

INDEPENDENT AUDITOR'S REPORT

To the Members of **Rose Realty Private Limited**

1) Report on the Financial Statements

We have audited the accompanying financial statements of **Rose Realty Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2015, and the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

2) 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 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 free from material misstatement, whether due to fraud or error.

2) Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

3) Opinion

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



- (a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- (b) In the case of the Statement of Profit and Loss, of the loss incurred for the year ended on that date; and
- (c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

4) Report on Other Legal and Regulatory Requirements

- a) As required by the Companies (Auditor's Report) Order, 2015 (the Order) issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
- b) As required by section 143 (3) of the Act, we report that:
 - i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) In our opinion ,proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.;
 - iii) 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;
 - iv) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Account) Rules, 2014;
 - v) On the basis of written representations received from the directors as on March 31, 2015, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of section 164(2) of the Act.
 - vi) 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 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 to the Investor Education and Protection Fund by the Company.

FF-3,Stutee Building
Bank Street, Karol Bagh,
New Delhi - 110005

May 25, 2015

Deora & Associates
Chartered Accountants
Firm Registration No.

By the hand of



Priyanka Goyal
Partner

Membership No. 534053



ANNEXURE TO INDEPENDENT AUDITOR'S REPORT

(Annexure referred to in paragraph 5)

- i) The Company does not own any fixed asset. Accordingly, provisions of clauses (i) (a) and (i) (b) of paragraph 3 of the Order are not applicable to the Company.
- ii) The Company does not own any inventory. Accordingly, provisions of clauses (ii) (a), (ii) (b) and (ii) (c) of paragraph 3 of the Order are not applicable to the Company.
- iii) The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Act, Accordingly, the provisions of clause 3(iii)(a) and (b) of the Order are not applicable to the Company.
- iv) In our opinion and according to the information and explanations given to us, there are adequate internal control systems commensurate with the size of the Company and the nature of its business with regards to purchase of fixed assets and rendering of services. The activities of the Company do not involve purchase of inventory and the sale of goods. During the course of our audit, we have not observed any continuing failure to correct major weaknesses in internal control systems.
- v) The Company has not accepted any deposits from the public within the meaning of section 73 or any other relevant provisions of the Act and the rules framed there under.
- vi) The Central Government has not prescribed the maintenance of cost records under section 128 of the Act for any of the services rendered by the Company.
- vii)
 - a) According to the information and explanations given to us the provisions of Employees Provident Fund Act, 1952, and Employees' State Insurance Act, 1948 are not applicable to the Company and on the basis of our examination of the books of account, the Company has generally been regular in depositing the undisputed statutory dues applicable to the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of aforesaid dues were outstanding as at March 31, 2015, for a period of more than six months from the date they became payable.
 - b) According to the information and explanations given to us, there are no dues of income tax, sales tax, wealth tax, service tax, duty of customs, duty of excise, value added tax and cess that have not been deposited by the Company with appropriate authorities on account of dispute.
 - c) There is no amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under.
- viii) The company does not have accumulated losses at the year end. The Company has incurred any cash losses during the financial year covered by our audit but not in the immediately preceding financial year.
- ix) The Company did not have any outstanding dues to a financial institution or bank or debenture holders.
- x) According to the information and explanations given to us, the Company has given guarantee for loans taken by its ultimate Holding Company from Banks and financial Institutions in our opinion, the terms and condition thereof are not prejudicial to the interest of the Company.



- xi) The Company has not obtained any term loans.
- xii) According to the information and explanations given to us, no frauds on or by the Company has been noticed or reported during the year.

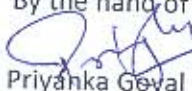
FF-3, Stutee Building,
Bank Street, Karol Bagh,
New Delhi - 110005

May 25, 2015

Deora & Associates
Chartered Accountants

Firm Registration No. 022619N

By the hand of


Priyanka Goyal

Partner

Membership No. 534053



ROSE REALTY PRIVATE LIMITED
H-65,Connaught Circus,New delhi-110001
BALANCE SHEET AS AT MARCH 31, 2015

