

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

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

1) Report on the Financial Statements

We have audited the accompanying financial statements of **Oriental 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 profits 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 16, 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) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) The Company has a regular programme of physical verification of its fixed assets at reasonable intervals and no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (ii) The Company does not own any inventory. Thus, paragraph 3(ii) of the Order is not applicable to the Company.
- (iii) During the Year, the Company has not granted any secured or unsecured loans to Companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'). Therefore the provisions of clause (iii)(a), (iii)(b) and (iii)(c) of paragraph 3 of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us, the Company has not made any loans and investments and not provided any guarantees or security except capital advances for purchasing of property in the name of the Company, hence compliance of Section 185 and 186 is not applicable to 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.

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

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

Delhi
May 16, 2017

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 **Oriental 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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.

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

Delhi
May 16, 2017

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

Ashok Gupta
Partner
Membership No. 085175

Oriental Promoters Pvt. Ltd.
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 1, 2015 Rs.
I. ASSETS				
Non-Current Assets				
Capital work-in-progress	3	2,86,646.00	2,79,583.00	2,38,869.00
Investment Property	4	3,77,75,846.00	3,77,75,846.00	3,77,75,846.00
Other Non Current Assets	5	38,84,370.00	38,84,370.00	38,84,370.00
		<u>4,19,46,862.00</u>	<u>4,19,39,799.00</u>	<u>4,18,99,085.00</u>
Current assets				
Financial assets				
Cash and cash equivalent	6	49,981.00	53,125.00	41,365.00
		<u>49,981.00</u>	<u>53,125.00</u>	<u>41,365.00</u>
TOTAL		<u>4,19,96,843.00</u>	<u>4,19,92,924.00</u>	<u>4,19,40,450.00</u>
II. EQUITY AND LIABILITIES				
Equity				
Equity Share capital	7	5,00,000.00	5,00,000.00	5,00,000.00
Other Equity	8	4,05,231.00	4,05,231.00	3,60,901.00
		<u>9,05,231.00</u>	<u>9,05,231.00</u>	<u>8,60,901.00</u>
Non Current liabilities				
Financial Liabilities				
Borrowings	9	4,10,74,549.00	4,10,74,549.00	4,10,74,549.00
		<u>4,10,74,549.00</u>	<u>4,10,74,549.00</u>	<u>4,10,74,549.00</u>
Current liabilities				
Financial Liabilities				
Other payables	10	17,063.00	13,144.00	5,000.00
		<u>17,063.00</u>	<u>13,144.00</u>	<u>5,000.00</u>
TOTAL		<u>4,19,96,843.00</u>	<u>4,19,92,924.00</u>	<u>4,19,40,450.00</u>
CORPORATE INFORMATION	1			
SIGNIFICANT ACCOUNTING POLICIES	2			
NOTES TO THE FINANCIAL STATEMENTS	3-19			

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. 006659N

By the hand of

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

Ashok Gupta
Partner
Membership No.085175

Kumar Digvijay Sharma
DIN: 06849479
B-159, Ration Wali Gali,
B- Block, Ashok Nagar,
New Delhi-110093

Suraj Parkash Sethi
DIN:02875177
A-703, Vasundhara Appt,
Plot No.- 16, Sector-6,
Dwarka, New Delhi-110075

Place:New Delhi

Date: May 16, 2017

Oriental Promoters Pvt. Ltd.
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	11	-	44,330
Total income		-	44,330
II EXPENSES			
Other expenses	12	7,063	40,714
Less :Expenditure Capiltised during the year		7,063	40,714
Total expenses		-	-
III Profit/(Loss) before tax (I - II)		-	44,330
IV Tax expense			
Current tax		-	-
V Profit/(Loss) after tax from continuing operation (III - IV)		-	44,330
VI Other Comprehensive Income			
VII Total Comprehensive Income(V+VI)		-	44,330
VIII Earnings per share [equity share, par value of Rs. 10 (Rs. 10) each]			
Basic and Diluted	13	NIL	8.87
CORPORATE INFORMATION	1		
SIGNIFICANT ACCOUNTING POLICIES	2		
NOTES TO THE FINANCIAL STATEMENTS	3-19		

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. 006659N

By the hand of

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

Ashok Gupta
Partner
Membership No.085175

Place:New Delhi
Date: May 16, 2017

Kumar Digvijay Sharma
DIN: 06849479
B-159, Ration Wali Gali,
B- Block, Ashok Nagar,
New Delhi-110093

Suraj Parkash Sethi
DIN:02875177
A-703, Vasundhara Appt,
Plot No.- 16, Sector-6,
Dwarka, New Delhi-110075

Oriental Promoters Pvt. Ltd.

Statement of Changes in Equity for the year ended March 31,2017.

