

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To the members of **Century Promoters Private Limited**

1) Report on the Financial Statements

We have audited the accompanying financial statements of **Century Promoters Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the 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 are free from material misstatement, whether due to fraud or error.

3) Auditor's Responsibility

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

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

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 financial control relevant to the Company's preparation of the financial statements that give a true and fair view 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 the 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.

4) Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2017, and its loss and its cash flows for the year ended on that date.

5) Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 (the Order) issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by section 143 (3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule 2014.
- e) On the basis of written representations received from the directors as on March 31, 2017, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017, from being appointed as a director in terms of section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Flat No.102B 2nd Floor,
Pocket –A, DDA Flats,
Harihar Apartments,
Ashok Vihar, Phase -II
Delhi-110052

Delhi
May 20, 2017

A.K. Jindal & Associates
Chartered Accountants
Firm Registration No. 006659N
By the hand of

Ashok Gupta
Partner
Membership No. 085175

Annexure-A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2017, we report that:

- (i) The Company does not own any fixed assets. Thus, provisions of clause (i)(a), (i)(b) and (i)(c) of paragraph 3 of the order are not applicable to the Company.
- (ii) The Company does not own any inventory. Thus, paragraph 3(ii) of the Order is not applicable to the Company.
- (iii) The Company has granted loans to body corporate covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
 - (a) In our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the body corporate listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company
 - (b) In the case of the loans granted to the body corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated.
 - (c) There are no overdue amounts in respect of the loan granted to a body corporate listed in the register maintained under section 189 of the Act.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, wherever applicable, with respect to the loans and investments made by the Company.
- (v) The Company has not accepted any deposits from the public.
- (vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, in respect of activities carried out by the Company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess and other statutory dues. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31 March 2017 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 statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

- (viii) The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable to the Company.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable to the Company.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) According to the information and explanations given to us, the Company had not paid any managerial remuneration. Hence, paragraph 3(xi) of the order is not applicable to the Company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

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Ashok Gupta
Partner
Membership No. 085175

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of **Century Promoters Private Limited** ("the Company") as of 31 March 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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A.K. Jindal & Associates
Chartered Accountants
Firm Registration No. 006659N
By the hand of

Ashok Gupta
Partner
Membership No. 085175

CENTURY PROMOTERS PRIVATE LIMITED
H-65, Connaught Circus, New Delhi-110001
BALANCE SHEET AS AT MARCH 31, 2017

	Notes	As at March 31, 2017 Rs.	As at March 31, 2016 Rs.	As at April 01, 2015 Rs.
I. ASSETS				
Non-Current assets				
(a) Financial Assets				
(i) Investments	3	63,373,040	63,373,040	63,373,040
(ii) Loans	4	16,115,000	15,805,000	15,495,000
(b) Other Non Current Assets	5	4,291,695	4,291,695	4,291,695
Current assets				
(a) Financial assets				
(i) Cash and cash equivalent	6	20,273	18,990	25,661
(b) Other Current Assets	7	20,497	20,497	20,497
(c) Current Tax Asset (Net)	8	-	-	2,278
TOTAL		<u>83,820,505</u>	<u>83,509,222</u>	<u>83,208,171</u>
II. EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital	9	500,000	500,000	500,000
(b) Other Equity	10	34,317,321	34,331,416	34,348,759
		<u>34,817,321</u>	<u>34,831,416</u>	<u>34,848,759</u>
Non Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	11	48,955,000	48,640,000	48,330,000
Current liabilities				
(a) Financial Liabilities				
(i) Other	12	19,721	19,721	19,721
(b) Others Current Liabilities	13	28,463	18,085	9,691
TOTAL		<u>83,820,505</u>	<u>83,509,222</u>	<u>83,208,171</u>
CORPORATE INFORMATION	1			
SIGNIFICANT ACCOUNTING POLICIES	2			
NOTES TO THE FINANCIAL STATEMENTS	3-21			

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

As per our report of even date attached

for A.K.Jindal & Associates

Chartered Accountants

Firm Registration No. 006659 N

By the hand of

For and on behalf of the Board of Directors

Century Promoters Private Limited.

