



HEMADRI & Co.
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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF Future Parking Private Limited

Opinion and Conclusion

I have (a) audited the accompanying Statement of Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying Statement of Financial Results for the quarter and year ended March 31, 2026 of Future Parking Private Limited ("the Company"), ("the Statement"), being submitted by the Company to Apollo Hospitals Enterprise Limited (Entity exercising significant influence/AHEL) for the purposes of enabling AHEL prepare its consolidated financial results pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

(a) Opinion on Annual Financial Results for the year ended March 31, 2026

In my opinion and to the best of my information and according to the explanations given to us, the financial results for the year ended March 31, 2026:

- a. is presented in accordance with the requirements of instructions received from AHEL; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the Company for the quarter and year then ended March 31, 2026.

(b) Conclusion on Unaudited financial results for the quarter ended March 31, 2026

With respect to the Financial Results for the quarter ended March 31, 2026, based on my review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to my attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard and other





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accounting principles generally accepted in India, has not disclosed the information required to be disclosed as per the instructions received from AHEL including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2026

I have conducted the audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of my report. I am 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 my audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. I believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for my audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related financial statements. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the requirement of AHEL. This responsibility also includes 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 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





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preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2026

My objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

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

- Identify and assess the risks of material misstatement of the Financial Results, 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 my 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.





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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified by AHEL.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.





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(b) Review of the Financial Results for the quarter ended March 31, 2026

I conducted my review of the financial results for the quarter ended March 31, 2026, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that I would become aware of all significant matters that might be identified by an audit. Accordingly, I do not express an audit opinion.

Other Matters

The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us (refer Note 4 of the Statement). My report on the Statement is not modified in respect of this matter.

For Hemadri & Co
Chartered Accountants
FRN 017322S


Aderlu Hemadri
Membership No. 227810
UDIN: 26227810CFRSQD5579
Date: 27-04-2026
Place: Chennai

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF FUTURE PARKING PRIVATE LIMITED
Report on the Audit of the Financial Statements**

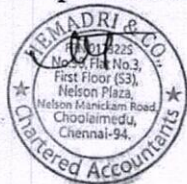
Opinion:

I have audited the accompanying financial statements of **FUTURE PARKING PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows for the year the ended on that date, and a summary of the significant policies and other explanatory information (hereinafter referred to as "the financial statements").

In my opinion and to the best of information and according to the explanations given to me, the aforesaid 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, 2026, the Loss, total comprehensive Income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

I have conducted audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the Independence requirements that are relevant to my audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and I have fulfilled my





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other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to the Board's Report, and Shareholder's Information, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained during the course of my audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the 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 financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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





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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.

In preparing the financial statements, 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.

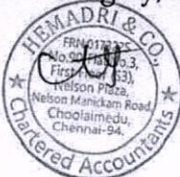
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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.





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- 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, I am also responsible for expressing my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

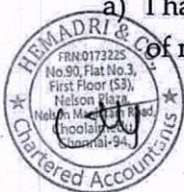
I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, I report that:

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.





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- b) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my 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 relevant books of account.
- d) In my opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) The requirement with respect to the adequacy of the internal financial controls over financial reporting of the company of the company and the operating effectiveness of such controls, is not applicable to the company vide notification dated 13th June 2017.
- 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 my opinion and to the best of my information and according to the explanations given to us, the Company has not paid any remuneration to its directors during the year.
- 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 my opinion and to the best of my 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.
 - iii. There were no amounts which were required to be transferred by the Company to the Investor Education and Protection Fund.





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iv. (a) The management has represented that, to the best of its knowledge and belief, 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 entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, 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 my 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 had not declared any dividend during the year and hence in compliance with section 123 is not applicable.

v. Based on my examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of my audit I did not come across any instance of the audit trail feature being tampered with and audit trail has been preserved by the Company as per the statutory requirements for record retention.





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2. As required by the Companies (Auditor's Report) Order 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, I give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Hemadri & Co.
Chartered Accountants
FRN: 017322S

Aderlu Hemadri
M.No. 227810
UDIN: 26227810WEUKGG5512
Place: Chennai
Date 27-04-2026

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"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under 'Report on Other Legal & Regulatory Requirement' of my report to the Members of FUTURE PARKING PRIVATE LIMITED of even date)

- i. In respect of the Company's Property, Plant and Equipment and Intangible assets
 - (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The company is maintaining proper records showing full particulars of intangible assets.
 - (b) The Company has a regular program of physical verification of its Property, Plant and Equipment (PPE) by which all PPE are verified in a phased manner. In my opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. There were no any material discrepancies found during the year.
 - (c) The Title deed clause is not applicable since the building constructed under the project operates on a Design, Build, Operate, Transfer (DBOT) Basis. Hence the title deeds of the land on which Building constructed are not in the name of the company.
 - (d) The company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.
 - (e) No proceedings have been initiated or are pending against the company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- ii. (a) The Company has no Inventories. Accordingly, the provisions of Clauses 3(ii)(a) of the Order are not applicable to the Company and hence not commented upon.





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- (b) The Company has not been sanctioned working capital limits in excess of Rs. Five crore (Both fund and non fund based) by banks on the basis of security of Current Assets. Accordingly, the provision of clause 3(ii)(b) of the Order is not applicable to it.
- iii. The company has not made investments in, companies, firms, Limited Liability Partnerships and had not granted unsecured loans to other parties, during the year, in respect of which:
- a) The company has not provided any loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year, and hence reporting clause under 3(iii)(a) of the Order is not applicable.
- b) In my opinion, since the investments were not made and hence commenting on the terms and conditions of the grant of loans, during the year which are, prima facie, not prejudicial to the Company's interest, shall not arise
- c) Since the loans were not granted by the Company, commenting on the schedule of repayment of principal and payment of interest if it has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation, does not arise.
- d) Since the Company had not granted loans, commenting on whether there were no overdue amount remaining outstanding as at the balance sheet date, does not arise.
- e) Since the Company had not granted loans, commenting on loan granted by the Company which has fallen due during the year, if has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties, does not arise
- 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 during the year. Hence, reporting under clause 3(iii)(f) is not applicable.
- iv. This clause is not applicable since the Company has not made investments, has not granted any loan or has not provided any guarantee or security as per Section 185 & 186 of the Companies Act, 2013.

