		
Total	30.59	64.22

Vehicle Loan Rs. 30,59,390/- (P.Y.Rs. 64,21,809/-) are secured by way of Hypothecation of respective Vehicle. These Loans are Repayable in equated Monthly Installments and shall be repayed by 2027, Interest Rate vary from 8.35-9.51%p.a.

Repayment Schedule	Amount
2024-25	33.62
2025-26	24.93
2026-27	5.66

20 Non-Current Financial Liabilities - Others

Particulars	As at 31st March, 2024	As at 31st March, 2023
Unsecured		
Security Deposits	130.75	125.02
Total	130.75	125.02

* Security Deposits Represents interest free deposits received from the allottees against electricity connection and facility maintenance

21 Non-Current Liabilities - Provision

Particulars	As at 31st March, 2024	As at 31st March, 2023
Provision for Employee Benefits		
Gratuity	25.69	20.73
Total	25.69	20.73

* As per Actuarial Certificate

22 Current - Borrowings

Particulars	As at 31st March, 2024	As at 31st March, 2023
Secured		
Loan from Bank (Overdraft) #	1,323.58	-
Current Maturities of Long-Term Debts;*	33.62	38.60
Unsecured		
Loan from Related Parties	4,367.22	804.42
Loan from Others	96.30	100.00
Total	5,820.73	943.02

* Current Maturities of Long - term Debts represent portion of vehicle loans amounting to Rs. 33.62 Lakhs (Previous Year Rs.38.60 Lakhs), which is payable within a period of 12 months. The vehicle loans from banks are secured by way of hypothecation of respective assets.

Overdraft limit is pledged against Immovable Property of 12 Acre situated at village Bholapur, chandigarh road, Ludhiana. Immovable property is classified under Inventory.



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

20A Related Party Disclosures (Partywise)

Type of Borrower	Amount of Loan or Advance in the nature of Loan Outstanding	% of Total Loans and Advances in the nature of Loans
RELATED PARTIES		
Findoc Finvest Pvt Ltd	4,357.04	99.77%
NP Blockhouse Pvt. Ltd	10.19	0.23%
TOTAL	4,367.22	100.00%

23 Trade Payables

Particulars	As at 31st March, 2024	As at 31st March, 2023
total outstanding dues of micro enterprises and small enterprises ; and*	1.83	-
total outstanding dues of creditors other than micro enterprises and small enterprises	1,713.31	2,002.57
Total	1,715.14	2,002.57

* Trade Payables Includes Rs. 4.35 Lakhs (Previous Year 3.49 Lakhs) payable to related parties including Directors as Sitting Fees.

Balance As at 31st March 2024

Particulars	MSME	Others	Disputed MSME	Disputed Others
Less than 1 Year	1.83	1,713.31	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More Than 3 Years	-	-	-	-
Total	1.83	1,713.31	-	-

Balance As at 31st March 2023

Particulars	MSME	Others	Disputed MSME	Disputed Others
Less than 1 Year	-	2,000.02	-	-
1-2 Years	-	2.55	-	-
2-3 Years	-	-	-	-
More Than 3 Years	-	-	-	-
Total	-	2,002.57	-	-

24 Current Financial Liabilities - Others

Particulars	As at 31st March, 2024	As at 31st March, 2023
Other Payables		
- Imprest	1.32	0.56
- Employee Advances	4.98	
- Salaries & Wages payable	14.67	9.52
- Expenses Payable	594.46	627.67
- Payable to Auditor	5.40	4.50
- Statutory Dues Payable	78.97	45.46
- Director's Remuneration Payable *	13.28	1.43
Total	713.07	689.15

* Director's Remuneration Includes Rs.13.28 Lakhs as remuneration and Sitting Fees (Previous Year Rs.1.43 Lakhs) Payable to Directors.



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

25 Current Tax Liabilities - Provision (Amount in ₹ Lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Provision for Income Tax (A.Y. 2022-23)	-	-
Total	-	-

26 Current Liabilities - Others

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advance from Customers	388.97	239.94
Security Deposits	1.77	-
Total	390.74	239.94

*Advance from Customers Include Rs. 100.00 Lakhs (Previous Year Rs. 0/-) from Related Parties.

