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DIRECTORS' REPORT

Dear Members,

Your Directors are pleased to share with you 7th (Seventh) Directors' Report on your Company along with the audited financial statements along with the statutory auditor report for the financial year ended March 31, 2025 ("year under review").

FINANCIAL SUMMARY AND HIGHLIGHTS

The Company recorded a net loss of INR 2.82 Mn. for the financial year ended March 31, 2025, compared to a net profit of INR 1.55 Mn. in the previous year, primarily due to higher expenses.

STATE OF THE COMPANY'S AFFAIRS

During the year under review, the Company had not commenced its business operations, however company will start its operations during financial year 2025-26.

GENERAL INFORMATION

During the year under review:

a) The name of the Company was changed from *OYO Financial and Technology Services Private Limited* to *Sunday Proptech Private Limited*, and a fresh certificate of incorporation dated December 26, 2024 has been issued by the authorized office of Ministry of Corporate Affairs;

b) The Company was converted from private limited company to a public limited company, and consequent upon such conversion, the name of the Company was changed to *Sunday Proptech Limited*. A fresh certificate of incorporation dated January 23, 2025 has been issued by the authorized office of Ministry of Corporate Affairs.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Composition of the Board is in the compliance with applicable provisions of the Companies Act, 2013, read with rules made thereunder.

As on March 31, 2025, the Board of Directors comprise of following 3 (three) directors:

1. Mr. Rakesh Kumar- Director
2. Mr. Vinod Sood- Director
3. Mr. Saurav Agarwal- Director

During the year under review, the following changes took place in the composition of the Board of Directors:

1. Mr. Saurav Agarwal (DIN: 7203452) was appointed as an Additional Directors of the Company w.e.f. December 30, 2024;

2. Mr. Anuj Tejpal (DIN: 09645285) resigned as Directors of the Company w.e.f. December 30, 2024.

Except as stated above, there is no other change in the office of Board of Director during the year under review.

Further, during the year under review, the Company was not required to appoint any Key Managerial Personnel, in accordance with the provisions of the Companies Act, 2013.

BOARD MEETINGS

During the year under review, the Board met 7 (seven) times i.e. on June 7, 2024, July 8, 2024, October 25, 2024 , November 6, 2024, November 30, 2024, December 30, 2024 and February 27, 2025.

The attendance of the Directors at the Board meetings held during the financial year ended March 31, 2025, is as under:

Name of Directors	Number of Board Meetings	
	Entitled to attend	Attended
Mr. Rakesh Kumar	7	7
Mr. Anuj Tejpal*	6	5
Mr. Vinod Sood	7	7
Mr. Saurav Agarwal#	1	1

** Ceased to be the director of the Company w.e.f. December 30, 2024*
 # Appointed as Director of the Company w.e.f. December 30, 2024

During the period under review, your company was not required to Audit Committee and Nomination and Remuneration Committee.

CAPITAL STRUCTURE

Authorized Capital

As on March 31, 2025, the authorized share capital of the Company stood at INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 10,00,00,000 (Ten Crore) equity shares of INR 1/- (Indian Rupee One only) each.

During the year under review, the authorized share capital of the Company underwent the following alterations:

a) Increase in Authorized Share Capital:

Pursuant to the approval of the shareholders granted on November 7, 2024, the authorized share capital was increased from INR 2,00,00,000/- (Indian Rupees Two Crore only), divided into 20,00,000 (Twenty Lakh) equity shares of INR 10/- (Indian Rupees Ten only) each, to INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 1,00,00,000 (One Crore) equity shares of INR 10/- (Indian Rupees Ten only) each.

b) Sub-division of Authorized Share Capital:

Pursuant to the approval of the shareholders granted on December 2, 2024, the authorized share capital was sub-divided from INR 10,00,00,000/- (Indian Rupees Ten Crore only) divided into 1,00,00,000 (One Crore) Equity Shares of INR 10/- (Indian Rupees Ten only) each to 10,00,00,000 (Ten Crore) Equity Shares of INR 1/- (Indian Rupees One only) each.

Except for the above, there were no other changes to the authorized share capital of the Company during the year under review.

Issued, Subscribed, paid-up Share Capital

As on March 31, 2025, the issued, subscribed and paid-up share capital of the Company stood at INR 2,00,00,000/- (Indian Rupees Two Crore only) divided into 2,00,00,000 (Two Crore) equity shares of INR 1/- (Indian Rupee One only) each.

Further, pursuant to the sub-division of authorized share capital approved by the shareholders on December 2, 2024, the face value of each issued, subscribed and paid-up equity shares of the Company was altered from INR 10/- (Indian Rupees Ten only) each to INR 1/- (Indian Rupees One only) each. The number of shares increased proportionately without affecting the total paid-up capital.

Except for the above, there were no other changes to the issued, subscribed or paid-up share capital of the Company during the year under review.

During the year under review, Company has not issued any equity shares.

CHANGE IN NATURE OF BUSINESS

The Company was originally incorporated on March 21, 2018 with primary objectives of carrying on the financing business and providing any financial transaction as may be contemporaneously carried out by entities in the financial sector.

During the year under review, the Company altered its Memorandum of Association by substituting entire main object clause. Pursuant to this change, the Company has changed its business objectives to include:

- Establishing, operating and managing hotels, resorts, guest houses, and service apartments;
- Engaging in allied activities such as event management, catering, travel-related services and other hospitality service; and
- Participating in real estate development and management projects to support the growth and expansion of its hospitality operations.

TRANSFER TO RESERVES

The Company has not transferred any amount to any reserves for the financial year 2024-25.

DIVIDEND

Your Directors have not recommended/declared any dividend for the financial year 2024-25.

SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate, or joint venture company as on March 31, 2025. Further, no company or body corporate became or ceased to be a subsidiary, associate, or joint venture of the Company during the financial year ended March 31, 2025.

STATEMENT CONTAINING THE SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any subsidiary, associate, or joint venture company as on March 31,

2025. Accordingly, the requirement to prepare consolidated financial statements and to furnish a statement in Form AOC-1 pursuant to Section 129(3) of the Companies Act, 2013, is not applicable for the financial year ended March 31, 2025.

EXTRACT OF ANNUAL RETURN

The Company does not have a website; accordingly, the requirement of providing the web address for uploading the Annual Return is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All transactions with related party undertaken during the year were in the ordinary course of business and on an arm's length basis. The details of such transactions, are disclosed in the financial statements forming part of this Annual Report.

During the financial year under review, the Company has not entered into any contracts or arrangements with related parties falling within the scope of Section 188 of the Companies Act, 2013 that require disclosure in Form AOC-2. Accordingly, the disclosure of particulars of contracts or arrangements with related parties under Section 134(3)(h) of the Companies Act, 2013 is not applicable.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The particulars of loans, guarantees, and investments as per Section 186 of the Act the Companies Act, 2013 by the Company, have been disclosed in the financial statements.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE FINANCIAL YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments, which affect the Company's financial position, which have occurred between the end of the financial year to which the financial statements relate and the date of this report.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

During the year under review, your Company was not required to transfer any amount to the Investor Education and Protection Fund (IEPF) pursuant to the provisions of the Section 124 and 125 of the Companies Act, 2013.

DEPOSITS

During year under review, your Company has neither invited nor accepted any deposits from the public/member in terms of Chapter V of the Companies Act, 2013.

Further, the Company does not hold any deposits as on date of this Board Report, whether pertaining to the year under review or any previous year. Accordingly, the disclosure requirements relating to details of deposits which are not in compliance with the provisions of Chapter V of the Act are not applicable.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the provisions of Section 135 of Companies Act, 2013 are not applicable to the Company.

COST RECORDS

The Company is not required to maintain the cost records as the provisions of Section 148 of the Companies Act, 2013 and its rule thereto are not applicable to the Company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COM PANY'S OPERATIONS IN FUTURE

Except as stated above, there are no significant and material orders passed by the regulators or courts or tribunals which may materially adversely impact the going concern and operations of the Company during the year under review.

FORMAL ANNUAL EVALUATION

The Company does not fall under the class of companies mentioned in Section 134(3)(p) of the Companies Act, 2013 and Rule 8(4) of the Companies (Accounts) Rules, 2014, hence, formal annual evaluation of own performance of the board, committees and individual directors is not applicable.

STATUTORY DISCLOSURES

Your Directors state that there being no transactions with respect to following items during the year under review, no disclosure or reporting is required in respect of the same:

1. During the year no application was made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.
2. During the year no one time settlement was required or done so there is no requirement to provide any detail on the difference of valuation thereof.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) Conservation of energy

Considering the nature of the business of the Company there is limited scope for significant energy conservation measures. Accordingly, the disclosure under this clause is not applicable.

(B) Technology absorption

Considering the nature of the business of the Company, the disclosure under this clause is not applicable.

(C) Foreign exchange earnings and Outgo:

(INR in million)

Sl. No.	Particulars	Year ended March 31, 2025	Year ended March 31, 2024
1.	Foreign Exchange Earnings	Nil	Nil
2.	Foreign Exchange outgo	Nil	Nil

RISK MANAGEMENT

The Company has a Risk Management Framework in place to identify, assess, and mitigate business risks and opportunities. This framework promotes transparency, minimizes adverse impacts on business objectives, and supports strategic decision-making.

The Board oversees the overall implementation and effectiveness of risk management policies, which are regularly reviewed and updated to reflect changes in business activities and market conditions.

INTERNAL FINANCIAL CONTROLS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were evaluated and tested and no reportable material weakness in the design or operation was observed.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company is compliant with the applicable Secretarial Standards (SS) viz. SS-1 & SS-2 on Meetings of the Board of Directors and General Meetings respectively.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

During the financial year under review, there were no employees/workers employed with the Company. Accordingly, the requirement to constitute an Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was not applicable.

However, the Company remains committed to providing a safe and conducive work environment and is in the process of adopting a Prevention of Sexual Harassment Policy and constituting an Internal Complaints Committee in compliance with the aforesaid Act.

STATUTORY AUDITORS AND THEIR REPORT

(A) Statutory Auditors and their report

M/s Prasad Kumar & Co., Chartered Accountants (Firm Registration No. 008816C), were appointed as the Statutory Auditors of the Company for a term of five (5) years from the conclusion of the 6th Annual General Meeting (AGM) held in the year 2024 until the conclusion of the 11th AGM to be held in the year 2029.

The Statutory Auditor's Report for the financial year ended March 31, 2025, read with the annexures referred to therein, does not contain any qualification, reservation, adverse remark, or disclaimer.

Further, during the year under review, the Statutory Auditor has not reported any instance of fraud under Section 143(12) of the Companies Act, 2013. Accordingly, no disclosure is required under Section 134(3)(ca) of the Act.

The notes to the financial statements referred to in the Auditor's Report are self-explanatory and do not call for any further comments.

(B) Secretarial Auditors' and their report

During the year under review, the provisions of Section 204 of the Act, read with the applicable rules, were not applicable to the Company, as it remained within the prescribed threshold limits.

Accordingly, the Company was not required to appoint a Secretarial Auditor for the financial year 2024-25.