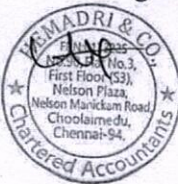




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- v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- vi. The maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- vii. (a) The Company has generally been regular in depositing undisputed statutory dues, including, Income Tax, Goods and Service Tax, and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.
(b) There were no dues in respect of income tax, Goods and service tax, cess and other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- 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). The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of the Order is not applicable to the Company.
- ix. (a) The Company had not defaulted in the repayment of loans or payment of interest to a bank.
(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
(c) The company has not raised any term loans during the year.
(d) On an overall examination of the 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.

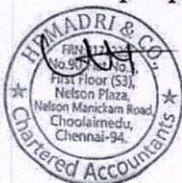




HEMADRI & Co.
Chartered Accountants

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Email : ahemadri@rediffmail.com
ahemadriandco@gmail.com
No.90, Flat No.3, First Floor,(S 3),
Nelson Plaza, Nelson Manickam Road,
Choolaimedu, Chennai - 600 094.

- (e) On an overall examination of the 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.
- (f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) No fraud by the Company and no material 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) There are no complaints received during the year under whistle-blower Mechanism.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- xiii. In my opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable 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) &(b) In my opinion and based on my examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.





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- xv. In my opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) In my opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the financial year covered by my audit.
- 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 financial liabilities, other information accompanying the financial statements and my knowledge of the Board of Directors and Management plans and based on my examination of the evidence supporting the assumptions, nothing has come to my 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. I, however, state that this is not an assurance as to the future viability of the Company. I further state that my reporting is based on the facts up to the date of the audit report and I 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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xx. This clause is not applicable to the Company hence not commented upon.

For Hemadri & Co.
Chartered Accountants
FRN: 017322S

Aderlu Hemadri
M.No. 227810
UDIN: 26227810WEUKGG5512
Place: Chennai
Date: 27-04-2026

ADERLU HEMADRI
Mem No.: 227810
HEMADRI & CO.,
Chartered Accountants
No.90, Flat No.3, First Floor (S3),
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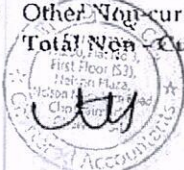


Future Parking Private Limited

Balance Sheet as at 31 March 2026

All amounts are in INR unless otherwise stated

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
I. ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment	5	8,56,13,815	10,48,00,165
(b) Capital Work-in-progress		-	24,58,180
(c) Investment Property	6	2,20,27,412	2,82,54,754
(d) Intangible Assets	7	-	-
(e) Financial Assets		-	-
(i) Investments	8	1,000	5,500
(ii) Trade Receivables		-	-
(iii) Other Financial Assets	9	20,33,409	17,99,071
(f) Other Non-Current Assets		-	-
Total Non - Current Assets		10,96,75,637	13,73,17,669
2. Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Trade Receivables	10	1,12,84,172	77,80,110
(ii) Cash and Cash Equivalents	11	1,23,71,529	1,75,19,084
(iii) Bank Balances Other Than (ii) Above	12	66,87,914	63,06,964
(iv) Other Financial Assets	13	1,44,496	38,496
(c) Current Tax Assets (Net)	14	69,42,220	72,85,854
(d) Other Current Assets	15	2,71,19,558	2,22,43,982
Total Current Assets		6,45,49,889	6,11,74,490
Total Assets		17,42,25,524	19,84,92,159
II. EQUITY AND LIABILITIES			
A. EQUITY			
(a) Equity Share Capital	16	4,90,00,000	4,90,00,000
(b) Other Equity	17	(25,23,36,952)	(22,41,36,645)
Equity attributable to owners of the Company		(20,33,36,952)	(17,51,36,645)
Non Controlling Interest		-	-
Total Equity		(20,33,36,952)	(17,51,36,645)
B. LIABILITIES			
1. Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	21,00,00,000	21,00,00,000
(ii) Other Financial Liabilities	19	15,54,20,486	14,20,91,338
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Non-current Liabilities	20	96,90,744	1,93,81,487
Total Non - Current Liabilities		37,51,11,230	37,14,72,825



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Future Parking Private Limited

Balance Sheet as at 31 March 2026

All amounts are in INR unless otherwise stated

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
2. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade payables	21	21,46,006	18,11,211
(iii) Other financial liabilities	19	-	-
(b) Provisions	22	3,05,240	3,44,768
(c) Current Tax Liabilities (Net)		-	-
(d) Other Current Liabilities	20	-	-
Total Current Liabilities		24,51,246	21,55,979
Total Liabilities		37,75,62,476	37,36,28,804
Total Equity and Liabilities		17,42,25,524	19,84,92,159

See accompanying notes to the financial statements

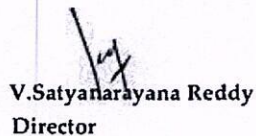
In terms of our report attached

For and on behalf of the Board of Directors

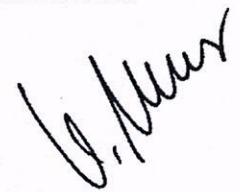
For Hemadri & Co.,
Chartered Accountants
ICAI Firm Regn No: FRN 017322S



Aderlu Hemadri
M.No. 227810
UDIN: 26227810WEUKGG5512
Place: Chennai
Date : 27/04/2026


V. Satyanarayana Reddy
Director

DIN: 00002505



Naveen Varigepalli
Director

DIN: 10057279

ADERLU HEMADRI
Mem No.: 227810
HEMADRI & CO.,
Chartered Accountants
No.90, Flat No.3, First Floor (S3),
Nelson Plaza, Nelson Manickam Road,
Choolaimedu, Chennai-600 094