27 Current Liabilities - Provision

Particulars	As at 31st March, 2024	As at 31st March, 2023
Provision for MSME Interest Payable	0.57	0.00
Provision for AMT	598.32	118.47
Provision for Employee Benefits* Gratuity	42.11	41.13
Total	641.01	159.60

* As per Actuarial Certificate

28 Revenue from operations

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Revenue from Real Estate Activities	8,157.64	4,306.41
Revenue from Sale of Shares	-	2,909.13
Revenue from Sale of Other Products	-	5.68
Revenue from Sale of Mobiles & Laptops	15,712.14	-
Total	23,869.78	7,221.22

29 Other Income

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Interest Income		
From FDR	8.16	1.15
From Others	94.23	191.24
Profit/Loss on Derivatives	-	153.79
Dividend Received	1.76	1.94
Profit/Loss on Fixed Assets	-	4.26
Sale A/c Verka Both	-	0.14
Misc Income	10.51	10.72
Transfer Charges & Sale Deed Admin	8.69	11.44
Rent Received	36.26	0.82
Forefieture Income	4.68	3.60
Duty Drawback	51.95	-
Foreign Exchange Fluctuation	70.99	-
Operational Charges	0.73	-
Balance Written Off	86.26	0.01
Total	374.21	379.11



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

30 Cost of Material Consumed (Amount in ₹ Lakhs)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Cost of Goods Sold	-	46.92
Purchase Back Units	(9.15)	28.30
Construction Cost	2,664.39	3,979.27
Total	2,655.24	4,054.49

31 Purchase of Stock-in-Trade

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Purchase of Stock-in-Trade		
Land	1,500.32	3,915.70
Shares	0.02	2,909.27
Mobile and Laptop	15,622.03	
Total	17,122.37	6,824.97

32 Changes In Inventories of Stock-In-Trade

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Opening Stock	11,315.97	23,298.25
Closing Stock		
Closing Stock	11,814.40	28,367.93
Total	(498.42)	(5,069.68)
Less: Adjustment	(319.80)	
Total	(818.22)	

33 Employee Benefits Expenses

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
*Salaries and Bonus	346.35	270.73
Contribution to Provident and Other Funds	4.72	4.16
Gratuity Paid	5.40	2.72
Staff Welfare	21.73	15.95
Total	378.20	293.56

*Includes Directors Remuneration Rs. 205.86 Lakhs (Previous Year Rs. 205.86 Lakhs)

*Includes Directors Sitting Fee Rs. 2.91 Lakhs , Director's Conveyance Allowances Rs. 0, Director's House Rent Allowances Rs. 2.32 Lakhs , Special Allowance to Directors Rs. 1.64 Lakhs, TDS on Non Monetary Benefit (Director) Rs. 6.24 Lakhs (Previous Year Sitting Fee Rs. 2.09 Lakhs, Director's Conveyance Allowances Rs. 0.60 Lakhs, Director's House Rent Allowances Rs.3.48 Lakhs , Special Allowance to Directors Rs. 6.60 Lakhs, TDS on Non Monetary Benefit (Director) Rs.6.24 Lakhs).

34 Finance costs

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Interest to Banks	9.45	11.36
Interest to Others	433.19	23.45
Bank Charges	4.91	6.01
Other Finance Charges	13.60	10.07
Total	461.15	50.89



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

35 Other Expenses

(Amount in ₹ Lakhs)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Advertisement	303.29	90.93
Electricity Expenses	15.78	13.37
Consumables	0.72	0.55
Generator Expenses	9.85	3.58
Interest on TDS	0.25	0.19
Fee & Taxes	14.99	14.29
Listing Fee	4.00	9.96
Freight Expenses	44.27	4.60
Insurance Expenses	9.87	2.28
Audit Fee - Remuneration to Statutory Auditor	6.17	5.00
- Certification Fees	0.25	0.50
- Out of Pocket Expense	0.21	0.57
Legal Expenses	-0.69	0.01
Professional Charges	131.88	78.93
Vehicle Expenses	24.20	20.96
Postage & Telegram	1.73	0.68
Telephone Exp	9.32	4.42
Rent Paid	86.10	68.12
Rent (Ludhiana Office)	1.13	6.80
Conveyance	8.64	8.79
Director Travelling Exp.	71.65	52.17
Travelling Exp.	22.01	35.76
Electric Repair	0.86	9.28
Site Expenses	0.09	0.20
Petrol Expenses	1.87	0.91
General Repair	1.88	4.34
Business Promotion	172.75	62.04
Sales Promotion	22.17	-
Commission & Brokerage	54.10	97.81
Balance Written off	0.15	346.10
Computer & Software Expenses	9.54	0.65
Demat Charges	0.10	0.02
Discount & Rebate	1.16	7.07
Diwali Exp.	0.09	0.04
Gurgaon Office Expenses-312	0.25	1.34
General Exp.	4.75	2.53
ERP AMC Charges	1.82	-
Misc. Exp.	0.80	1.90
Office Expenses	6.41	6.47
Photo Copier Exp.	-	0.04
Printing & Stationery	4.87	6.92
Subscription & Membership	27.02	53.50
Watch & Wards	144.29	79.94
Website Expenses	-	0.96
GST Reversal	-	8.66
Interest on GST	0.05	4.73
Maintenance Expenses	6.96	8.17
Mining Charges	1.90	-
Consignment Charges	11.91	-
Provision for Doubtful Debts	7.06	-
Packing Expense	0.96	-
CSR Expense	99.73	35.94
Total	1,349.45	1,169.18