Ashok Gupta
Partner
Membership No. 085175
Place: New Delhi
Date: May 20, 2017

Anjani Kr Prashar, Director
DIN: 03510886
A2-32-B, Keshav Puram,
Lawrence Road,
Delhi- 11 0035

Jai Prakash, Director
DIN: 07290022
119/1, Rameshwar Nagar,
No-1, Azadpur, North West
Delhi-11 0033

CENTURY PROMOTERS PRIVATE LIMITED
H-65, Connaught Circus, New Delhi-110001
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2017

	Notes	For the year ended March 31, 2017 Rs.	For the year ended March 31, 2016 Rs.
I INCOMES			
Other income	14	-	82
Total income		-	82
II EXPENSES			
Other expenses	15	14,096	17,425
Total expenses		14,096	17,425
III Profit/(Loss) before tax (I - II)		(14,096)	(17,343)
IV Tax expense			
Current tax		-	-
V Profit/(Loss) after tax (III - IV)		(14,096)	(17,343)
VIII Earnings per share [equity share, par value of Rs. 10 (Rs. 10) each]			
Basic and Diluted	13	(0.28)	(0.35)
CORPORATE INFORMATION	1		
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NOTES TO THE FINANCIAL STATEMENTS	3-21		

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As per our report of even date attached

for A.K.Jindal & Associates

Chartered Accountants

Firm Registration No. 006659 N

By the hand of

For and on behalf of the Board of Directors

Century Promoters Private Limited

Ashok Gupta
Partner
Membership No. 085175
Place: New Delhi
Date: May 20, 2017

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CENTURY PROMOTERS PRIVATE LIMITED
H-65, Connaught Circus, New Delhi-110001
Statement of Charges in Equity for the year ended March 31,2017

Particulars	Equity share capital	Other equity		Total equity attributable to equity share holders of the Company
		Reserves and surplus	Retained earnings	
		Rs.	Rs.	
Balance as at April 1, 2015	500,000	34,348,759	34,848,759	
Profit for the year ended March 31, 2016		(17,343)	(17,343)	
Balance as at March 31, 2016	500,000	34,331,416	34,831,416	
Profit for the year ended March 31, 2017		(14,096)	(14,096)	
Balance as at March 31, 2017	500,000	34,317,321	34,817,321	

CORPORATE INFORMATION	1
SIGNIFICANT ACCOUNTING POLICIES	2
NOTES TO THE FINANCIAL STATEMENTS	3-21

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

for A.K.Jindal & Associates
Chartered Accountants
Firm Registration No. 006659 N
By the hand of

For and on behalf of the Board of Directors
Century Promoters Private Limited

Ashok Gupta
Partner
Membership No. 085175
Place:New Delhi
Date:May 20, 2017

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1 Corporate Information

Century Promoters Private Limited is wholly owned subsidiary of Anant Raj Limited, domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is primarily engaged in business of real estate.

2 SIGNIFICANT ACCOUNTING POLICIES

a) BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

i) Accounting Convention

The Financial Statements are prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) Amendments Rules, 2016.

Beginning April 1, 2016 the company has first adopted Ind AS with a transition date of April 1, 2015. For all periods upto and including the year ended March 31, 2016, the company prepared its financial statements in accordance with the accounting standards notified under the section 133 of the Companies Act, 2013 read together with companies (Accounts) Rules, 2014 (Indian GAAP).

The company has adopted all applicable standards and the adoption was carried out in accordance with Ind AS 101 - 'First Time Adoption Of Indian Accounting Standards.

Exemptions availed as per Ind AS 101:

Fair Value of Financial Assets and Liabilities :

As per the Ind AS exemption, the Company has not fair valued the financial assets and liabilities retrospectively and has measured the same prospectively.

ii) Basis of Measurement

The Financial Statements have been prepared on an accrual basis and in accordance with the Historical cost convention, unless otherwise stated. These financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (the Act) [Companies (Ind AS) Rules, 2015] and other relevant provisions of the Act. All assets and liabilities are classified into current and non-current based on the operating cycle of less than twelve months or based on the criteria of realisation/settlement with in twelve months period from

iii) Cash and Cash equivalents

Cash and cash equivalents for the purpose of Cash Flow Statement comprise cash at hand and balances with banks (including cheques in hand), which are free for withdrawal and usage and short term investment with an original maturity of three months or less.

iv) Functional and Presentation currency

The functional and presentation currency of the Company is the Indian Rupees

b) Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

c) Recognition of Revenue and Expenditure

Income and expenditure are accounted for on accrual basis.

d) Financial Instruments

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivable which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Investment in subsidiaries

Investment in subsidiaries is carried at cost in the separate financial statement.

e) Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a Non - Cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of incomes or expense associated with Investing or Financing cash-flows. The Cash flow from operating, investing and financing activities of the company are segregated.

f) Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

g) Contingent Liabilities/Assets

Contingent Liabilities and contingent assets are not recognised in the books of accounts. Provisions are made for the reliably estimated amount of present obligation to pay for the past events. Contingent liabilities are appropriately disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

h) Tax expenses:

- a) Current income tax is measured and accounted based on the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961 at the tax rates prevailing during the year.
- b) Deferred tax is measured and accounted based on the tax rates and tax laws enacted or substantively enacted at the Balance sheet date.

i) Exceptional Items

Exceptional items are disclosed separately in the financial statements where it is necessary to do so to provide further understanding of the financial performance of the Company. They are material items of income or expense that have been shown separately due to the significance of their nature or amount.