Future Parking Private Limited

Cash flow statement for the period ended 31st March 2026

All amounts are in INR unless otherwise stated

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
<u>I. Cash flows from operating activities</u>			
Profit / (Loss) before tax for the year		(2,82,00,307)	(1,59,50,978)
Add: Loss on claim of fixed assets damaged			
Adjustments for :			
Notional interest income (as per Ind AS) recognised		(96,90,743)	(2,11,70,073)
Notional finance costs (as per Ind AS) recognised		1,33,29,148	1,21,86,015
Finance costs recognised		1,58,958	2,14,451
Investment income recognised in profit or loss		(6,30,131)	(8,00,383)
Depreciation and amortisation of non-current assets		3,00,79,764	3,03,83,208
Movements in working capital:			
(Increase)/decrease in trade receivables		(35,04,062)	30,49,421
(Increase)/decrease in other financial assets		(3,40,338)	(2,35,829)
(Increase)/decrease in Investment		4,500	9,500
(Increase)/decrease in current tax assets		3,43,634	(49,654)
(Increase)/decrease in other current assets		(48,75,576)	(61,54,162)
(Decrease)/Increase in trade and other payables		3,34,795	11,973
Increase/(decrease) in provisions		(39,528)	(4,02,558)
(Decrease)/increase in other liabilities		-	-
Cash generated from operating activities		(30,29,886)	10,90,931
Less: Tax paid/ tax assets		-	-
Cash generated from operating activities before extraordinary items		(30,29,886)	10,90,931
Net cash generated from / (used in)		(30,29,886)	10,90,931
Operating activities			
<u>II. Cash flows from investing activities</u>			
Payments to acquire financial assets		-	-
Disposal of fixed assets		15,43,610	-
Interest received		6,30,131	8,00,384
Payments for CWIP		24,58,180	(24,58,180)
Purchase of Fixed asset		(62,09,680)	(3,92,940)
Net cash generated from investing activities		(15,77,760)	(20,50,736)
<u>III. Cash flows from financing activities</u>			
Interest paid		(1,58,958)	(2,14,451)



24

(1,58,958)

(2,14,451)

Future Parking Private Limited

Cash flow statement for the period ended 31st March 2026

All amounts are in INR unless otherwise stated

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
Net cash (used in) financing activities		(1,58,958)	(2,14,451)
Net increase in cash and cash equivalents		(47,66,603)	(11,74,256)
Cash and cash equivalents at the beginning of the year		2,38,26,048	2,50,00,305
Cash and cash equivalents at the end of the year		1,90,59,443	2,38,26,048
As per Books		1,90,59,443	2,38,26,048

In terms of our report attached

For and on behalf of the Board of Directors

For Hemadri & Co.,
Chartered Accountants
ICAI Firm Regn No: FRN 017322S

Aderlu Hemadri
M.No. 227810
UDIN: 26227810WEUKGG5512
Place: Chennai
Date : 27/04/2026

V.Satyanarayana Reddy
Director

DIN: 00002505

Naveen Varigepalli
Director

DIN: 10057279

ADERLU HEMADRI
Mem No.: 227810
HEMADRI & CO.,
Chartered Accountants
No.90, Flat No.3, First Floor (S3),
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Future Parking Private Limited

Statement of profit and loss for the period ended 31st March 2026

All amounts are in INR unless otherwise stated

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
I Revenue from Operations	23	4,52,57,111	3,98,21,060
II Other Income	24	1,05,19,933	3,63,02,860
III Total Income (I+II)		<u>5,57,77,044</u>	<u>7,61,23,920</u>
IV Expenses:			
(i) Finance costs	25	1,35,15,698	94,83,211
(ii) Depreciation and amortisation expense	26	3,00,79,764	3,03,83,208
(iii) Other expenses	27	4,03,81,889	5,22,08,479
Total expenses (IV)		<u>8,39,77,351</u>	<u>9,20,74,897</u>
V Profit/(loss) before tax (III-IV+V+VI)		<u>(2,82,00,307)</u>	<u>(1,59,50,978)</u>
VI Tax expenses:			
(1) Current tax	28	-	-
(2) Deferred tax	28	-	-
VII Profit/ (Loss) for the period from continuing operations (V-VI)		<u>(2,82,00,307)</u>	<u>(1,59,50,978)</u>
VIII Profit/ (Loss) for the year (VI+VII)		<u>(2,82,00,307)</u>	<u>(1,59,50,978)</u>
Other Comprehensive Income:			
(i) Items that will not be reclassified to profit or loss		-	-
(ii) Items that will be reclassified to profit or loss		-	-
IX Total other comprehensive income for the year		<u>-</u>	<u>-</u>
X Total comprehensive income for the period (VIII+IX)		<u>(2,82,00,307)</u>	<u>(1,59,50,978)</u>
Profit for the year attributable to:			
Owners of the Company		<u>(2,82,00,307)</u>	<u>(1,59,50,978)</u>
Other comprehensive income for the year attributable to:			
Owners of the Company		<u>-</u>	<u>-</u>
Total comprehensive income for the year attributable to:			
Owners of the Company		<u>(2,82,00,307)</u>	<u>(1,59,50,978)</u>
Paid Up Share capital @ FV of Rs.10 each		4,90,00,000	4,90,00,000
Reserves and Surplus (excluding Revaluation Reserve)		(25,23,36,952)	(24,00,87,622)
Earnings per equity share (for continuing operation):			
Basic (in Rs.)		(5.76)	(3.26)
Diluted (in Rs.)		(5.76)	(3.26)

See accompanying notes to the financial statements

In terms of our report attached

For and on behalf of the Board of Directors

For Hemadri & Co.,
Chartered Accountants

ICAI Firm Regn No: FRN 0173225

Aderlu Hemadri
M.No. 227810

UDIN: 26227810WEUKG5512

Place: Chennai

Date : 27/04/2026

ADERLU HEMADRI

Mem No.: 227810

HEMADRI & CO.,

Chartered Accountants

No.90, Flat No.3, First Floor (53),

Nelson Plaza, Nelson Manickam Road, V. Satyanarayana Reddy

Choolaimedu, Chennai - 600 604

Director

DIN: 00002505

Naveen Varigepalli
Director

DIN: 10057279

Future Parking Private Limited

Notes to the financial statements for the year ended March 31, 2026

1 General Information

The company was incorporated on 17th July 2009. The company is a joint venture company of Marg Limited and Apollo Hospitals Enterprise Limited. The company was engaged in construction of the Multi Level Car Parking (MLCP) at Wallace Garden, Greaves Road, Chennai and has adapted advanced technology which has high level of safety by providing cameras, sensors, encoders, automatic brakes etc. The construction of the project is completed vide the certificate issued by Chennai Metropolitan Development Authority dated 27th October 2015. Commercial operations started with effect from 20th January 2016. With the assurance and backing of the advanced technology in providing parking solutions and mitigating parking problems of public, Future Parking Private Ltd [FPPL] is confident of replicating similar projects in many more hospitals owned by Apollo in future.

2 Application of new and revised Ind ASs

The company has applied all the applicable Ind ASs notified by the MCA. There are no Ind AS that have not been applied by the company.

3 Significant accounting policies

3.1 Statement of compliance

The financial statements have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015.

Upto the year ended March 31, 2016, the Company prepared its financial statements in accordance with the requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Company's first Ind AS financial statements. The date of transition to Ind AS is April 1, 2015.

3.2 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

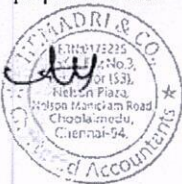
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair 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 such a basis, except for share-based payment transactions that are within the scope of Ind AS 102, leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

The principal accounting policies are set out below.