(C) Internal Auditor and their report

During the year under review, the Company was not required to appoint Internal Auditor pursuant to Section 138 of the Companies Act, 2013 and rules made there under.

COST AUDITORS' AND THEIR REPORT

The provisions related to maintenance of cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act 2013 are not applicable on your company.

DIRECTOR'S RESPONSIBILITY STATEMENT

Your Directors make the following statement in terms of Section 134 of the Act, which is to the best of their knowledge and belief and according to the information and explanations obtained by them:

(a) that in the preparation of the annual accounts for the Financial Year ended March 31, 2025, the applicable Indian Accounting Standards (IndAs) has been followed and that no material departures have been made from the same;

(b) that appropriate accounting policies were selected and applied consistently and judgments and estimates that are reasonable and prudent were made so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the losses of your Company for the financial year ended March 31, 2025;

(c) that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;

(d) that the annual accounts for the Financial Year ended on March 31, 2025 have been prepared on a going concern basis; and

(e) that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

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ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation and gratitude for the assistance and co-operation received investors, members and other stakeholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the passion and commitment of its executives, staff and workers.

For and on behalf of the Board
Sunday Proptech Limited
(Formerly known as Sunday Proptech Private Limited, OYO Financial and Technology Services Private Limited)

RAKESH KUMAR	**SAURAV AGARWAL**
Director	**Director**
DIN:03450221	**DIN:**

Date: 30.06.2025
Place: Gurugram

INDEPENDENT AUDITOR'S REPORT

To the Members of Sunday Proptech Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sunday Proptech Limited ("the Company"), which comprise the Balance Sheet as at March 31 2025, the Statement of Profit and Loss and the Cash Flow Statement for the period beginning April 1, 2024 to March 31, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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CHARTERED ACCOUNTANTS

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 Firm or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

1 As required by the Companies (Auditor's Report) Order, 2016 ("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 "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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 and the operating effectiveness of such controls, refer our separate Report in "Annexure 2" to this report.
(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position
ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

For **Prasad Kumar & Co**
Chartered Accountants
ICAI Firm Registration Number: 008816C

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

Shalu Jalan

per Shalu **Jalan**
Partner
Membership Number: 516480
UDIN: 25516480BMKTCQ8054
Place of Signature: **Gurgaon**
Date: 30/06/2025

Annexure "1" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of Sunday Proptech Limited of even date)

Report on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 ("the Act")

i. In respect of the Company's property, plant and equipment and intangible assets: -

(a) According to the information and explanations given to us, we report that the Company does not own any Property, plant and equipment or any Intangible assets, therefore, Para 3(i)(a), (b), (c) and (d) of the Order is not applicable to the Company.

(e) There is no proceeding initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. (a) The Company's business does not require maintenance of inventories and, accordingly, the requirements under paragraph 3(ii)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us, we report that the Company has not been sanctioned working capital limits. Hence, Para 3(ii)(b) of the Order is not applicable to the Company.

iii. (a)During the year the company has not made investments in, provided any guarantee or security to companies, firms, LLPs, or any other parties.

(i) During the year the Company has provided loans as follows –

	Loan (INR Million)
Aggregate amount of granted/provided during the year	
My Preferred Transformation and Hospitality Private Limited	22.50
Balance outstanding as at balance sheet date in respect of above	
My Preferred Transformation and Hospitality Private Limited	23.01

(b) In our opinion, the terms and conditions of the grant of loan, during the year, are prima facie, not prejudicial to the Company's interest.

(c) In respect of loans and advances in the nature of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated.

(d) In our opinion and according to the information and explanations given to us, there are no amounts of loans and advances in the nature of loans granted to companies and any other parties which are overdue for more than ninety days.

(e)The Company has not renewed, extended or fresh loan has been granted by the company to settle the over dues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies and any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

PRASAD KUMAR & CO.
FRN-008816C
CHARTERED ACCOUNTANTS

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. The Central Government has not prescribed the maintenance of cost records under Section 148 of the Act for any of the services rendered by the Company. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

vii. According to the information and explanations given to us, in respect of statutory dues:

a. In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues applicable to it with the appropriate authorities.

There are no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales tax, service tax, customs duty, excise duty, value added tax, goods and service tax, cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

b. According to the records of the Company, there are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanation given to us and the records of the Company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

ix. (a) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has no outstanding loan as at the balance sheet date.

(b) According to the information and explanation given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The company has not raised any term loan during the year.

(d) On an overall examination of the financial statements of the Company, the Company has not raised any long-term funds.

(e) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that 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 (ix)(f) of the Order is not applicable to the Company.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under Clause 3(x)(a) of the Order are not applicable to the Company.

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

(b) According to the information and explanation give to us, company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures. Accordingly, reporting under Clause 3(x)(b) of the Order are not applicable to the Company.

xi. (a) No fraud by the Company or on the Company has been noticed or reported during the year.

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

(c) During the course of the examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us and as represented to us by the management, no whistle blower complaints have been received during the year by the Company. Accordingly, the reporting under Clause 3(xi)(c) of the Order are not applicable to the Company.

xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii)(a), (b) and (c) of the Order is not applicable to the Company.

xiii. According to the information and explanation and records made available by the company, the Company has complied with the provision of Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards

xiv. (a) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) and (b) of the Order is not applicable to the Company.

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, reporting under Clause 3(xv) of the Order are not applicable.

xvi. (a) The Company is not required to register under Section 45-IA of the Reserve Bank of India Act, 1934, hence clause 3(xvi)(a), (b), (c) and (d) is not applicable to the Company.

xvii. The Company has incurred cash losses of amounting INR 2.82 Mn and 0.06 Mn respectively during the financial year and in the immediately preceding financial year.

xviii. There is change in the statutory auditors of the Company during the year.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans, 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.