	Notes	As at March 31, 2015 Rs.	As at March 31, 2014 Rs.
I. EQUITY AND LIABILITIES			
Shareholders' fund			
a) Share capital	2	500,000	500,000
b) Reserves and surplus	3	227,495	451,924
		<u>727,495</u>	<u>951,924</u>
Current liabilities			
a) Short term borrowings	4	3,691,160	248,500
b) Other current liabilities	5	32,304	85,343
c) Short term provisions	6	-	5,035
		<u>3,723,464</u>	<u>338,878</u>
TOTAL		<u><u>4,450,959</u></u>	<u><u>1,290,802</u></u>
II. ASSETS			
Non current assets			
a) Other non current assets	7	-	-
Current assets			
a) Cash and bank balances	8	1,016,181	935,983
b) Other current assets	9	24,831	354,819
c) Short term Loan and Advance	10	3,409,947	-
		<u>4,450,959</u>	<u>1,290,802</u>
TOTAL		<u><u>4,450,959</u></u>	<u><u>1,290,802</u></u>
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO THE FINANCIAL STATEMENTS	2-22		

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

Deora & Associates
Chartered Accountants
By the hand of



Priyanka Goyal
Partner
Membership no. 534053



Directors



Omi Chand Rajput(DIN 03103444)
Flat No-B.G .06,B Tower,Princess Park,Sector 86,
Budena,Faridabad,Haryana-121001



Achhey Lal(DIN 03055611)
210, Laxmi Vihar, Prem Nagar,-3, Nangloi,Delhi-41

May 25, 2015
Delhi

ROSE REALTY PRIVATE LIMITED
H-65, Connaught Circus, New Delhi-110001
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2015

	Notes	For the year ended March 31, 2015 Rs.	For the year ended March 31, 2014 Rs.
I INCOME			
Revenue from Operations	11	18,000,000	-
Other income	12	69,057	61,118
Total income		18,069,057	61,118
II EXPENSES			
Cost of Sales	13	18,185,160	-
Finance Cost	14	18,821	-
Other expenses	15	89,505	26,662
Total expenses		18,293,486	26,662
III Profit before tax (I - II)		(224,429)	34,456
IV Tax expense			
Current tax		-	11,148
V (Loss) for the year from continuing operations (III - IV)		(224,429)	23,308
VI Earnings per share [equity share, par value of Rs. 10 (Rs. 10) each]			
- Basic and Diluted	18	(4.49)	0.47
SIGNIFICANT ACCOUNTING POLICIES	1		
NOTES TO THE FINANCIAL STATEMENTS	2-22		

The accompanying notes are an integral part of the financial statements.
As per our report of even date.

Deora & Associates
Chartered Accountants
By the hand of



Priyanka Goyal
Partner
Membership no. 534053



Directors



Omi Chand Rajput (DIN 03103444)
Flat No-B.G .06, B Tower, Princess Park, Sector 86,
Budena, Faridabad, Haryana-121001



Achhey Lal (DIN 03055611)
210, Laxmi Vihar, Prem Nagar, -3, Nangloi, Delhi-41

May 25, 2015
Delhi

1 SIGNIFICANT ACCOUNTING POLICIES

a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared in accordance with the Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention, on accrual basis. GAAP comprises mandatory accounting standards as prescribed by section 133 of the Companies Act, 2013 ("the 2013 Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b) RECOGNITION OF REVENUE AND EXPENDITURE

Income and expenditure are accounted for on accrual basis.

c) CASH FLOW STATEMENT

Cash flows are reported using indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

d) EARNINGS PER SHARE

The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard 20 on Earnings Per Share. Basic EPS is computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

e) UNAMORTISED EXPENDITURE

Unamortised expenditure is amortised over a period of five years.

f) CASH AND CASH FLOW STATEMENT

In the Cash Flow Statement, cash and cash equivalents includes cash in hand, demand deposits with banks, other short term highly liquid investments with original maturity of three months or less.



	As at March 31, 2015 Rs.	As at March 31, 2014 Rs.
2 SHARE CAPITAL		
Authorized		
50,000 (50,000) equity shares of Rs. 10 (Rs. 10) each	500,000	500,000
Issued, subscribed, and fully paid up		
50,000 (50,000) equity shares of Rs 10 (Rs. 10) each fully paid up	500,000	500,000

a) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

	As at March 31, 2015		As at March 31, 2014	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Number of shares outstanding at the beginning of the year	50,000	500,000	50,000	500,000
Number of shares outstanding at the end of the year	50,000	500,000	50,000	500,000

b) Terms/rights attached to equity shares

The Company has only one class of equity share having a par value of Rs. 10 per share. Each shareholder of equity shares is entitled to one vote per share. The Company declares and pays dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. 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 each shareholder.

c) Shares held by holding Company, Anant Raj Limited.