3.3 Revenue recognition

3.3.1 Rendering of services - Parking Services

Revenue primarily comprises fees charged for parking services. Services include Two Wheeler and four Wheeler parking. Parking is broadly categorised as daily customers and monthly customers. Charges for daily customers are on hourly basis and for monthly customers one time payment for the month is charged. In cases where monthly customer utilize the parking service and has not made the payment the same is recorded as accrued income and in cases of monthly customers from whom the parking charges are received in advance are recorded as prepaid income.



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3.3.2 Other Services

- ### 3.4 Leasing

3.4.1 The Company as lessor

3.4.2 The Company as lessee

3.5 Taxation

3.5.1 Current tax

3.5.2 Deferred tax

3.5.3 Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.



Future Parking Private Limited

Notes to the financial statements for the year ended March 31, 2026

3.6 1. Property, plant and equipment

Land and buildings held for use in the supply of services, or for administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses.

Fixtures, plant and lift equipment are stated at cost less accumulated depreciation and accumulated impairment losses. All repairs and maintenance costs are charged to the income statement during the financial period in which they are incurred.

Properties in the course of construction for production, supply or administrative purposes are carried at cost, less any recognised impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Depreciation is recognised so as to write off the cost of assets (other than properties under construction) less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Estimated useful lives of the Tangible Assets are as follows:

Buildings - Freehold	14 years
Plant and Machinery	14 years
Electrical installations	10 years
Office Equipment	5 years
Furniture and Fixtures	10 years
Computers	6 years

An item of property, plant and equipment is derecognised 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 property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

3.6 2. Investment Property:

Based on the area let out on lease for commercial purposes, value equivalent to the total land and building area have been considered as Investment Property (Refer Note 4 (b)).

Estimated useful lives of the Investment Property is as follows:

Investment Property	14 years
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3.7 Intangible assets

3.7.1 Useful lives of intangible assets

Estimated useful lives of the intangible assets are as follows:

Purchased Software	5 years
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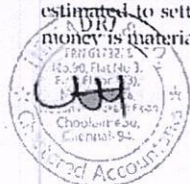
3.7.2 Deemed cost on transition to Ind AS

For transition to Ind AS, the Company has elected to continue with the carrying value of all of its tangible and intangible assets recognised as of April 1, 2015 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

3.8 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).



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Future Parking Private Limited

Notes to the financial statements for the year ended March 31, 2026

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

3.8.1 Other Provisions

Other provisions (including third-party payments for malpractice claims) which are not covered by insurance and other costs for legal claims are recognised based on legal opinions and management judgment.

3.9 Financial instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

3.10 Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets

3.10.1 Investments in equity instruments

Company measures the investment in equity at fair value.

3.11 Financial liabilities and equity instruments

3.11.1 Classification as debt or equity

Debt and equity instruments issued by a Company entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

3.11.2 Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by a Company entity are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

3.11.3 Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

3.11.4 Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.



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Future Parking Private Limited

Notes to the financial statements for the year ended March 31, 2026

Financial guarantee contracts issued by a Company entity are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 18.

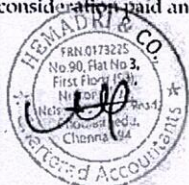
3.11.5 Financial liabilities subsequently measured at amortised cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

3.11.6 Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.



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Future Parking Private Limited

Note 4: Statement of Changes in Equity

All amounts are in INR unless otherwise stated

a. Share Capital

Particulars	Amount
Balance as at March 31, 2025	4,90,00,000
Changes in equity share capital during the year	-
Balance as at March 31, 2026	4,90,00,000

b. Other Equity

Particulars	Reserves and Surplus			Total
	Other Equity	Retained earnings	Ind AS Transition	
Balance as at March 31, 2025	3,86,282	(22,62,52,730)	17,29,804	(22,41,36,645)
Profit/(Loss) for the Period	-	(2,82,00,307)	-	(2,82,00,307)
Other comprehensive income for the year, net of income tax	-	-	-	-
Total comprehensive income for the Period	-	(2,82,00,307)	-	(2,82,00,307)
Balance as at March 31, 2026	3,86,282	(25,44,53,038)	17,29,804	(25,23,36,952)



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Future Parking Private Limited
Notes to the financial statements

All amounts are in INR unless otherwise stated

5. Property, Plant and Equipment

Description of Assets	Buildings - Freehold	Plant and Machinery	Electrical Installations	Office Equipment	Furniture and Fixtures	Computers	Vehicles	Total
I. Cost or deemed cost								
Balance as at 31 March, 2025	14,12,67,806	16,21,93,347	1,50,01,585	18,04,547	3,91,887	12,34,478	6,700	32,19,02,550
Additions during the period	27,82,680	26,60,000	-	-	-	7,67,000	-	62,09,680
Deletions during the period	1,42,164	14,01,446	-	-	-	-	-	15,43,610
Balance as at 31 March, 2026	14,39,08,323	16,34,54,100	1,50,01,585	18,04,550	3,91,887	20,01,478	6,700	32,65,68,620
II. Accumulated depreciation and impairment								
Balance as at 31 March, 2025	9,51,67,940	10,52,22,632	1,40,10,897	13,62,774	3,57,649	9,78,195	2,299	21,71,02,386
Depreciation for the period	1,01,60,400	1,25,29,197	8,54,765	93,218	22,878	1,91,294	670	2,38,52,422
Elimination upon disposal of assets	-	-	-	-	-	-	-	-
Balance as at 31 March, 2026	10,53,28,340	11,77,51,829	1,48,65,662	14,55,992	3,80,527	11,69,489	2,969	24,09,54,808
III. Carrying Amount								
Balance as at 31 March, 2025	4,60,99,866	5,69,72,915	9,90,688	4,41,777	34,238	2,56,283	4,401	10,48,00,168
Additions (Net of carrying value of assets disposed)	26,40,516	12,58,554	-	-	-	7,67,000	-	46,66,070
Depreciation expenses	(1,01,60,400)	(1,25,29,197)	(8,54,765)	(93,218)	(22,878)	(1,91,294)	(670)	(2,38,52,422)
Balance as at 31 March, 2026	3,85,79,982	4,57,02,272	1,35,923	3,48,559	11,360	8,31,989	3,731	8,56,13,815



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Future Parking Private Limited
Notes to the financial statements