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

36 Earning per Share (EPS) - In accordance with the Indian Accounting Standard (Ind AS-33)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Basic Earnings Per Share		
Profit /(Loss) After Tax	1,365.19	(54.14)
Profit Attributable to Ordinary Shareholders	1,365.19	(54.14)
Weighted Average Number of Ordinary Shares (used as denominator for calculating Basic EPS)	274,207,700	263,370,066.44
Nominal Value of Ordinary Share	Rs.1/-	Rs.1/-
Earnings Per Share - Basic (In Rs.)	0.50	(0.02)
Diluted Earnings Per Share		
Profit /(Loss) After Tax	1,365.19	(54.14)
Profit Attributable to Ordinary Shareholders	1,365.19	(54.14)
Weighted Average Number of Ordinary Shares (used as denominator for calculating Diluted EPS)	274,207,700	263,370,066.44
Nominal Value of Ordinary Share	Rs.1/-	Rs.1/-
Earnings Per Share - Diluted (In Rs.)	0.50	(0.02)



HAMPTON SKY REALTY LIMITED

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

35. Critical Accounting Estimates and Judgments

The estimates and judgments used in the preparation of the said financial statements are continuously evaluated by the Group, and are based on historical experience and various other assumptions and factors (including expectations of future events), that the Group believes to be reasonable under the existing circumstances. The said estimates and judgments are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

Although the Group regularly assesses these estimates, actual results could differ materially from these estimates—even if the assumptions under-lying such estimates were reasonable when made, if these results differ from historical experience or other assumptions do not turn out to be substantially accurate. The changes in estimates are recognized in the financial statements in the period in which they become known.

The areas involving critical estimates, assumptions or judgments are:

1. Useful lives of property, plant and equipment's Note 4

2. Measurement defined benefit obligation Note 20 & 26
3. Estimation of provisions & contingent liabilities refer Note 24 & 37
4. Estimation of fair value of unlisted securities Note 5

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Group and that are believed to be reasonable under the circumstances.

36. During the year, Group has recognized the following amounts in the financial statements as per Ind AS19 "Employees Benefits" issued by the ICAI:

Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation and the obligation for leave encashment is recognized in the same manner as gratuity.

Table Showing Changes in Present Value of Obligations:

(Rs. in Lakhs)

Period	From: 01-04-2023 To: 31-03-2024	From: 01-04-2022 To: 31-03-2023
Present value of the obligation at the beginning of the period as provided by the Group	61.89	54.52
Interest cost	4.53	3.82
Current service cost	5.45	5.79
Past Service Cost	0	0
Benefits paid (if any)	0	0
Actuarial (gain)/loss	(4.05)	(2.27)
Present value of the obligation at the end of the period	67.81	61.89

(The amount to be recognized in the Balance Sheet):

Period	As on: 31-03-2024	As on: 31-03-2023
Present value of the obligation at the end of the period	67.81	61.89
Fair value of plan assets at end of period	0	0
Net liability/(asset) recognized in Balance Sheet and related analysis	67.81	61.89
Funded Status - Surplus/ (Deficit)	(67.81)	(61.89)

Expense recognized in the statement of Profit and Loss:

Period	From: 01-04-2023 To: 31-03-2024	From: 01-04-2022 To: 31-03-2023
Interest cost	4.53	3.82
Current service cost	5.45	5.79
Past Service Cost	0	0
Expected return on plan asset	(0)	(0)
Expenses to be recognized in P&L	9.98	9.61