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PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the reporting under paragraph (xx)(a) and (xx)(b) of the Order are not applicable to the Company.

For Prasad Kumar & Co
Chartered Accountants
ICAI Firm Registration Number: 008816C

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

Shalu Jalan

per Shalu Jalan
Partner
Membership Number: 516480
UDIN: 25516480BMKTCQ8054
Place of Signature: Gurgaon
Date: 30/06/2025

Annexure '2' To the Independent Auditor's Report of even date on the Financial Statements of Sunday Proptech Limited

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

We have audited the internal financial controls with reference to standalone financial statements of Sunday Proptech Limited ("the Company") as of March 31, 2025 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 the 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these standalone 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, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these standalone 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 with reference to these standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to these standalone 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 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 with reference to these standalone financial statements.

PRASAD KUMAR & CO.
FRN-008816C
CHARTERED ACCOUNTANTS

Meaning of Internal Financial Controls with Reference to these Financial Statements

A company's internal financial controls with reference to standalone financial statements 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 controls with reference to standalone financial statements 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 with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone 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, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2025, 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 issued by the ICAI.

For Prasad Kumar & Co
Chartered Accountants
ICAI Firm Registration Number: 008816C

Shalu Jalan

per Shalu Jalan
Partner
Membership Number: 516480
UDIN: 25516480BMKTCQ8054
Place of Signature: Gurgaon
Date: 30/06/2025

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

Sunday Proptech Limited (Formally know as OYO Financial and Technology Services Private Limited)
Balance sheet as at 31 March 2025
(Amount in Indian Rupees Millions, unless stated otherwise)

	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Non-current tax assets (net)	6	0.07	0.01
		0.07	**0.01**
Current assets			
Financial assets			
(i) Investments	3	-	23.90
(ii) Cash and cash equivalents	7	2.43	0.31
(iii) Other financial asset	4	23.02	-
Other current assets	5	0.01	-
		25.46	**24.21**
Total assets		**25.53**	**24.22**
EQUITY AND LIABILITIES			
Equity			
Share capital	8	20.00	20.00
Other equity	9	0.86	3.68
Total equity		**20.86**	**23.68**
Liabilities			
Current liabilities			
Financial Liabilities			
(i) Trade payables	10	4.64	0.53
Other current liabilities	11	0.03	0.01
Current tax liabilities	12	-	-
Total liabilities		**4.67**	**0.54**
Total equity and liabilities		**25.53**	**24.22**

Summary of significant accounting policies 2

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

Shalu Jalan

per Shalu Jalan
Partner
Membership No. 516480

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

Place: Gurugram
Date: 30 June, 2025

For and on behalf of the board of directors of
Sunday Proptech Limited

SUNDAY PROPTECH LIMITED

Rakesh Kumar
Director

Place: Gurugram
Date: 30 June 2025

Saurav Agarwal

Saurav Agarwal
Director

Place: Gurugram
Date: 30 June, 2025

Sunday Proptech Limited (Formally know as OYO Financial and Technology Services Private Limited)
Statement of profit and loss for the year ended 31 March 2025
(Amount in Indian Rupees Millions, unless stated otherwise)

	Notes	For the year ended 31 March 2025	For the year ended 31 March 2024
INCOME			
Other income	13	1.84	1.61
Total income (I)		**1.84**	**1.61**
EXPENSES			
Other expenses	14	4.66	0.06
Total expenses (II)		**4.66**	**0.06**
Profit before tax		**(2.82)**	**1.55**
Income tax expense:			
Current tax	15	-	-
Deferred tax		-	-
Profit for the year		**(2.82)**	**1.55**
Other Comprehensive Income			
Other comprehensive income not to be reclassified to profit or loss in subsequent periods			
Remeasurement of defined benefit liability		-	-
Income tax effect		-	-
Total other comprehensive income, net of tax		-	-
Total comprehensive profit/(loss) for the year, net of tax		**(2.82)**	**1.55**
Earning per equity share (in INR)			
Face value of share INR 1 (31 March 2024: INR 10)			
Basic	16	(0.14)	0.77
Diluted	16	(0.14)	0.77
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

Shalu Jalan

per Shalu Jalan
Partner
Membership No. 516480

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

Place: Gurugram
Date: 30 June, 2025

SUNDAY PROPTECH LIMITED

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director

Place: Gurugram
Date: 30 June, 2025

Saurav Agarwal
Saurav Agarwal
Director

Place: Gurugram
Date: 30 June, 2025

Sunday Proptech Limited (Formally known as OYO Financial and Technology Services Private Limited)
Cash flow statement for the year ended 31 March 2025
(Amount in Indian Rupees Millions, unless stated otherwise)

		For the year ended 31 March 2025	For the year ended 31 March 2024
Profit before tax		(2.82)	1.56
Adjustment to reconcile profit before tax to net cash flows			
Interest from bank deposits		(0.57)	-
Fair value gain on financial instruments at fair value through profit or loss		-	(1.61)
Operating profit before working capital changes		(3.39)	(0.05)
Movements in working capital :			
Increase/(Decrease) in trade payables		4.11	0.00
Increase in other current liabilities		0.02	0.01
Increase in other current Assets		(0.01)	-
Increase in other Financial Assets		(25.02)	-
Cash (used in) operations		(24.29)	(0.04)
Direct taxes paid (net of refunds)			-
Net cash (used in) operating activities	A	(24.29)	(0.04)
Taxes paid		(0.06)	-
Net cash (used in) operating activities		(24.35)	(0.04)
Sale of investment		25.90	-
Interest received		0.57	-
Net cash flow from investing activities	B	26.47	-
Proceeds from issuance of equity share capital			-
Net cash flow from financing activities	C	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)		2.12	(0.04)
Cash and cash equivalents at the beginning of the year		0.31	0.35
Cash and cash equivalents at the end of the year		2.43	0.31
Components of cash and cash equivalents			
With banks			
on current accounts		2.43	0.31
Total cash and cash equivalents (refer note 7)		2.43	0.31