All amounts are in INR unless otherwise stated

6. Investment Property

Particulars	Building-Investment Property	Total
I. Cost or deemed cost		
Building (Multi-level Car Park)		
Balance as at 31 March, 2025	8,65,83,494	8,65,83,494
Additions		
Disposals		
Balance as at 31 March, 2026	8,65,83,494	8,65,83,494
II. Accumulated amortization and impairment		
Balance as at 31 March, 2025	5,83,28,740	5,83,28,740
Amortisation expense	62,27,342	62,27,342
Eliminated on Disposals		
Balance as at 31 March, 2026	6,45,56,082	6,45,56,082
III. Carrying amount		
Balance as at 31 March, 2025	2,20,70,218	2,20,70,218
Additions		
(Net of carrying value of assets disposed)	-	-
Amortisation expenses	(62,27,342)	(62,27,342)
Balance as at 31 March, 2026	2,20,27,412	2,20,27,412

7. Intangible Assets

Particulars	Computer Software	Total
I. Cost or deemed cost		
Balance as at 31 March, 2025	75,023	75,023
Additions	-	-
Disposals	-	-
Adjustment/Reclassification	-	-
Balance as at 31 March, 2026	75,023	75,023



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Future Parking Private Limited
Notes to the financial statements

All amounts are in INR unless otherwise stated

II. Accumulated amortization and impairment

Balance as at 31 March, 2025	75,023	75,023
Amortisation expense	-	-
Eliminated on Disposals	-	-
Adjustment/Reclassification	-	-
Balance as at 31 March, 2026	75,023	75,023

III. Carrying amount

Balance as at 31 March, 2025	-	-
Additions (Net of disposals)	-	-
Amortisation expenses	-	-
Adjustment/Reclassification	-	-
Balance as at 31 March, 2026	-	-

Note no. 5, 6 & 7

Carrying amounts of:	As at 31 March 2026	As at 31 March 2025
(i) Property	3,85,79,982	3,60,09,308
(ii) Plant and equipment	4,70,33,833	4,41,99,244
(iii) Capital work-in-progress		
(iv) Building - Investment Property	2,20,27,412	2,20,70,218
(Fair Value as at 31.03.2026 - Rs. 34.07 Crores)		
(Fair Value as at 31.03.2025 - Rs. 31.86 Crores)		
Total	10,76,41,227	10,22,78,770



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Future Parking Private Limited

Notes to the financial statements for the year ended 31.03.2026

All amounts are in Rs. unless otherwise stated

Particulars	Gross Block			As at 31-Mar-2026	Accumulated Depreciation			As at 31-Mar-2026	NET BLOCK	
	As at 1-Apr-2025	Additions	Deletions		As at 1-Apr-2025	For the year ended 31-03-2026	Deletions		As at 1-Apr-2025	As at 31-Mar-2026
INTANGIBLE ASSETS										
Computer Software	75,023	-	-	75,023	75,023	-	-	75,023	-	-
TANGIBLE ASSETS										
Building	22,78,51,301	27,82,680	1,42,164	23,04,91,817	15,34,96,685	1,63,87,741		16,98,84,426	7,43,54,616	6,06,07,391
Plant & Machinery	16,21,95,546	26,60,000	14,01,446	16,34,54,100	10,52,22,632	1,25,29,197		11,77,51,829	5,69,72,914	4,57,02,270
Electrical Installation	1,50,01,585	-	-	1,50,01,585	1,40,10,897	8,54,765		1,48,65,662	9,90,688	1,35,923
Office Equipment	18,04,550	-	-	18,04,550	13,62,772	93,218		14,55,990	4,41,778	3,48,560
Furniture and Fittings	3,91,887	-	-	3,91,887	3,57,648	22,878		3,80,526	34,239	11,361
Computer	12,34,479	7,67,000	-	20,01,479	9,78,195	1,91,294	-	11,69,490	2,56,284	8,31,989
Vehicle	6,700	-	-	6,700	2,299	670		2,969	4,401	3,731
Total	40,85,61,071	62,09,680	15,43,610	41,32,27,141	27,55,06,151	3,00,79,764	-	30,55,85,915	13,30,54,920	10,76,41,226



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Future Parking Private Limited
Notes to the financial statements

All amounts are in INR unless otherwise stated

8. Non Current Investments

Particulars	As at 31 March 2026	As at 31 March 2025
Investment carried at Cost		
(a) Investment in Equity instruments	1,000	5,500
Total	1,000	5,500

9. Non Current Financial Assets

Particulars	As at 31 March 2026	As at 31 March 2025
Rent Receivables		
Interest Receivable		
Security Deposits	16,62,150	14,00,220
Financial guarantee asset	1,10,363	1,37,955
Other Receivables	2,60,896	2,60,896
Total	20,33,409	17,99,071

10. Trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables	1,12,84,172	77,80,110
Total	1,12,84,172	77,80,110

Age-wise classification of trade receivables:

Trade Receivables As at 31 March 2026	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - Considered Good	1,12,84,172	-	-	-	-	1,12,84,172
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Good-credit impaired	-	-	-	-	-	-
Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables-Considered Good-credit impaired	-	-	-	-	-	-
Total	1,12,84,172	-	-	-	-	1,12,84,172

Trade Receivables As at 31 March 2025	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - Considered Good	77,80,110	-	-	-	-	77,80,110
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Good-credit impaired	-	-	-	-	-	-
Disputed Trade Receivables - Considered Good	-	-	-	-	-	-
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables-Considered Good-credit impaired	-	-	-	-	-	-
Total	77,80,110.00	-	-	-	-	77,80,110.00



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Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

11. Cash and Cash Equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
In Current Accounts	1,20,24,126	1,72,92,194
Cash on hand	3,47,403	2,26,890
Total	1,23,71,529	1,75,19,084

12. Other Bank Balances

Particulars	As at 31 March 2026	As at 31 March 2025
Margin money Deposits	38,25,087	38,25,087
Term Deposit Account	28,62,827	24,81,877
Total	66,87,914	63,06,964

13. Current Financial Assets

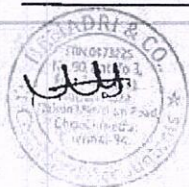
Particulars	As at 31 March 2026	As at 31 March 2025
Rent Receivables		
Other Advances	32,496	32,496
Accrued Income	1,12,000	6,000
Total	1,44,496	38,496

14. Current Tax Assets (Net)

Particulars	As at 31 March 2026	As at 31 March 2025
Tax refund receivable	69,42,220	72,85,854
Total	69,42,220	72,85,854