*50,000 (*50,000) equity shares of Rs. 10 (Rs. 10) each fully paid up	500,000	500,000
---	---------	---------

*Includes 6 (6) equity shares held by nominees of the holding company, Anant Raj Limited.

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

	As at March 31, 2015		As at March 31, 2014	
	Number	% holding	Number	% holding
Equity Shares of Rs. 10 (Rs. 10) each fully paid up:				
- Anant Raj Limited	50,000	100%	50,000	100%



ROSE REALTY PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2015

	As at March 31, 2015 Rs.	As at March 31, 2014 Rs.
3 RESERVES AND SURPLUS		
Surplus as per Statement of Profit and Loss		
Opening balance	451,924	428,616
Addition during the year	(224,429)	23,308
Balance at the end of the year	<u>227,495</u>	<u>451,924</u>
4 SHORT TERM BORROWINGS		
(Unsecured)		
a) Loan from related party*	3,691,160	248,500
<p>*Loan from related party of Rs 2,48,500 represents 10% interest bearing unsecured loan obtained from the holding company, which is repayable on demand. Incremental loan of Rs. 3,442,660 from holding company represents 10% interest bearing unsecured loan, repayable on divestment of the project. There is no default in repayment of principal or payment of interest due as at the year end.</p>		
5 OTHER CURRENT LIABILITIES		
1) Interest Payable	16,939	-
2) Expenses payable	13,483	13,483
3) Other payables		
-TDS payable	1,882	9,700
- Bank Overdraft	-	62,160
	<u>32,304</u>	<u>85,343</u>
6 SHORT TERM PROVISION		
a) Provision for income tax (net off of taxes paid)	-	5,035
7 OTHER NON CURRENT ASSETS		
a) Unamortised expenditure		
Opening balance	1,622	3,243
Less: Written off during the year	1,622	1,621
	-	1,622
Less: Current portion of unamortised expenditure (Refer notes 9)	-	1,622
	-	-
8 CASH AND BANK BALANCES		
a) Cash and cash equivalents		
i) Balance with bank in current account	21,257	-
ii) Cash on hand	5,231	5,266
	<u>26,488</u>	<u>5,266</u>
b) Other bank balances		
i) Deposits with original maturity of more than 3 months but less than 12 months	989,693	930,717
	<u>1,016,181</u>	<u>935,983</u>
9 OTHER CURRENT ASSETS		
a) Interest accrued but not due	24,831	21,697
b) Unamortised expenditure	-	1,622
c) Stamp papers in hand	-	331,500
	<u>24,831</u>	<u>354,819</u>



	For the year ended March 31, 2015 Rs.	For the year ended March 31, 2014 Rs.
10 SHORT TERM LOAN AND ADVANCES		
Advance Recoverable in Cash Or in Kind	3,403,000	-
Income Tax Refundable	6,947	-
	<u>3,409,947</u>	<u>-</u>
11 REVENUE FROM OPERATIONS		
Revenue from sale of land	18,000,000	-
12 OTHER INCOME		
Interest income	69,057	61,118
13 COST OF SALES		
Cost of land	18,185,160	-
14 FINANCE COST		
Interest paid	18,821	-
15 OTHER EXPENSES		
a) Audit fees	13,483	13,483
b) Bank charges	618	550
c) Filing fees	19,200	4,312
d) Legal & professional	12,612	4,496
e) Unamortised expenditure written off	1,622	1,621
f) TDS Late filling fees	35	2,200
g) Loss on refund of stamp Paper	33,330	-
h) Misc Exp.	8,605	-
	<u>89,505</u>	<u>26,662</u>

16 Contingent liability (to the extent not provided for):

The Company, being the holder of residual interest in lands transferred under business development agreement to its holding company, Anant Raj Limited, has guaranteed the loans obtained by its holding company by mortgaging its interest in lands, relevant details whereof are as under:

	As at March 31, 2015 Rs.	As at March 31, 2014 Rs.
(i) In respect of term loans and working capital facilities* [Against which outstanding amount of term loans and working capital facilities as at March 31, 2015, was Rs. 6,81,01,18,118 (Rs. 8,62,38,56,642).	10,850,000,000	11,674,800,000

* The Company holds a counter guarantee from the holding company enforceable in the event of the aforesaid banks enforcing the guarantee given by the Company.



- 17 The Company had entered into a business development agreement with Anant Raj Limited, the holding company whereby the Company had given irrevocable development rights in respect of identified lands acquired by the Company in favor of its holding company entitling the holding company to develop, market, sell, realize and retain the entire sale proceeds of the project to be developed by it on such land. The title of land is with the Company.
- 18 The earning considered in ascertaining the Company's EPS is the net profit after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period. The weighted diluted earnings per equity share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the period.