Summary of significant accounting policies 2

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

Shaily Jalan

per Shaily Jalan
Partner
Membership No. 516480

Place: Gurugram
Date: 30 June, 2025

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director

Place: Gurugram
Date: 30 June, 2025

Saurav Agarwal

Saurav Agarwal
Director

Place: Gurugram
Date: 30 June, 2025

Sunday Proptech Limited (Formally know as OYO Financial and Technology Services Private Limited)
Statement of Changes in equity for theyear ended 31 March 2025
(Amount in Indian Rupees Millions, unless stated otherwise)

a. Share capital

Particulars	Equity share capital	
	No. of shares	Amount
At 1 April 2023	20,00,000	20.00
Issued during the year	-	-
At 31 March 2024	**20,00,000**	**20.00**
Sub-division of shares during the year	1,80,00,000	-
At 31 March 2025	**2,00,00,000**	**20.00**

b. Other equity

	Reserves & Surplus	Total
	Retained earning	
As at 01 April 2023	**2.13**	**2.13**
Add : Profit for the year	1.55	1.55
Add: Other comprehensive income	-	-
As at 31 March 2024	**3.68**	**3.68**
Add : Profit for the year	(2.82)	(2.82)
Add: Other comprehensive income	-	-
As at 31 March 2025	**0.86**	**0.85**

The accompanying notes are an integral part of the standalone financial statements

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

Shalu Jalan

per Shalu Jalan
Partner
Membership No.

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

Place: Gurugram
Date: 30 June, 2025

For and on behalf of the board of directors of
OYO Financial and Technology Services Private Limited

Rakesh Kumar
Director

Place: Gurugram
Date: 30 June 2025

Saurav Agarwal

Saurav Agarwal
Director

Place: Gurugram
Date: 30 June 2025

Corporate information
Sunday Proptech Limited ('the Company') is a unlisted public limited Company domiciled in India and incorporated on March 21, 2018 under Companies Act, 2013, with its registered office situated at 44, 2nd Floor, Regal Building, Connaught Place, Central Delhi, Central Delhi, Delhi, India, 110001

The Company has converted from Private Limited company to Public Limited Company, pursuant to special resolution passed in the extra-ordinary general meeting (EGOM) of the shareholders of the Company held on 2 December 2024, and consequently the name of the Company has changed to Sunday Proptech Limited pursuant to a fresh certificate of incorporation by the Registrar of the Companies on 23 January 2025

1 **Basis of preparation**

a **Statement of compliance**
These standalone financial statements ('financial statements') have been prepared to comply in all material respects with the Indian Accounting Standard ('IndAs') as notified by the Ministry of Corporate Affairs ('MCA') under section 133 of the Companies Act, 2013 ('Act'), read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other relevant provisions of the Act

The separate financial statements are approved for issue by the Company's Board of Directors on 30th June, 2025

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 Further, for the purpose of clarity, various items are aggregated in the statement of profit and loss and balance sheet Nonetheless, these items are dis-aggregated separately in the notes to the financial statements, where applicable or required

All the amounts included in the financial statements are reported in millions of Indian Rupee (INR) and are rounded to the nearest million, except per share data and unless stated otherwise

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

b **Functional and presentation currency**
These Separate financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency All amounts have been rounded-off to the nearest millions, unless otherwise indicated

c **Basis of measurement**
The Separate financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement basis
Certain financial assets and liabilities (including derivative instruments) – Refer accounting policy regarding financial	Fair Value/ Amortised cost
Net defined benefit (asset)/ liability	Fair value of plan assets less present value of defined benefit obligations

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services 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, regardless of whether that price is directly observable or estimated using another valuation technique In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date Fair value for measurement and/ or disclosure purposes in these financial statements is determined on this basis

d **Use of estimates and judgements**
The preparation of financial statements requires management to make estimates and assumptions that affect the application of accounting policies and the reported amounts of income and expenses of the period and assets and liabilities Management believes that the estimates used in the preparation of financial statements are prudent and reasonable Actual results may differ from these estimates Any revision to accounting estimates is recognised prospectively in future periods

2 **Significant accounting policy**

A **Current/Non-current classification**
The Company presents assets and liabilities in the balance sheet based on current/non-current classification An asset is treated as current when it is:

Assets
An asset is classified as current when:
i it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
ii it is expected to be realised within twelve months from the reporting date;
iii it is held primarily for the purposes of being traded; or
iv it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date

All other assets are classified as non-current

Liabilities
A liability is classified as current when:
i it is expected to be settled in the Company's normal operating cycle:
ii it is due to be settled within twelve months from the reporting date:
iii it is held primarily for the purposes of being traded; or
iv the Company does not have an unconditional right to defer settlement of the liability for at least twelve months from the reporting date

All other liabilities are classified as non-current

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current vs non-current classification of assets and liabilities.