15. Other Current Assets

Particulars	As at 31 March 2026	As at 31 March 2025
Advance to suppliers	1,97,60,625	1,58,41,322
Prepaid Expenses	70,74,993	65,22,970
Net Statutory Dues	2,83,940	(1,20,310)
Total	2,71,19,558	2,22,43,982



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Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

16. Share Capital

(a) Equity Share Capital

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised Share capital : 50,00,000 fully paid equity shares of Rs. 10 each	5,00,00,000	5,00,00,000
Issued and subscribed capital comprises: 49,00,000 fully paid equity shares of Rs. 10 each	4,90,00,000	4,90,00,000

(b) Preference Share Capital

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised Share capital : 21,00,000 fully paid Preference shares of Rs.100 each	21,00,00,000	21,00,00,000
Issued capital comprises: 9% non-cumulative redeemable preference shares face value of Rs.100/- each	21,00,00,000	21,00,00,000

[Note - Preference Share Capital being redeemable in nature, have been considered as financial liability and accordingly have been disclosed in Note 18 under " borrowings ". Note 16 (b) is solely for the informative disclosure of authorised and issued preference share capital.]

16.1 Fully paid up equity shares

Particulars	As at 31 March 2026	As at 31 March 2025
Number of shares	49,00,000	49,00,000
Share capital(Amount)	4,90,00,000	4,90,00,000
Movements	-	-
Total	4,90,00,000	4,90,00,000

Fully paid equity shares, which have a par value of Rs.10, carry one vote per share and carry a right to dividends.

16.2 Details of equity shares held by the holding company, its subsidiaries and associates

Particulars	Holding / Subsidiary / Associate Company	Fully paid ordinary shares
As at 31 March 2026		
Shareholding by Apollo Hospitals Enterprise Limited-Equity **	Holding Company	24,01,000
As at 31 March 2025		
Shareholding by Apollo Hospitals Enterprise Limited-Equity **	Holding Company	24,01,000

** By virtue of exercising control over the operations and on the Board of directors of Future Parking Private Limited, Apollo Hospitals Enterprise Limited (AHEL) is defined as a Holding Company as at 31-03-2026 as per IND AS 110 regardless of Marg Ltd's shareholding of 51% of equity share capital as at 31-03-2026 and remaining 49% of the equity share capital only by AHEL as at 31-03-2026.



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Future Parking Private Limited
Notes to the financial statements

All amounts are in INR unless otherwise stated

16.3 Details of shares held by each shareholder holding more than 5% shares

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares held	% holding of shares	Number of Shares held	% holding of shares
Fully paid equity shares				
MARG Limited	24,99,000	51%	24,99,000	51%
Apollo Hospitals Enterprise Limited	24,01,000	49%	24,01,000	49%
Total	49,00,000	100%	49,00,000	100%

Shares held by promoters at the end of the year			% Change during the year
Name of the Promoter	No. of Shares	% of total shares	
MARG Limited	24,99,000	51%	0

17. Other Equity

Particulars	As at 31 March 2026	As at 31 March 2025
Retained earnings	(25,44,53,038)	(22,62,52,730)
Other Equity (Guarantee)	3,86,282	3,86,282
Ind AS Transition Reserve	17,29,804	17,29,804
Total	(25,23,36,952)	(22,41,36,645)

Retained Earnings

Particulars	As at 31 March 2026	As at 31 March 2025
Balance at beginning of year	(22,62,52,730)	(21,03,01,753)
Profit attributable to owners of the Company	(2,82,00,307)	(1,59,50,978)
Balance at the end of the year	(25,44,53,038)	(22,62,52,730)

18. Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
	21,00,00,000	21,00,00,000
9% non-cumulative redeemable preference shares face value of Rs.100/- each		
Total	21,00,00,000	21,00,00,000

(a) Redeemable preference shares can be redeemed by the investor at any time upto the period of 15 years from the date of allotment. As per the approval of the shareholders at EGM dt. 25.03.2016, it may be redeemed after 15 years shall not exceed 20 years from the date of allotment.



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Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

19. Other Financial Liabilities

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non Current	Current	Non Current	Current
i) Others :-				
Retention Money	-	-	-	-
Lease Deposit Liability (Present value)	15,54,20,486	-	14,20,91,338	-
Total	15,54,20,486	-	14,20,91,338	-

20. Other Liabilities

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non Current	Current	Non Current	Current
Deferred Rent	96,90,744	-	1,93,81,488	-
Other Current Liability	-	-	-	-
Total	96,90,744	-	1,93,81,488	-

21. Trade Payables

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non Current	Current	Non Current	Current
Trade payables	21,46,006	-	-	18,11,211
Sundry Creditors - Others	-	-	-	-
Total	21,46,006	-	-	18,11,211

As at March 31, 2026 and March 31, 2025, there were no outstanding dues to Micro, Small and Medium Enterprises. There is no interest due or outstanding on the same. During the year ended March 31, 2025, there was no amount paid beyond the appointed day as defined in the Micro, Small and Medium Enterprises Development Act 2006.

Future Parking Private Limited
Notes to the financial statements

All amounts are in INR unless otherwise stated

Age-wise classification of trade payables:

As at 31 March 2026

Particulars	Outstanding For Following Periods From Due Date Of Payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(I) MSME	-	-	-	-	-
(II) Others	21,46,006	-	-	-	21,46,006
(iii) Disputed dues MSME	-	-	-	-	-
(iii) Disputed dues Others	-	-	-	-	-
Total	21,46,006	-	-	-	21,46,006

As at 31 March 2025

Particulars	Outstanding For Following Periods From Due Date Of Payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(I) MSME	-	-	-	-	-
(II) Others	18,11,211	-	-	-	18,11,211
(iii) Disputed dues MSME	-	-	-	-	-
(iii) Disputed dues Others	-	-	-	-	-
Total	18,11,211	-	-	-	18,11,211

22. Provisions

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non Current	Current	Non Current	Current
Other provisions	3,05,240	-	-	3,44,768
Total	3,05,240.00	-	-	3,44,768



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Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

23 Revenue from Operations

The following is an analysis of the Company's revenue for the year from continuing operations

Particulars	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
(a) Other operating revenues					
-Operating lease rental income from Investment Property	97,41,206	84,70,614	84,70,614	3,89,64,824	3,38,82,456
-Parking fees	13,25,992	10,99,559	11,83,062	48,32,077	45,11,970
-Facilities Charges	3,92,854	3,37,331	3,35,308	14,60,210	14,26,634
Total	1,14,60,052	99,07,504	99,88,983	4,52,57,111	3,98,21,060