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Other comprehensive (income) / expenses (Remeasurement)

Period	From: 01-04-2023 To: 31-03-2024	From: 01-04-2022 To: 31-03-2023
Cumulative unrecognized actuarial (gain)/loss opening. B/F	19.93	22.20
Actuarial (gain)/loss – obligation	(4.05)	(2.27)
Actuarial (gain)/loss - plan assets	0	0
Total Actuarial (gain)/loss	(4.05)	(2.27)
Cumulative total actuarial (gain)/loss. C/F	15.88	19.93

Actuarial assumptions provided by the Group and employed for the calculations are tabulated:

Discount rate	7.25 % per annum
Salary Growth Rate	5.00 % per annum
Mortality	IALM 2012-14
Withdrawal rate (Per Annum)	5.00% p.a.

Maturity Profile of Defined Benefit Obligation: Maturity analysis of benefit obligations.

01 Apr 2024 to 31 Mar 2025	41.87
01 Apr 2025 to 31 Mar 2026	3.85
01 Apr 2026 to 31 Mar 2027	0.46
01 Apr 2027 to 31 Mar 2028	0.46
01 Apr 2028 to 31 Mar 2029	1.85
01 Apr 2029 Onwards	14.15

Sensitivity Analysis:

Period	As on: 31-03-2024	As on: 31-03-2023
Defined Benefit Obligation (Base)	72.94 @ Salary Increase Rate : 5%, and discount rate :7.25%	58.02 @ Salary Increase Rate : 5%, and discount rate :7.25%
Liability with x% increase in Discount Rate	61.01; x=1.00% [Change (3)%]	56.62; x=1.00% [Change (2)%]
Liability with x% decrease in Discount Rate	64.53; x=1.00% [Change 3%]	59.64; x=1.00% [Change 3%]
Liability with x% increase in Salary Growth Rate	63.44; x=1.00% [Change 1%]	58.56; x=1.00% [Change 1%]
Liability with x% decrease in Salary Growth Rate	62.06; x=1.00% [Change (1)%]	57.66; x=1.00% [Change (1)%]
Liability with x% increase in Withdrawal Rate	62.82; x=1.00% [Change 0%]	58.25; x=1.00% [Change 0%]
Liability with x% decrease in Withdrawal Rate	62.46; x=1.00% [Change 0%]	57.76; x=1.00% [Change 0%]

37. Contingencies

Contingent Liabilities in respect of:

(Amounts in Lakhs)

Particulars	As at 31 st March, 2024	As at 31 st March, 2023
Guarantees given by banks on behalf of the Group	Nil	Nil
Claims against the Group not acknowledged as debt in financial statements	Nil	Nil
Impact of pending litigations not acknowledged as debt in financial statements	Nil	Nil
Income tax Matters not acknowledged as debt in financial statements	1,266.82	1,269.90
Unexecuted Capital Commitment (Net of Advances)	Nil	Nil



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- a) The Group has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Group does not expect the outcome of these proceedings to have a material impact on its financial position.
- b) The Group Periodically Review all its long term contracts to assess for any material foreseeable losses, Based on such review wherever applicable, the Group has adequate provisions for these long term contracts in the books of accounts as required under any applicable law/accounting standards
- c) As at March31, 2024 the Group did not have any outstanding long term derivative Contracts.

38. Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as follows:

Particulars	As at March 31, 2024	As at March 31, 2023
Principal amount due	1.83	-
Interest due on above	0.57	-
Interest paid during the period beyond the appointed day	-	-
Amount of interest due and payable for the period of delay in making payment without adding the interest specified under the Act.	-	-
Amount of interest accrued and remaining unpaid at the end of the period	-	-
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to small enterprises for the purpose of disallowance as a deductible expenditure under Sec.23 of the Act	-	-

Note: The above information and that is given in 'Note-23' Trade Payables regarding Micro and Small Enterprises has been determined on the basis of information available with the Group and has been relied upon by the auditors.

39. Related Party Disclosures as required by IND AS -24

- i) Related parties where control exists or with whom transactions have taken place during the year.