Particulars		For the year ended March 31, 2015	For the year ended March 31, 2014
Profit attributable to equity shareholders	Rs.	(224,429)	23,308
Nominal value of equity shares	Rs.	10	10
Weighted average number of equity shares outstanding during the year	No.	50,000	50,000
Basic and diluted earnings per share	Rs.	(4.49)	0.47

19 Related Party Disclosures:

Pursuant to Accounting Standard (AS-18) on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India following parties are to be treated as related parties along with their relationships:

- a) List of related parties where control exists and other related parties with whom transactions have taken place and relationships:

Holding Company

Anant Raj Limited

Fellow Subsidiaries

Aakashganga Realty Private Limited
 Advance Buildcon Pvt. Ltd.
 Anant Raj Cons. & Development Pvt. Ltd.
 Anant Raj Hotels Ltd.
 Anant Raj Housing Ltd.
 Anant Raj Infrastructure Pvt. Ltd.
 Anant Raj Projects Ltd.
 Ankur Buildcon Pvt. Ltd.
 A-Plus Estates Pvt. Ltd.
 AR Login 4 Edu Private Limited
 Anant Raj Estates Management Services Ltd.*
 BBB Realty Pvt. Ltd.

Blossom Buildtech Pvt. Ltd.
 Bolt Properties Pvt. Ltd.
 Capital Buildcon Pvt. Ltd.
 Capital Buildtech Pvt. Ltd.
 Carnation Buildtech Pvt. Ltd.
 Century Promoters Pvt. Ltd.
 Echo Buildtech Pvt. Ltd.
 Echo Properties Pvt. Ltd.
 Elegant Buildcon Pvt. Ltd.
 Elegent Estates Pvt Ltd.
 Elevator Buildtech Pvt. Ltd.
 Elevator Promoters Pvt. Ltd.



ROSE REALTY PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2015

Elevator Properties Pvt. Ltd.	Park View Promoters Pvt. Ltd.
Empire Promoters Pvt. Ltd.	Pasupati Aluminium Ltd.
Excellent Inframart Pvt. Ltd.	Pelikan Estates Pvt. Ltd.
Fabulous Builders Pvt. Ltd.	Pioneer Promoters Pvt. Ltd.
Four Construction Pvt. Ltd.	Rapid Realtors Pvt. Ltd.
Gadget Builders Pvt. Ltd.	Redsea Realty Pvt. Ltd.
Gagan Buildtech Pvt. Ltd.	Rising Realty Pvt. Ltd.
Glaze properties private limited	Rolling Construction Pvt. Ltd.
Goodluck Buildtech Pvt. Ltd.	Romano Estates Pvt. Ltd.
Grand Buildtech Pvt. Ltd.	Romano Infrastructure Pvt. Ltd.
Grand Park Estates Pvt. Ltd.	Romano Projects Pvt. Ltd.
Grand Park Buildtech Pvt. Ltd.	Romano Tiles Pvt. Ltd.
Grandstar Realty Pvt. Ltd.	Roseview Buildtech Pvt. Ltd.
Greatways Buildtech Pvt. Ltd.	Roseview Properties Pvt. Ltd.
Greatway Estates Pvt. Ltd.#	Romano Estate Managements Services Ltd.**
Green Retreat and Motels Pvt. Ltd.	Saffron View Properties Pvt. Ltd.##
Green Valley Builders Pvt. Ltd.	Saiguru Buildmart Pvt. Ltd.
Green View Buildwell Pvt. Ltd.	Sand Storm Buildtech Pvt. Ltd.
Green Way Promoters Pvt. Ltd.	Sartaj Developers & Promoters Pvt. Ltd.
Greenline Buildcon Pvt. Ltd.	Sovereign Buildwell Pvt. Ltd.
Greenline Promoters Pvt. Ltd.	Spring View Developers Pvt. Ltd.
Greenwood Properties Pvt. Ltd.	Springview Properties Pvt. Ltd.
Gujarat Anant Raj Vidhyanagar Ltd.	Suburban Farms Pvt. Ltd.
Hamara Realty Pvt. Ltd.	Three Star Realty Pvt. Ltd.
Oriental Meadows Ltd.	Townsend Construction & Equipment Pvt. Ltd.
Oriental Promoters Pvt. Ltd.	Tumhare Liye Realty Pvt. Ltd.
Papillion Buildtech Pvt. Ltd.	Twenty First Developers Pvt. Ltd.
Papillon Buildcon Pvt. Ltd.	Vibrant Buildmart Pvt. Ltd.
Park Land Construction & Equipment Pvt. Ltd.	West Land Buildcon Pvt. Ltd.
Park Land Developers Pvt. Ltd.	Woodland Promoters Pvt. Ltd.