	March 31,2017	March 31,2016	April 01,2015
3 Investment in equity instruments (fully paid up)			
(a) Unquoted			
(i) Investment in subsidiaries			
50,000 (50,000) equity shares of Rs. 10 (Rs. 10) each fully paid up:			
In Redsea Realty Pvt Ltd	63,373,040	63,373,040	63,373,040
	<u>63,373,040</u>	<u>63,373,040</u>	<u>63,373,040</u>
4 Loans			
Unsecured, considered good			
Loans to related parties			
(i) - Subsidiary companies	16,115,000	15,805,000	15,495,000
	<u>16,115,000</u>	<u>15,805,000</u>	<u>15,495,000</u>
5 Other Non Current Assets			
(i) MAT Credit entitlement	4,291,695	4,291,695	4,291,695
	<u>4,291,695</u>	<u>4,291,695</u>	<u>4,291,695</u>
6 Cash and Cash Equivalent			
a) Cash and cash equivalents			
i) Balance with bank in current account	12,775	11,492	18,123
ii) Cash on hand	7,498	7,498	7,538
	<u>20,273</u>	<u>18,990</u>	<u>25,661</u>
7 Other Current Assets			
a) Interest accrued but not due	20,497	20,497	20,497
	<u>20,497</u>	<u>20,497</u>	<u>20,497</u>
8 Current tax asset			
(a) income tax receivables (net off provision for tax)	-	-	2,278
	<u>-</u>	<u>-</u>	<u>2,278</u>
9 EQUITY			
SHARE CAPITAL			
Authorized Share Capital			
50,000 (50,000) equity Shares of Rs.10 /- (Rs.10/-) each	500,000	500,000	500,000
Issued subscribed and fully paid up			
50,000 (50,000) equity Shares of Rs.10 /- (Rs.10/-) each	500,000	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, 2017		As at March 31, 2016		As at April 1, 2015	
	Number	Amount (Rs.)	Number	Amount (Rs.)	Number	Amount (Rs.)
Number of shares outstanding at the beginning of the year	50,000	500,000	50,000	500,000	50,000	500,000
Number of shares outstanding at the end of the year	<u>50,000</u>	<u>500,000</u>	<u>50,000</u>	<u>500,000</u>	<u>50,000</u>	<u>500,000</u>

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.

	March 31, 2017		March 31, 2016				
c) Shares held by the 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, 2017		As at March 31, 2016		As at April 1, 2015		
	Number	% holding	Number	% holding	Number	% holding	
Equity Shares of Rs. 10 (Rs. 10) each fully paid up:							
- Anant Raj Limited	50,000	100%	50,000	100%	50,000	100%	
					March 31, 2017	March 31, 2016	April 01, 2015
					Rs.	Rs.	Rs.
10 OTHER EQUITY							
RESERVE AND SURPLUS							
Surplus							
Opening Balance			34,331,416		34,348,759		34,362,807
Addition during the year			(14,096)		(17,343)		(14,043)
			<u>34,317,321</u>		<u>34,331,416</u>		<u>34,348,759</u>
11 Borrowing							
(Unsecured)							
a) Loan from related party			48,955,000		48,640,000		48,330,000
			<u>48,955,000</u>		<u>48,640,000</u>		<u>48,330,000</u>
Loan from related party represents interest free unsecured loan obtained from its holding company, which is repayable on demand. There is no default in repayment of principal by the Company as at the year end.							
12 Others Financial Liabilities							
a) Interest payable			19,721		19,721		19,721
			<u>19,721</u>		<u>19,721</u>		<u>19,721</u>
13 Other Current Liabilities							
a) Expenses payable			28,463		18,085		7,500
b) Statutory dues payable			-		-		2,191
			<u>28,463</u>		<u>18,085</u>		<u>9,691</u>
					March 31, 2017	March 31, 2016	
					Rs.	Rs.	
14 OTHER INCOME							
a) Interest Income					-		82
					<u>-</u>		<u>82</u>
15 OTHER EXPENSES							
a) Payment to auditors as audit fees					7,500		7,500
b) Filing fee					2,800		5,240
c) Legal and professional					3,163		4,055
d) Bank charges					633		630
					<u>14,096</u>		<u>17,425</u>

- 16 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 year.