(A) DIRECTORS AND KEY MANAGERIAL PERSONNEL OF PARENT COMPANY

- o Sh. Sanjeev Arora Chairman cum Managing Director
- o Sh. Roop Kishor Fathepuria* Whole Time Director
- o Sh. Kavya Arora Whole Time Director
- o Sh. Surinder K Sood Director
- o Sh. Gurpreet Singh Brar Director
- o Smt. Shweta Sehgal Director
- o Sh. D.P.Reddy Director
- o Ms. Tarandeep Kaur Company Secretary
- o Mr. Deepak Sharma Chief Financial Officer

*Ceased from the position of director due to demise w.e.f. 1st April 2024.

(B) KEY MANAGERIAL PERSONNEL OF FINTON HOMES(SUBSIDIARY)

- o Sh. Chander Shekar Partner
- o Sh. Hemant Sood Partner



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10	Shweta Sehgal	Sitting Fees	0.52	0.27
11	Deva Pampapathi Reddy	Sitting Fees	0.40	0.30
12	Tarandeep Kaur	Salary Professional Fee Loan Received Back Reimbursement of Expenses	7.80 1.50 1.23 1.50	4.03 1.50 1.51 NIL
13	Sh. Hemant Sood	Share of Profits	770.00	292.54
14	Sh. Chander Shekar	Share of Profits	770.00	292.54
15	NP Blockhouse Real Estate Pvt. Ltd	Expenses made on behalf of Company Amount Recovered from Company related to Expenses Loan Given Loan Received Back Interest Received Interest Paid Loan Repaid	0.13 Nil 68.99 182.36 3.22 1.10 12.23 3.00	0.41 5.41 93.50 60.53 13.88 NIL NIL NIL
16	Arisudhana Industries Ltd.	Advance Received for Property Rent Paid Interest Income	4.54 4.84 NIL	18.36 25.11 8.52
17	Findoc Investmart Private Limited	Brokerage & Charges	0.28	7.18
18	Findoc Finvest Private Limited	Loan taken Conversion of OFCD into Equity Shares Interest Paid	3566.00 NIL 530.91	750.00 646.87 6.99
19	Deepak Sharma	Salary Reimbursement of Expenses	9.62 4.48	5.08
20	Sanjeev Arora HUF	Advance for Property Interest Free Security Deposit Interest on delayed payment	NIL NIL NIL NIL	1.86 0.30 NIL 0.05
21	Kamal Oil & Allied Industries	Loan Repaid	20.80	NIL

iii) Amount due from/To Related Parties

Particulars	As on 31.03.2024 (Rs. Lakhs)	As on 31.03.2023 (Rs. Lakhs)
i) Due to Related Parties (included in Unsecured Loans & Current Liabilities)		
Arisudana Industries Ltd.	114.86	109.96
Kamal Oil and Allied Industries Ltd.	NIL	20.80
Kavya Arora	4.40	NIL
Roop Kishor Fatehpuria	NIL	1.43
GS Brar	0.70	1.13
Surinder K Sood	1.29	0.97
Shweta Sehgal	0.52	0.69
D.P Reddy	0.40	0.70
Sanjeev Arora	3.04	NIL
Sanjeev Arora HUF	29.99	29.99
Sandhya Arora	34.90	6.99
Sh. Hemant Sood	3441.71	2671.70
Sh. Chander Shekar	3234.52	2464.51
Guneet Arora	136.91	7.38
KP Advisors (Realty) Pvt. Ltd.	52.2	27.33
NP Blockhouse Real Estate Pvt. Ltd.	10.19	NIL
Findoc Finvest Private Limited	756.29	756.29
Arisudhana Industries Ltd	119.16	109.96



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ii)	Due from Related Parties (included in Loans & Advances & Sundry Debtors)		
	NP Blockhouse Real Estate Pvt. Ltd.	NIL	126.18
	KP Advisors (Realty) Pvt. Ltd.	63.25	NIL
	Arisudhana Industries Ltd	NIL	0.31
	Sanjeev Arora	816.58	819.58
	Findoc Investmart Private Limited	0.00	262.82
	Tarandeep Kaur	0.80	0.53
	Ncube Protective Private Limited	148.60	148.60
	Auster Securities Limited	NIL	525.40
	RPIL Healthcare	5.43	2.50

40. Expenditure in Foreign Currency: Rs. Nil.

41. Segment Reporting as per IND AS 108

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Chief operating decision maker regularly monitors and reviews the operating result of the whole Group. As defined in Ind AS 108 "Operating Segments", the Group's entire business falls under these Operational segments: -

1. Real Estate
3. Trading and Other

Information about Reportable Segments:

(In Lakhs)

Particulars	2023-24			2022-23		
	Real Estate	Trading and Others	Total	Real Estate	Trading and Others	Total
Revenue / Sales	8157.64	15,712.14	23,869.78	4306.41	2909.13	7215.54
Results	5,071.98	(161.58)	4,910.39	1448.90	(37.46)	1411.44
Profit before Interest & Finance Cost	5071.98	(161.58)	4,910.39	1448.90	(37.46)	1411.44
Unallocable Expenses	-	-	1,795.92	-	-	1518.60
Operating Profit	-	-	3,114.47	-	-	(107.16)
Interest Expenses	-	-	461.15	-	-	50.89
Unallocable Income	-	-	374.21	-	-	379.11
Net Profit			3,027.53	-	-	221.06
Assets	26748.70	3469.01	30217.71	19,605.49	1,427.85	21,036.88
Liabilities	7198.92	2289.35	9488.28	4,244.25	-	4,244.25
Share Capital	-	-	2742.08	2,742.08	-	2,742.08
Reserve & Surplus	11,311.13	-	11,311.13	8,914.31	-	8,914.31
Segment Depreciation	62.96	-	62.96	55.86	-	55.86
Segment other non-cash expense	-	-	-	-	-	-
Segment Capital Expenditure	230.18	43.26	273.44	5.15	58.42	63.57



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42. Financial Instruments by category

(In Lakhs)

Particulars	Level	Mar-24			Mar-23		
		FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
1) Financial Assets							
I) Investments (Note No. 5)	1	-	1107.23	1353.71	-	1108.05	4.86
II) Trade receivables (Note No. 11)	3		6876.68		-	3504.60	
III) Cash and Cash equivalents (Note No. 12)	1		681.89		-	488.06	
IV) Other receivables (Note No. 6 & 13)	3		1028.82		-	1321.51	
Total Financial Assets					-		
2) Financial liabilities							
I) Borrowings							
A) From Banks (Note No. 19 & 22)	3			1387.80	-	-	64.22
B) From Others (Note No. 20 & 22)	3			4463.52	-	-	943.02
II) Trade payables (Note No. 23)	3			1715.14	-	-	2002.57
III) Other liabilities (Note No. 24)	3			514.44	-	-	364.96
Total Financial Liabilities					-	-	

Fair Value measurement

Fair Value Hierarchy and valuation technique used to determine fair value:

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and are categorized into Level 1, Level 2 and Level 3 inputs.

Significant estimates

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Group uses its judgment to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.

43. Financial risk management objectives and policies

The Group's principal financial liabilities, other than derivatives, comprise loans and borrowings, trade and other payables, and financial guarantee contracts. The main purpose of these financial liabilities is to finance the Group's operations and to provide guarantees to support its operations. The Group's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Group's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Group's senior management has the overall responsibility for the establishment and oversight of the Group's risk management framework. The Group's risk management policies are established to identify and analyses the risks faced by the Group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities.

MANAGEMENT OF LIQUIDITY RISK

Liquidity risk is the risk that the Group will face in meeting its obligations associated with its financial liabilities. The Group's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The following table shows the maturity analysis of the Group's financial liabilities based on contractually agreed undiscounted cash flows as at the Balance Sheet date.



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(In Lakhs)

Particulars	Notes Nos.	Less than 12 months	1 to 5 Years	Above 5 Years	Total
As at March 31, 2024					
Borrowings	19,22	5820.73	30.59		5851.32
Trade Payables	23	1715.14	0.00		1715.14
Other Liabilities	20,24	641.16	130.75		771.91
As at March 31, 2023					
Borrowings	19,20	943.02	64.22	-	1007.24
Trade payables	23	2000.02	2.55		2002.57
Other liabilities	20,24	643.68	125.02	-	768.70

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments.