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

B Financial instruments

i. Recognition and initial measurement

Financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument

A financial asset or financial liability is initially measured at fair value plus, for an item not at fair value through profit and loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue

ii. Classification and subsequent measurement

Financial assets

On initial recognition, a financial asset is classified as measured at

- Amortised cost
- FVOCI – debt investment;
- FVOCI – equity investment; or
- FVTPL

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

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment) This election is made on an investment by investment basis

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL This includes all derivative financial assets On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise

Financial assets: Subsequent measurement and gains and losses

Financial assets at FVTPL	These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.
Financial assets at amortised cost	These assets are subsequently measured at amortised cost using the effective interest method The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss Any gain or loss on derecognition is recognised in profit or loss.
Debt investments at FVOCI	These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.
Equity investments at FVOCI	These assets are subsequently measured at fair value Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment Other net gains and losses are recognised in OCI and are not reclassified to profit or loss

Financial liabilities: Classification, subsequent measurement and gains and losses

Financial liabilities are classified as measured at amortised cost or FVTPL A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss Other financial liabilities are subsequently measured at amortised cost using the effective interest method Interest expense and foreign exchange gains and losses are recognised in profit or loss Any gain or loss on derecognition is also recognised in profit or loss

iii. Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

PRASAD KUMAR & CO. * FRN-008816C * CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED *

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different In this case, a new financial liability based on the modified terms is recognised at fair value The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in profit or loss

iv. Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously

C Revenue Recognition

Revenue is recognized on an accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured

Revenue from sale of services is recognised on rendering of services based on terms of the contract by following the principles of Indian accounting standard Revenue from interest income is recognized in accordance with time proportion basis

Interest income is recorded using the effective interest rate (EIR) EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension) but does not consider the expected credit losses Interest income is included in other income in the statement of profit and loss

D Foreign currency transactions

Initial Recognition: Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction

Conversion: Foreign currency monetary items are reported using the closing rate Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of transaction

Exchange Differences: Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expense in the year in which they arise

E Taxes on income

Income tax expense comprises current tax as per Income Tax Act, 1961 and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period) Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years The amount of current tax reflects the best estimates of the tax amount expected to be paid or received after considering the uncertainity, if any, related to income taxes It is measured using tax rates (and tax laws) enacted or substantively enacted at the reporting date
The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date

'Deferred tax liabilities are recognized for all taxable timing differences Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of earning sufficient future taxable income will be available against which such deferred tax assets can be realized Deferred tax assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain, as the case may be, to be realized

F Earnings Per Share

'Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of the equity shares outstanding during the period

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares

G Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value
For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above

H Provisions

A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date These are reviewed at each balance sheet date and adjusted to reflect the current best estimates

I Contingent liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably The Company does not recognize a contingent liability but discloses its existence in the financial statements

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

(Amount in Indian Rupees Millions, unless stated otherwise)

3. Current investments

	As at 31 March 2025	As at 31 March 2024
Quoted investment		
Investment at fair value through profit and loss		
Investment in mutual fund		
Nil (31 March 2024: 5,039) units of HDFC Liquid Fund-Regular Plan-Growth	-	23.90
	-	**23.90**
Aggregate value of quoted investments	-	**23.90**
Aggregate market value of quoted investments (refer note 15)	-	**23.90**
Aggregate amount of impairment in value of investments	-	-

4. Other financial assets

	As at 31 March 2025	As at 31 March 2024
Unsecured considered good		
Loan given to related parties (refer note 19)*	23.01	-
Security deposits	0.01	-
	23.02	-

*including accrued interest

5.Other Current assets

	As at 31 March 2025	As at 31 March 2024
Balances with statutory/government authorities	0.01	-
	0.01	-

6. Non current tax assets (net)

	As at 31 March 2025	As at 31 March 2024
Advance income tax (net of provision for tax)	0.07	0.01
Total	**0.07**	**0.01**

7. Cash and cash equivalents

	As at 31 March 2025	As at 31 March 2024
Balances with banks		
- in current accounts	2.43	0.31
Total	**2.43**	**0.31**

(This space has been intentionally left blank)

PRASAD KUMAR & CO.
FRN-008816C
CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

(Amount in Indian Rupees Millions, unless stated otherwise)

8. Equity share capital

	As at 31 March 2025	As at 31 March 2024
Authorised capital		
Equity shares		
100,000,000 (31 March 2024: 2,000,000) equity shares of INR 1 each (31 March 2024: INR 10 each)	100.00	20.00
	100.00	**20.00**
Issued, subscribed and fully paid-up		
Equity shares		
20,000,000 (31 March 2024: 2,000,000) equity shares of INR 1 each (31 March 2024: INR 10 each)	20.00	20.00
Total issued, subscribed and fully paid-up share capital	**20.00**	**20.00**

#Pursuant to the approval of the shareholders at the Extra Ordinary General Meeting (EOGM) of the Company held on 2 December 2024, each equity share of face value of INR 10 per share was sub-divided into ten equity shares of face value of INR 1 per share with effect from the record date.

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Equity shares

	No. of shares	Amount
At 1 April 2023	**20,00,000**	**20.00**
Issued during the year	-	-
At 31 March 2024	**20,00,000**	**20.00**
Sub-division of shares during the year	1,80,00,000	-
At 31 March 2025	**2,00,00,000**	**20.00**

b) Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of INR 1 per share (31 March 2024: INR 10). Each holder of equity shares is entitled to one vote per share and equal rights in distribution of profit/surplus in proportionate to the equity share held by shareholder. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shareholders holding more than 5% shares in the Company

Equity shares

Name of shareholders	As at 31 March 2025		As at 31 March 2024	
	No of shares	% holding	No of shares	% holding
Oravel Stays Limited*	1,99,99,990	99.99%	19,99,999	99.99%

* 10 share held by nominee of the Holding Company.

d) Promoter's holding

As of 31 March 2025 and 31 March 2024, the company does not have identifiable promoters in term of Companies Act 2013 and accordingly, disclosure related to promoter shareholding is not given for these periods. The Holding company is a professionally managed company.