		March 31,2017 Rs.	March 31,2016 Rs.
Profit/(Loss) attributable to equity shareholders	Rs.	(14,096)	(17,343)
Nominal value of equity share	Rs.	10	10
Weighted average number of equity shares outstanding	No.	50,000	50,000
Basic and diluted earnings per share	Rs.	(0.28)	(0.35)

17 Related Party Disclosures

Pursuant to Indian Accounting Standard (Ind AS-24) on "Related Party Disclosures" issued by the "Ministry of Corporate Affairs" 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:

- | | |
|----------------------|--------------------------|
| 1 Holding Company | Anant Raj Ltd. |
| 2 Subsidiary Company | Red Sea Realty Pvt. Ltd. |

Fellow Subsidiaries

Aakashganga Realty Private Limited	Gujarat Anant Raj Vidhyanagar Limited
Advance Buildcon Private Limited	Hamara Realty Private Limited
Anant Raj Cons. & Development Private Limited	Hemkunt Promoters Private Limited
Anant Raj Estate Management Services Limited	High Land Meadows Private Limited
Anant Raj Global Limited #	Jasmine Buildwell Private Limited
Anant Raj Hotels Limited	Jubilant Software Services Private Limited
Anant Raj Infrastructure Private Limited	Kalinga Buildtech Private Limited
Anant Raj Projects Limited	Kalinga Realtors Private Limited
Anant Raj Housing Limited	Krishna Buildtech Private Limited
Ankur Buildcon Private Limited	Monarch Buildtech Private Limited
A-Plus Estates Private Limited	North South Properties Private Limited
AR Login 4 Edu Private Limited	Novel Buildmart Private Limited
Artistaan Private Limited^	Novel Housing Private Limited
^Formerly known as Romano Tiles Private Limited	Oriental Meadows Limited
BBB Realty Private Limited	Oriental Promoters Private Limited
Blossom Buildtech Private Limited	Papillion Buildtech Private Limited
Bolt Properties Private Limited	Papillon Buildcon Private Limited
Capital Buildcon Private Limited	Park Land Construction & Equipment Private Limited
Capital Buildtech Private Limited	Park Land Developers Private Limited
Carnation Buildtech Private Limited	Park View Promoters Private Limited
Echo Properties Private Limited	Pasupati Aluminium Limited
Echo Buildtech Private Limited	Pelikan Estates Private Limited
Elegant Buildcon Private Limited	Pioneer Promoters Private Limited
Elegant Estates Private Limited	Rapid Realtors Private Limited
Elevator Buildtech Private Limited	Rising Realty Private Limited
Elevator Promoters Private Limited	Rolling Construction Private Limited
Elevator Properties Private Limited	Romano Estate Management Services Limited
Empire Promoters Private Limited	Romano Estates Private Limited
Excellent Inframart Private Limited	Romano Infrastructure Private Limited
Fabulous Builders Private Limited	Romano Projects Private Limited
Four Construction Private Limited	Rose Realty Private Limited
Gadget Builders Private Limited	Roseview Buildtech Private Limited
Gagan Buildtech Private Limited	Roseview Properties Private Limited
Glaze Properties Private Limited	Saiguru Buildmart Private Limited
Goodluck Buildtech Private Limited	Sand Storm Buildtech Private Limited

Grand Buildtech Private Limited	Sartaj Developers & Promoters Private Limited
Grand Park Buildtech Private Limited	Sovereign Buildwell Private Limited
Grand Park Estates Private Limited	Spring View Developers Private Limited
Grandstar Realty Private Limited	Springview Properties Private Limited
Greatways Buildtech Private Limited	Suburban Farms Private Limited
Green Retreat and Motels Private Limited	Three Star Realty Private Limited
Green Valley Builders Private Limited	Townsend Construction & Equipment Private Limited
Green View Buildwell Private Limited	Tumhare Liye Realty Private Limited
Green Way Promoters Private Limited	Twenty First Developers Private Limited
Greenline Buildcon Private Limited	Vibrant Buildmart Private Limited
Greenline Promoters Private Limited	West Land Buildcon Private Limited
Greenwood Properties Private Limited	Woodland Promoters Private Limited

Anant Raj Global Limited became wholly-owned subsidiary Company of Anant Raj Limited during the year.