* Incorporated on November 5, 2014

** Incorporated on February 26, 2015

Transferred on September 29, 2014

Transferred on August 25, 2014

Partnership firm in which holding company is partner

Ganga Bishan & Company

Key management Personnel

Omi Chand Rajput

Director

B M Singh

Director

Nutan Nakra

Director

Achhey Lal

Director

Note: The above parties have been identified by the management.



ROSE REALTY PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2015

b) Transaction during the year with related parties (excluding reimbursements):

Sl. No.	Nature of Transactions	Related Party	For the year ended March 31, 2015 Rs.	For the year ended March 31, 2014 Rs.
1	Short term borrowings received from holding company	Anant Raj Limited	3,818,160	455,000
2	Short term borrowings repaid to holding company	Anant Raj Limited	375,500	558,000
3	Guarantee for loans given	Anant Raj Limited	3,600,000,000	6,174,800,000
4	Interest paid	Anant Raj Limited	18,821	-

c) Amount outstanding as at March 31, 2015

Sl. No.	Account Head	Related Party	As at March 31, 2015 Rs.	As at March 31, 2014 Rs.
1	Short term borrowing repayable to holding company	Anant Raj Limited	3,691,160	248,500
2	Other Current Liabilities	Anant Raj Limited	16,939	-

- 20 In the opinion of the management, the current assets, if realized in the ordinary course of business, would realize a sum equal to that stated in the Balance Sheet.
- 21 Figures and words in brackets relate to the previous year unless otherwise indicated.
- 22 Previous year figures have been regrouped or recast, wherever necessary, in order to confirm to this year's presentation.

Signatures to the above notes which form an integral part of the Balance Sheet and the Statement of Profit and Loss.

Directors



Omi Chand Rajput(DIN 03103444)
Flat No-B.G .06,B Tower,Princess Park,Sector 86,
Budena,Faridabad,Haryana-121001



Achhey Lal(DIN 03055611)
210, Laxmi Vihar, Prem Nagar,-3, Nangloi,Delhi-41



May 25, 2015
Delhi

ROSE REALTY PRIVATE LIMITED
H-65,Connaught Circus,New delhi-110001
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2015

	For the year ended March 31, 2015 Rs.	For the year ended March 31, 2014 Rs.
A. CASH FLOW FROM OPERATIONS		
Profit before tax from continuing operations	(224,429)	34,456
Unamortised expenditure written off	1,622	1,621
Interest Paid	18,821	
Interest received	(69,057)	(61,118)
Operating profit before working capital changes	(273,043)	(25,041)
Increase/(Decrease) in Other current liabilities	(53,039)	71,860
Decrease/(Increase) in Other current assets	328,366	(3,794)
Increase/(Decrease) in Short term provision	(5,035)	608
Decrease/(Increase) in Short term loan and Advances	(3,409,947)	
Cash generated from operation	(3,412,698)	43,632
Tax paid during the year	-	(11,148)
Net cash from operating activities	(A) (3,412,698)	32,484
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in bank deposits (having original maturity of more than 3 months but less than 12 months)	(58,976)	(51,210)
Interest received	69,057	61,118
Net cash from investing activities	(B) 10,081	9,908
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Increase)/Decrease in short term borrowings	3,442,660	(83,000)
Interest Paid	(18,821)	
Net cash from financing activities	(C) 3,423,839	(83,000)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(A+B+C) 21,222	(40,608)
Cash and cash equivalents - Opening balance	5,266	45,874
Cash and cash equivalents - Closing balance	26,488	5,266

Note: Figures in brackets indicate cash outflow.

This is the Cash Flow Statement referred to in our report of even date.


Deora & Associates
Chartered Accountants
By the hand of


Priyanka Goyal
Partner
Membership no. 534053



May 25, 2015
Delhi

Directors



Omi Chand Rajput(DIN 03103444)
Flat No-B.G .06,B Tower,Princess Park,Sector 86,
Budena,Faridabad,Haryana-121001



Achhey Lal(DIN 03055611)
210, Laxmi Vihar, Prem Nagar,-3, Nangloi,Delhi-41