9. Other equity

	As at 31 March 2025	As at 31 March 2024
A. Retained earnings	0.86	3.68
Total	**0.86**	**3.68**

A. Retained earnings

	As at 31 March 2025	As at 31 March 2024
Balance at the beginning of the year	3.68	2.13
Add: profit for the year	(2.82)	1.55
Total	**0.86**	**3.68**

PRASAD KUMAR & CO. * FRN-008816C * CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED *

(Amount in Indian Rupees Millions, unless stated otherwise)

10. Trade payables

	As at 31 March 2025	As at 31 March 2024
-total outstanding dues to micro enterprises and small enterprises (refer note 24)	-	-
-total outstanding dues of creditors other than micro enterprises and small enterprises	0.44	0.53
Payable to related party	4.20	-
Total	**4.64**	**0.53**

Trade payable ageing schedule as at 31 March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 year to 2 year	2 year to 3 year	More than 3 years	Total
MSME	-	-	-	-	-
Others	4.64	-	-	-	4.64
Disputed- MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-
Total	**4.64**	-	-	-	**4.64**

Trade payable ageing schedule as at 31 March 2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 year to 2 year	2 year to 3 year	More than 3 years	Total
MSME	-	-	-	-	-
Others	0.05	-	0.22	0.26	0.53
Disputed- MSME	-	-	-	-	-
Disputed- Others	-	-	-	-	-
Total	**0.05**	-	**0.22**	**0.26**	**0.53**

11. Other current liabilities

	As at 31 March 2025	As at 31 March 2024
Statutory liabilities	0.03	0.01
	0.03	**0.01**

12. Current tax liabilities

	As at 31 March 2025	As at 31 March 2024
Current tax liabilities (net of advance tax)	-	-
	-	-

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PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

(Amount in Indian Rupees Millions, unless stated otherwise)

13. Other income

	For the year ended 31 March 2025	For the year ended 31 March 2024
Fair value gain on financial instruments at fair value through profit or loss	-	1.61
Profit on sale of current investment (net)	1.27	-
Interest income on loan to related party (refer note 19)	0.57	-
	1.84	**1.61**

14. Other expenses

	For the year ended 31 March 2025	For the year ended 31 March 2024
Payment to auditor	0.05	0.06
Legal and professional fee	4.59	-
Rates and taxes	0.02	-
	4.66	**0.06**

15. Income tax expenses

	For the year ended 31 March 2025	For the year ended 31 March 2024
Income tax expenses for current year	-	-
	-	-

16. Earning per share

Basic and Diluted EPS amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Profit attributable to equity holders of the Company	(2.82)	1.55
Weighted average number of equity shares at the end of the year	2,00,00,000	20,00,000
Earnings per share		
Basic	**(0.14)**	**0.77**
Diluted	**(0.14)**	**0.77**

PRASAD KUMAR & CO.
FRN-008816C
CHARTERED ACCOUNTANTS

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SUNDAY PROPTECH LIMITED

(Amount in Indian Rupees Millions, unless stated otherwise)

17. Key accounting estimates and assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Critical accounting estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below.

a. Impairment of non-financial asset

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested. The recoverable amount is sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

b. Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values.

18. Commitments and contingencies

	As at 31 March 2025	As at 31 March 2024
A. Capital & other commitments	-	-
B. Contingent liabilities	-	-

19. Related party transactions

a) Names of related parties and related party relationship

Related parties where control exists

Holding Company	Oravel Stays Limited
Fellow subsidiary	OYO Hotels and Homes private Limited My Preferred Transformation And Hospitality Private Limited
Key Management Personnel	Mr. Rakesh Kumar Mr. Vinod Sood Mr. Saurav Agarwal (w.e.f. 30th December 2024)

b) Related party transactions:

(i) Transaction during the year:

Particulars	Holding Company		Fellow subsidiaries	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Loan given during the year				
My Preferred Transformation and Hospitality Private Limited	-	-	22.50	-
Interest income				
My Preferred Transformation and Hospitality Private Limited	-	-	0.57	-
Expense incurrent by group companies on behalf of us				
OYO Hotels and Homes private Limited	-	-	4.20	-
Payment made during the year				
Oravel Stays Limited	0.24	-	-	-
OYO Hotels and Homes private Limited	-	-	0.22	-

(ii) Balances at the year end:

Particulars	Holding Company		Fellow subsidiaries	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Trade payable				
Oravel Stays Limited	-	0.24	-	-
OYO Hotels and Homes private Limited	4.20	-	-	0.22
Financial assets				
My Preferred Transformation and Hospitality Private Limited	-	-	23.01	-
Share capital				
Oravel Stays Limited	20.00	20.00	-	-

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

(Amount in Indian Rupees Millions, unless stated otherwise)

20. Fair values

Set out below, is a comparison by class of the carrying amounts and fair value of the Company's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:

	Carrying value	Fair value	Carrying value	Fair value
	As at 31 March 2025	As at 31 March 2025	As at 31 March 2024	As at 31 March 2024
Financial assets				
Investment in mutual fund	-	-	23.90	23.90
Financial liabilities				
Trade payables	4.64	4.64	0.53	0.53
Total	**4.64**	**4.64**	**0.53**	**0.53**

The management assessed that cash and cash equivalents, other financial assets and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of the financial assets is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

Receivables are evaluated by the company based on parameters such as interest Rates, specific country risk factors, individual creditworthiness of the customer and the risk characteristics of the financed project based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.

21. Fair value hierarchy

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities.