POTENTIAL IMPACT OF RISK	MANAGEMENT POLICY	SENSITIVITY TO RISK
INTEREST RATE RISK		
<p>Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's long-term debt obligations with floating interest rates.</p> <p>a) Group has Fixed deposits with Banks amounting to ₹ 200.50 Lakhs as at March 31st, 2024 (PY ₹ 4.07 Lakhs as at March 31st, 2023)</p> <p>Interest Income earned on fixed deposit for year ended March 31st, 2024 is ₹ 8.16 Lakhs (PY ₹ 1.15 Lakhs for the year ended March 31st 2023)</p> <p>b) Group has Borrowing from Banks amounting to ₹ 64.22 Lakhs as at March 31st, 2024 (PY ₹ 102.82 Lakhs as at March 31st, 2023)</p> <p>Interest Expenses on such borrowings for the year ended March 31st, 2024 is ₹ 9.45 Lakhs (₹ 11.36 Lakhs for the year ended March 31st, 2023))</p>	<p>In order to manage its interest rate risk The Group diversifies its portfolio in accordance with the risk management policies.</p>	<p>As an estimation of the approximate impact of the interest rate risk, with respect to financial instruments, the Group has calculated the impact of a 1% change in interest rates.</p> <p>a) A 1% increase in interest rates would have led to approximately an additional ₹ 2 Lakhs gain for year ended March 31st, 2024 (PY Rs. 0.04 Lakhs) in Interest income. A 1% decrease in interest rates would have led to an equal but opposite effect.</p> <p>b) A 1% increase in interest rates would have led to approximately an additional ₹ 13.87 Lakhs loss for year ended March 31st, 2024 (PY Rs. 1.03 Lakhs) in Interest expense. A 1% decrease in interest rates would have led to an equal but opposite effect.</p>

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Group is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

Trade Receivables

Customer credit risk is managed by each business unit subject to the Group established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored. At 31 March 2024, the Group had top 13 customers that owed the Group more than ₹ 6790.78 Lakhs and accounted for approximately 98.75% of all the receivables outstanding (PY ₹ 3501.0 Lakhs and accounted for approximately 99.90% of all the receivables outstanding from top 5 customers).

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The



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maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 15. The Group does not hold collateral as security. The Group evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the management in accordance with the Group's policy. Counterparty credit limits are reviewed by the management on an annual basis, and may be updated throughout the year. The limits are set to minimize the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Group's maximum exposure to credit risk for the components of the balance sheet at 31 March, 2024 is the carrying amounts as illustrated in Note 12.

Capital management

Capital includes issued equity capital and share premium and all other equity reserves attributable to the equity holders. The primary objective of the Group's capital management is to maximize the shareholder value.

(In Lakhs)

Particulars	Note	31-Mar-24	31-Mar-23
Borrowings	19 & 22	5,851.32	1007.24
Less: Cash and Cash equivalents	12	681.89	488.06
Total Debt		5,169.43	519.18
Equity		14,053.23	11656.39
Net Debt to Equity		36.78%	4.45%

The Group manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

44. Tax Reconciliation

(In Lakhs)

Particulars	31.03.2024	31.03.2023
Net Profit as per Profit and Loss Account (before tax)	3,027.53	221.07
Current Tax rate (MAT)	25.17%	25.17%
Current Tax	762.03	55.64
Adjustment:		
Exempt u/s 10	0	0
Unabsorbed Depreciation/Losses	0	0
Others	200.56	-63.42
Tax Provision as per Books	561.47	119.06

46. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. The Ministry of Labor and Employment ('Ministry') has released draft rules for the Code on November 13, 2020 and has invited suggestions from stakeholders which are under active consideration by the Ministry. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period in which the Code becomes effective.

47. The title deeds of all the immovable properties, (other than immovable properties where the Group is the lessee and the lease agreements are duly executed in favour of the Group) disclosed in the financial statements included in property, plant and equipment and Right of Use Assets are held in the name of the Group as at the balance sheet date.



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48. The Group does not have any Investment Property.
49. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
50. The Group has no transactions with struck-off companies except below:

Name of Company	Nature of Transaction	Transaction during the year	Balance outstanding
Green Biofuels Farms Pvt Ltd	CAM Charges Services	11.30 Lakhs	30.86 Lakhs