24 Other Income

Particulars	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
a) Interest income					
Interest income earned on financial assets that are not designated at fair value through profit or loss:					
- Bank deposits (at amortised cost)	2,15,189	5,01,025	1,34,755	6,27,093	8,00,339
- Other financial assets carried at amortised cost	-	-	-	-	-
Interest Received -others	-	-	-	-	-
- Reversal of excess interest expense provided for financial liabilities [Note (i)]	-	-	-	-	2,81,14,542
Interest on IT Refund	1,99,058	-	-	1,99,058	1,19,877
Miscellaneous Income	-	1,19,910	3	3,038	44
Sub-Total	4,14,247	6,20,935	1,34,758	8,29,189	2,90,34,802
b) Other gains and losses					
Net gain/(loss) arising on financial liabilities carried at FVTPL (i)	24,22,686	24,22,686	24,22,686	96,90,744	72,68,058
Profit on Insurance Claim	-	-	-	-	-

Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

Sub-Total	24,22,686	24,22,686	24,22,686	96,90,744	72,68,058
Total	28,36,933	30,43,621	25,57,444	1,05,19,933	3,63,02,860

25 Finance costs

Particulars	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
Continuing operations					
Interest costs :-					
Interest on bank overdrafts and loans (other than those from related parties) including bank charges	(24,992)	(35,606)	1,646	1,58,958	2,14,451
Interest Expense arising on financial liabilities carried at FVTPL	33,32,287	30,46,504	30,46,504	1,33,29,148	92,41,169
Guarantee Expense	6,898	6,898	6,898	27,592	27,592
Total interest expense for financial liabilities not classified as at FVTPL	33,14,193	30,17,796	30,55,048	1,35,15,698	94,83,211
Less: Amounts included in the cost of qualifying assets	-	-	-	-	-
Total	33,14,193	30,17,796	30,55,048	1,35,15,698	94,83,211

26 Depreciation and amortisation expenses

Particulars	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
Depreciation of property, plant and equipment pertaining to continuing operations (Note 5)	56,92,987	60,99,374	59,66,284	2,38,52,422	2,41,98,672
Depreciation of investment property (Note 6)	15,42,626	15,58,842	15,24,954	62,27,342	61,84,535
Amortisation of intangible assets (Note 7)	-	-	-	-	-
Total	72,35,614	76,58,216	74,91,238	3,00,79,764	3,03,83,208



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Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

27 Other expenses

Particulars	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
Concession fees	25,06,305	23,89,927	23,37,972	98,39,016	91,66,667
Parking fees paid	-	-	-	1,821	510
Power and fuel	4,36,619	5,49,017	4,71,490	19,47,906	17,10,862
Rent	17,250	17,250	17,250	69,000	69,000
Repairs to Machinery	8,05,995	8,45,073	8,81,074	35,39,814	34,28,294
Software maintenance	-	-	-	1,37,899	1,37,899
Insurance	10,99,749	10,43,783	9,85,827	42,33,514	39,92,603
Printing & Stationery	29,857	32,698	37,392	1,20,344	1,36,663
Security Charges	4,63,833	4,81,736	5,80,662	22,04,976	16,95,344
Legal & Professional Fees	1,04,700	55,700	80,500	3,75,200	4,07,200
Audit Fee	75,000	75,000	75,000	3,60,000	3,45,000
Outsourcing Expenses	48,33,879	35,86,540	38,01,036	1,56,25,401	1,35,55,825
Miscellaneous expenses	38,542	1,75,449	65,078	19,26,998	4,05,238
Reversal of excess rent [Note (ii)]	-	-	-	-	1,71,57,375
Total	1,04,11,728	92,52,173	93,33,280	4,03,81,889	5,22,08,479
Outsourcing Expenses	48,33,879	35,86,540	38,01,036	1,56,25,401	1,35,55,825
Security Charges	4,63,833	4,81,736	5,80,662	22,04,976	16,95,344
Total Outsourcing Expenses	52,97,712	40,68,276	43,81,698	1,78,30,377	1,52,51,169
Payments to auditors					
a) For audit	75,000	75,000	75,000	3,60,000	3,45,000



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Future Parking Private Limited

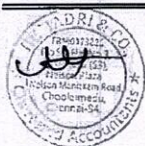
Notes to the financial statements

All amounts are in INR unless otherwise stated

28 Income taxes relating to continuing operations

Income tax recognised in profit or loss

Particulars	Quarter ended 31 March, 2026	Quarter ended 31 December, 2025	Quarter ended 31 March, 2025	Year ended 31 March, 2026	Year ended 31 March, 2025
Current tax					
In respect of current year	-	-	-	-	-
In respect of prior years	-	-	-	-	-
Total	-	-	-	-	-
Deferred tax					
On fair value of lease deposit - Ind AS Adjustment	-	-	-	-	-
On depreciation and amortisation	-	-	-	-	-
Total in respect of the current year	-	-	-	-	-
Total income tax expense recognised in the current year relating to continuing operations	-	-	-	-	-



by [Signature]

Future Parking Private Limited

Notes to the financial statements

All amounts are in INR unless otherwise stated

29 Related Party Disclosures

The following is the list of related parties:

- a. Holding Company – Apollo Hospitals Enterprise Limited *
- b. List of subsidiaries, where control existed during the year - Nil
- c. Entity exercising significant influence - Nil
- d. The following transactions were carried out with the related parties during the course of the business:

Particulars	Holding Company-AHEL	
	As at 31 March 2026	As at 31 March 2025
Current Account Transactions	59,51,803	43,84,695
Rental expenses	69,000	69,000
Rental Income from AHEL	3,89,64,824	3,38,82,456

- e. The following balances were outstanding at the end of the reporting period:

Particulars	Holding Company-AHEL	
	As at 31 March 2026	As at 31 March 2025
Current account transactions [DR Bal]	1,97,60,625	1,38,08,822
Rent Receivable	1,12,86,944	77,80,110
Rent Payable	6,785	6,785
Letter of comfort	5,50,00,000	5,50,00,000
Preference Share Capital	21,00,00,000	21,00,00,000
Lease Deposit	17,00,00,000	17,00,00,000

* By virtue of exercising control over the operations and on the Board of directors of Future Parking Private Limited, Apollo Hospitals Enterprise Limited (AHEL) is defined as a Holding Company as at 31.03.2026 & 31.03.2025, as per IND AS 110 regardless of Marg Ltd's shareholding of 51% of equity share capital as at 31.03.2026 & 31.03.2025 and AHEL holds 49% of the equity share capital as at 31.03.2026 and 31.03.2025.