Quantitative disclosures fair value measurement hierarchy for assets and liabilities as at 31 March 2025

			Fair value measurement using		
	Date of valuation	Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial assets and liabilities measured at fair value					
Investment in mutual fund	31 March 2025	-	-	-	-
Trade payables	31 March 2025	4.64	-	4.64	-

Quantitative disclosures fair value measurement hierarchy for assets and liabilities as at 31 March 2024

			Fair value measurement using		
	Date of valuation	Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial assets and liabilities measured at amortised cost					
Investment in mutual fund	31 March 2024	23.90	23.90	-	-
Trade payables	31 March 2024	0.53	-	0.53	-

There are no transfers between levels 1, 2 and 3 during the year

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PRASAD KUMAR & CO. ★ FRN-008816C ★ CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED ★

(Amount in Indian Rupees Millions, unless stated otherwise)

22. Financial risk management objectives and policies

The Company's principal financial liabilities comprise trade payables. 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 cash and short-term deposits that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management is responsible to ensure that Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. All activities for risk management purposes are carried out by specialist teams that have the appropriate skills, experience and supervision. It is the Company's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.

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 and commodity risk. Financial instruments affected by market risk include trade payables and trade receivables.

Interest risk

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, Company have interest bearing fixed deposit. A change in interest rates at the reporting date would not affect significantly on profit or loss and equity.

Liquidity risk

The Company monitors its risk of a shortage of funds doing a liquidity planning exercise. The Company's treasury function reviews the liquidity position on an ongoing basis. The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

	0 to 1 year	More than 1 year	Total
As at 31 March 2025			
Trade payables	4.64	-	4.64
	4.64	-	**4.64**
As at 31 March 2024			
Trade payables	0.53	-	0.53
	0.53	-	**0.53**

Excessive risk concentration

Concentrations arise when a number of counterparties are engaged in similar business activities, or activities in the same geographical region, or have economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations indicate the relative sensitivity of the Company's performance to developments affecting a particular industry. The Company is not exposed to excessive concentration since the customers of the Company are not engaged in similar business activities. The Company derives its revenues and corresponding trade receivables from a large number of customers scattered in different geographical locations.

23. Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep the gearing ratio at an optimum level to ensure that the debt related covenant are complied with. The Company includes within net debt, interest bearing loans and borrowings, less cash and cash equivalents, excluding discontinued operations.There are no financial convenants attached to interest-bearing loans and borrowings that define capital structure requirements.

24. Dues to Micro, Small and Medium Enterprises

To the extent information available with the company, there are no dues to Micro, Small and Medium Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006 for the year ended 31 March, 2025.

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PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

(Amount in Indian Rupees Millions, unless stated otherwise)

25. Ratio analysis and its elements

Ratio	Numerator	Denominator	As at 31 March 2025	As at 31 March 2024	% Change	Reason for variances > 25%
(a) Current ratio	Current assets	Current liabilities	5 45	44 87	-87 85%	Due to change is current liabilities
(b) Debt - equity ratio*	Total debt	Shareholder's equity	NA	NA	NA	Not applicable
(c) Debt service coverage ratio*	Earning for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & lease payments + Principal payments	NA	NA	NA	Not applicable
(d) Return on equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	(0 13)	0 07	287 27%	Due to decrease in profit during the year
(e) Inventory turnover ratio**	Cost of goods sold	Average inventory	NA	NA	NA	Not applicable
(f) Trade receivable turnover ratio^	Net credit sales	Average trade receivables	NA	NA	NA	Not applicable
(g) Trade payable turnover ratio	Net credit purchases	Average trade payables	0 45	0 03	1525 62%	Due to increase in other expenses during the year as compared to 31 March 2024
(h) Net capital turnover ratio^^	Net sales	Average working capital	NA	NA	NA	Not applicable
(i) Net profit ratio^^	Net profit	Net sales	NA	NA	NA	Not applicable
(j) Return on capital employed (ROCE)	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	(0 14)	0 07	-307 30%	Not applicable

*As there is no borrowing as at 31 March 2025 and 31 March 2024.
**As there is no inventory as at 31 March 2025 and 31 March 2024
^As there is no trade receivable as at 31 March 2025 and 31 March 2024
^^As there is no revenue as at 31 March 2025 and 31 March 2024

26. Subsequent events: Subsequent to year end, there are no events requiring adjustments or disclosures in these financial statements

27. Other Statutory Information

i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property
ii) The Company did not have any transactions with Companies struck off.
iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period
iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the respective financial years / period
v) The Company has not advanced or loaned or invested finds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) 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
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
vi) The Company has not received any find from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) 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
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
vii) The Company does not have any transaction which is not recorded in the books of accounts that 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)
viii) The Company has not been declared willful defaulter by any bank or financial Institution or other lender
ix) The Company does not have any Scheme of Arrangements which have been approved by the Competent Authority in terms of sections 230 to 237 of the Act
x) The Company has complied with the the number of layers prescribed under of Section 2(87) of the Act read with the Companies (Restriction on number of Layers) Rules,2017

28. Figures for previous year has been reclassified whereever necessary to conform with current year's classification

As per our report of even date

For Prasad Kumar & Co.
Firm Registration No. 008816C
Chartered Accountants

Shalu Jalan

per Shalu Jalan
Partner
Membership No 516480

Place: Gurugram
Date: 30 June, 2025

PRASAD KUMAR & CO. FRN-008816C CHARTERED ACCOUNTANTS

SUNDAY PROPTECH LIMITED

For and on behalf of the board of directors of
Sunday Proptech Limited

Rakesh Kumar
Director

Place: Gurugram
Date 30 June, 2025

Saurav Agarwal
Saurav Agarwal
Director

Place: Gurugram
Date 30 June, 2025