51. During the Year, the Group has no charge which is yet to be made register with ROC.

52. Following are the Ratios:

Ratios	Numerator	Denominator	As at 31/3/24	As at 31/3/23	% Variances	Reason for variances (if above 25%)
			Ratios	Ratios		
Current ratio	Current Assets	Current Liabilities	3.05	4.70	-35.10%	Increase in current Liabilities
Debt-Equity Ratio	Debt	Equity	0.28	0.06	366.67%	Increase in Debt
Debt Service Coverage Ratio	Total Debt Service	EBITDA	0.11	0.46	-76.09%	Increase in Debt
Return on Equity Ratio	PAT	Equity	0.207	0.045	360%	Increase in Profits
Inventory Turnover Ratio	COGS	Avg Inventory	1.47	0.76	93.42%	Increase in COGS
Trade Receivable Turnover Ratio	Revenue from Operations	Avg Trade Receivables	4.62	1.48	212.16%	Reduced Debtors and Low sales
Trade Payable Turnover Ratio	Credit Purchase	Avg Trade Payables	10.20	6.74	51.33%	Increase in Creditors
Net Capital Turnover Ratio	Revenue from Operations	Working Capital	1.25	0.48	160.42%	Increase in Revenue
Net Profit Ratio	PAT	Revenue from Operation	0.12	0.07	71.43%	Increase in Profits
Return on Capital Employed	EBIT	Capital Employed	0.25	0.045	455.56%	Increase in Profits
Return on Investment	EBIT	Investment	0.25	0.02	1150%	Increase in Earnings

53. The Group has granted loans or advance in the nature of loan to promoters, directors, KMPs and related parties which repayable on demand are as under:

Type of Borrower	Amount of Loan or advance in the nature of loan outstanding	Percentage of total loans and advance in the nature of loans.
Promoter cum Director	Rs. 807.45 Lacs	84.41%
Other Related Parties	Rs. 149.08 Lacs	15.59%
ALL PARTIES	Rs. 956.53 Lacs	100.00%

54. The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Group or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

55. The Company hold 55% share in subsidiary partnership firm Finton Homes, pursuant to the Scheme of Amalgamation as given in note no. 34 above. The Consolidated Financial Statements for the financial year ended March 31, 2024 represent the Company including its subsidiary partnership firm, Finton Homes and Company RPIL Healthcare Private Limited.

56. The Group has not received from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding whether recorded in writing or otherwise that the Group shall:



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- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

57. The Group has carried out Impairment Test on its Fixed Assets as on March 31, 2024 and the Management is of the opinion that there is no asset for which impairment is required to be made as per IND-AS 36 - "Impairment of Assets".

58. The Company is Covered under section 135 of Companies Act, 2013.
The following disclosure with regard to CSR activities: -

I. Composition of CSR Committee

S.No	Name Of Director	Designation	Number of meetings of CSR Committee held during FY 2023-24	Number of meetings of CSR Committee attended during FY 2023-24
1.	Shweta Sehgal	Director	2	2
2.	Kavya Arora	Director	2	2
3.	Surendar Kumar Sood	Independent Director	2	2

II. Average net profit of the Company as per section 135(5) – 1654.22 Lakhs

III. (a) Two percent of average net profit of the Company as per section 135(5) – 33.08 Lakhs

(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years – NIL

(c) Amount required to be set off for the financial year, if any – NIL

(d) Total CSR obligation for the financial year – 33.08 Lakhs

Total Amount spent for the financial year (in Rs. Lakhs)	Total Amount Transferred to unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of transfer	Name of the fund	Amount	Date of Transfer
99.73	0	NA	0	0	NA

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

60. The Group has not been declared as a wilful defaulter by any lender who has powers to declare a Group as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

61. The Group has utilized funds raised from borrowing from banks & financial institution for the specific purpose for which they were issued and there were no funds which are pending for Utilization for specific purposes.

62. During the year, the company has been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, from banks on the basis of security of current assets. As the loan was sanctioned during the month of March 2024, hence no quarterly return was required to be filed by the company with the bank.

63. The Group does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

64. The company has complied with number of layers prescribed under companies act.



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65. The company has not revalued its Property Plant and Equipment or Intangible Assets or both during the current or previous year.
66. Corresponding figures of previous year have been regrouped / reclassified wherever deemed necessary and the figures have been rounded off to the nearest rupee.

**For Khandelwal Jain & Co.,
Chartered Accountants
(Firm Registration No. 105049W)**

**On behalf of the Board Hampton Sky Realty Limited
(Formerly Ritesh Properties and industries Limited)**

**(Manish Kumar Singhal)
Partner
M. No. 502570**

**(Sanjeev Arora)
Chairman Cum
Managing Director
(DIN: 00077748)**

**(Kavya Arora)
Executive Director & WTD
(DIN: 02794500)**

**Place: New Delhi
Date: 14.05.2024**

**(Tarandeep Kaur)
Company Secretary
(ACS42144)**

**(Deepak Sharma)
Chief Financial Officer
(PAN:FRTPS3563K)**