Partnership firm in which Ultimate holding company is partner

Ganga Bishan & Company

Key management Personnel

Anil Kumar Singh **	Director
Anjani Kumar Prashar*	Director
Jai Prakash	Director
Kulbir Singh	Director

* appointed w.e.f. 25.02.2017

** resigned w.e.f. 25.02.2017

Note: The related party relationships are as identified by the management.

b) Transactions with related parties during the year:

Nature of transactions	Related Party	March	March
		31,2017	31,2016
		Rs.	Rs.
1 Long term borrowings received	Anant Raj Limited	315,000	310,000

c) Amount outstanding as at March 31, 2017:

Sl. Account Head	Related Party	March	March	April
		31,2017	31,2016	01,2015
		Rs.	Rs.	Rs.
1 Long term borrowings	Anant Raj Limited	48,955,000	48,640,000	48,330,000
2 Other Financial Liabilities	Anant Raj Limited	19,721	19,721	19,721
3 Interest Accrued but not due	Redsea Realty Pvt Ltd	20,497	20,497	20,497
4 Loan	Redsea Realty Pvt Ltd	16,115,000	15,805,000	15,495,000
5 Investment	Redsea Realty Pvt Ltd	63,373,040	63,373,040	63,373,040

18 Disclosure on Specified Bank Notes (SBNs)

During the year, the company had specified bank notes or other denomination notes as defined in the MCA notification G.S.R. 308 (E) dated March 30, 2017 on the details of Specified Bank Notes (SBNs) held and transacted during the period from November 8, 2016 to December 30, 2016, the denomination wise SBNs and other notes as per the notification is given below :

Particulars	SBN	Others	Total
a) Closing cash in hand as on November 8, 2016	-	7,498	7,498
b) Add: Permitted receipts	-	-	-
c) Less: Permitted payments	-	-	-
d) Less: Amount deposited in Bank account	-	-	-
e) Closing cash in hand as on December 30, 2016		7,498	7,498

Century Promoters Private Limited

Notes to financial statements for the year ended March 31, 2017

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

The notes referred to above form an integral part of the financial statements

Place: New Delhi
Date: May 20, 2017

Anjani Kr Prashar, Director
DIN: 03510886
A2-32-B, Keshav Puram,
Lawrence Road,
Delhi- 11 0035

Jai Prakash, Director
DIN: 07290022
119/1, Rameshwar Nagar,
No-1, Azadpur, North West
Delhi-11 0033

CENTURY PROMOTERS PRIVATE LIMITED
H-65, Connaught Circus, New Delhi -110001
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2017

Particulars	For the year ended March 31, 2017 Rs.	For the year ended March 31, 2016 Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	(14,096)	(17,343)
Adjustment for:		
Depreciation	-	-
Interest paid	-	-
Interest received	-	(82)
Profit on Sale of Land	-	-
Operating profit before working capital changes	(14,096)	(17,425)
Adjustment for:		
Inventories	-	-
Sundry creditors and other payables	10,378	8,394
Trade and other receivables (increase)/Decrease in other current Assets	-	-
Cash generated from operations	(3,718)	(9,031)
Taxes Paid Including TDS	-	2,278
NET CASH FROM OPERATING ACTIVITIES	(A) (3,718)	(6,753)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets	-	-
Capital Advances	(310,000)	(310,000)
Interest received	-	82
Profit on sale of Land	-	-
Investment in subsidiaries Company	-	-
NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES	(B) (310,000)	(309,918)
C. CASH FLOW FROM FINANCE ACTIVITIES		
Proceeds from issue of Share Capital	-	-
Proceeds from Share Premium on issue of share	-	-
Increase in unsecured loans	315,000	310,000
Interest paid	-	-
	(C) 315,000	310,000
D. NET INCREASE IN CASH AND CASH EQUIVALENTS	(A+B+C) 1,283	(6,671)
Cash and cash equivalents opening balance	18,990	25,661
Cash and cash equivalents closing balance	20,273	18,990

Note: Figures in brackets indicate cash outflow.

This is the cash flow statement referred to in our report of even date

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

As per our report of even date attached

for A.K.Jindal & Associates

Chartered Accountants

Firm Registration No. 006659 N

By the hand of

Ashok Gupta
Partner
Membership No. 085175
Place: New Delhi
Date: May 20, 2017

Anjani Kr Prashar, Director
DIN: 03510886
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