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30 As per Para No.29 of IND AS 12, Income Taxes, "When there are insufficient taxable temporary differences relating to the same taxation authority and the same taxable entity, the deferred tax asset is recognised to the extent that: (a) it is probable that the entity will have sufficient taxable

profit relating to the same taxation authority and the same taxable entity in the same period as the reversal of the deductible temporary difference (or in the periods into which a tax loss arising from the deferred tax asset can be carried back or forward). In evaluating whether it will have sufficient taxable profit in future periods, an entity ignores taxable amounts arising from deductible temporary differences that are expected to originate in future periods, because the deferred tax asset arising from these deductible temporary differences will itself require future taxable profit in order to be utilised; or (b) tax planning opportunities are available to the entity that will create taxable profit in appropriate periods."

Since it is not probable that the entity will have sufficient taxable profit in future periods, deferred tax asset on carry forward business losses and unabsorbed depreciation is not recognized till the date of the balance sheet.



by V. K. M.

31 Contingent Liabilities:

(A) Sl.No.	Nature of Guarantee	Name of the Bank	Amount	Name of beneficiary
1	Performance Guarantee	ICICI BANK	3,00,00,000	Greater Chennai Corporation
2	Bank Guarantee	ICICI BANK	1,01,64,460	Greater Chennai Corporation

32 Ratios - Refer Annexure separately enclosed

33 Disclosures as per amended provisions of the Companies Act, 2013. Please refer the additional notes separately enclosed.

34 The previous year figures were regrouped/reclassified wherever necessary and disclosed as per the IND AS.

In terms of our report attached

For and on behalf of the Board of Directors

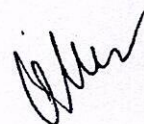
For Hemadri & Co.,
Chartered Accountants
ICAI Firm Regn No: FRN 017322S


Aderlu Hemadri
M.No. 227810
UDIN: 26227810WEUKGG5512
Place: Chennai
Date : 27/04/2026

ADERLU HEMADRI
Mem No.: 227810
HEMADRI & CO.,
Chartered Accountants
No.90, Flat No.3, First Floor (S3)
Nelson Plaza, Nelson Manickam Road,
Choolaimedu, Chennai- 600 094.




V. Satyanarayana Reddy
Director
DIN: 00002505


Naveen Varigepalli
Director
DIN: 10057279

Future Parking Private Limited
Ratios for the year ended 31st March 2026

Note 32

S.no	Paticulars	For the year ended 31st March 2026	For the year ended 31st March 2025
1	Current Ratio	26.33	28.37
2	Debt Equity Ratio	(1.84)	(2.12)
3	Debt Service Coverage Ratio	Not Applicable	Not Applicable
4	Return on Equity	0.15	0.10
5	Inventory turnover ratio	Not Applicable	Not Applicable
6	Trade receivable ratio	Not Applicable	Not Applicable
7	Trade payble turnover ratio	17.92	16.59
8	Net capital turnover ratio	0.73	0.67
9	Net profit ratio	(0.62)	(0.40)
10	Return on capital employed	(4.23)	(0.46)
11	Return on investment	Not Applicable	Not Applicable

For the year ended 31st March 2025

Credit purchases made during the year	2,99,54,014.00
Average trade payable during the year	18,05,224.50
Capital employed	3,48,63,355.37

For the year ended 31st March 2026

Credit purchases made during the year	3,54,59,407.00
Average trade payable during the year	19,78,608.50
Capital employed	66,63,047.88

Avg Equity	(18,92,36,798)	(16,71,61,156)
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Additional Notes as per the amended Schedule III of the Companies Act, 2013

TITLE DEEDS OF IMMOVEABLE PROPERTY NOT HELD IN THE NAME OF THE COMPANY						
Line item in Balance sheet	Description of item of property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is promoter, director or relative or employee of them	Property held since which date	Reasons for not being held in the name of the company
Property Plant and Equipment (Note 5)	Building- Investment property	2,20,27,412	Greater Chennai Corporation	No	27-10-2015	The property ownership is retained by the Corporation Of Chennai & concession agreement is entered into by the major Equity shareholder of the company M/S Mang Limited with the Corporation Of Chennai for a period of 20 years (18 years of operation & 2 years of construction) till the period ended 29th September 2030.

b) Loans or advances to specified persons

Type of Borrower	Current Period 31.03.2026		Previous Period 31.03.2025	
	Amount Outstanding	% of total	Amount Outstanding	% of total
Promoters	Nil	Nil	Nil	Nil
Directors	Nil	Nil	Nil	Nil
KMP's	Nil	Nil	Nil	Nil
Related Parties	Nil	Nil	Nil	Nil
Total				

c) Capital work in progress

CWIP	AMOUNT IN CWIP FOR A PERIOD OF 31 MARCH 2026				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-
Total					

d) BORROWING SECURED AGAINST CURRENT ASSETS

The company does not have any borrowing secured against current assets.
summary of reconciliation and reasons of material discrepancies:



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Future Parking Private Limited
Note 33

Quarter	Name of Bank	Particulars of securities provided	Amount as per books of account	Amount reported in quarterly statement	Difference	Reasons for material discrepancies
30th Jun'25	NA	Nil	Nil	Nil	Nil	Nil
30th Sep'25	NA	Nil	Nil	Nil	Nil	Nil
31st Dec'25	NA	Nil	Nil	Nil	Nil	Nil
31st Mar'26	NA	Nil	Nil	Nil	Nil	Nil

e) RELATIONSHIP WITH STRUCK OFF COMPANIES

The company does not have any relationship with the struck off companies

Name of struck off company	Nature of transaction with struck off company	Balance outstanding	Relationship with the struck off company, if any, to be disclosed	Balance outstanding as at previous period	Relationship with the struck off company, if any, to be disclosed
Nil	Investment in securities	Nil	Nil	Nil	Nil
Nil	Receivables	Nil	Nil	Nil	Nil
Nil	Payables	Nil	Nil	Nil	Nil
Nil	Shares held in struck off company	Nil	Nil	Nil	Nil
Nil	Other outstanding balances	Nil	Nil	Nil	Nil

- f) The Company does not have any benami Properties.
- g) The Company has not been declared as a willful defaulter by any of the banks.
- h) There were no instances where the Company had failed to register its charges or satisfaction by the statutory due date.
- i) The Company does not have any CSR liability since it had incurred losses for the last 3 financial years.
- j) The Company did not borrow any funds during the financial year.



By V. K. K.