	Equity Share Capital (A)	OTHER EQUITY				Total Other Equity (B)	Total equity attributable to equity holders of the Company (A)+(B)	
		Securities premium reserve	Reserve & Surplus Retained earnings	Capital reserve	General reserve			Other Comprehensive Income Equity Instruments through other comprehensive income
Balance as at April 1, 2016	5,00,000.00	-	4,05,231.00	-	-	-	4,05,231.00	9,05,231.00
Change in equity	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	-
Balance as at March 31,2017	5,00,000.00	-	4,05,231.00	-	-	-	4,05,231.00	9,05,231.00

Oriental Promoters Pvt. Ltd.

Statement of Changes in Equity for the year ended March 31,2016.

	Equity Share Capital (A)	OTHER EQUITY				Total Other Equity (B)	Total equity attributable to equity holders of the Company (A)+(B)	
		Securities premium reserve	Reserve & Surplus Retained earnings	Capital reserve	General reserve			Other Comprehensive Income Equity Instruments through other comprehensive income
Balance as at April 1, 2015	5,00,000.00	-	3,60,901.00	-	-	-	3,60,901.00	8,60,901.00
Change in equity	-	-	-	-	-	-	-	-
Profit for the year	-	-	44,330.00	-	-	-	44,330.00	44,330.00
Balance as at March 31,2016	5,00,000.00	-	4,05,231.00	-	-	-	4,05,231.00	9,05,231.00

1 Corporate Information

Oriental Promoters Pvt. Ltd. is domiciled in India and incorporated under the provisions of the Companies Act, 1956. It is a wholly owned subsidiary of Green View Buildwell Pvt. Ltd. The Company is engaged in the 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 up to 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 available as per Ind AS 101:

1) 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.

2) Investment Property :

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

Property that is held for long term rental yields or for capital appreciation or both, and that is not used in production of goods and services or for administration purposes is classified as investment property.

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 within twelve months period from the balance sheet date.

iii) Cash and Cash equivalents

Cash and cash equivalents for the purpose of Cash Flow Statement comprise cash in hand and bank balances (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.

c) Recognition of revenue and expenditure

Income and expenditure are accounted for on accrual basis

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

	As at March 31, 2017 Rs.	As at March 31, 2016 Rs.	As at April 1, 2015 Rs.
3 CAPITAL WORK - IN- PROGRESS			
Opening Balance	2,79,583.00	2,38,869.00	2,27,371.00
Add: Addition during the year	7,063.00	40,714.00	11,498.00
	<u>2,86,646.00</u>	<u>2,79,583.00</u>	<u>2,38,869.00</u>
4 Investment Property			
Tangible Assets			
Land (Freehold)	<u>3,77,75,846.00</u>	<u>3,77,75,846.00</u>	<u>3,77,75,846.00</u>
	<u>3,77,75,846.00</u>	<u>3,77,75,846.00</u>	<u>3,77,75,846.00</u>
Estimate of Fair value			
The fair value of Investment property is Rs. 1443.37 Lakh (Rs. 1443.37 Lakh) These valuations are based on best evidence of fair value is current prices in the active market of similar properties. The fair valuation of investment property has been determined by the management.			
5 Other Non Current Assets			
Capital Advances	<u>38,84,370.00</u>	<u>38,84,370.00</u>	<u>38,84,370.00</u>
6 Cash and Cash Equivalent			
a) Cash and cash equivalents			
i) Balance with bank in current account	49,334.00	52,478.00	40,718
ii) Cash on hand	647.00	647.00	647
	<u>49,981.00</u>	<u>53,125.00</u>	<u>41,365.00</u>

7 EQUITY SHARE CAPITAL**Authorised Share Capital**

Particulars	Equity shares	
	Nos.	Rs.
Equity share of Rs 100 (March 31, 2016:Rs100, April 1,2015:Rs100)each		
At April 1, 2015	5,000	5,00,000
Increase/(decrease) during the year	-	-
At March 31, 2016	5,000	5,00,000
Increase/(decrease) during the year	-	-
At March 31, 2017	5,000	5,00,000

Terms/rights attached to equity shares

The Company has only one class of equity share having a par value of Rs. 100 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.

Issued, subscribed, and fully paid up equity capital

	Nos.	Rs.
Equity share of Rs 100 (March 31, 2016:Rs100, April 1,2015:Rs100)each issued and fully paid		
At April 1, 2015	5,000	5,00,000
Increase/(decrease) during the year	-	-
At March 31, 2016	5,000	5,00,000
Increase/(decrease) during the year	-	-
At March 31, 2017	5,000	5,00,000

**Shares held by holding Company,
Green View Buildwell Pvt. Ltd.**

	March 31,2017	March 31,2016
5,00 (5,00) equity shares of Rs. 100 (Rs.100) each fully paid up	5,00,000	5,00,000

*Includes 6 (6) equity shares held by nominees of the holding company, Green View Buildwell Pvt. Ltd.

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

	As At March 31, 2017		As At March 31, 2016	
	Number	% holding	Number	% holding
Equity shares of Rs. 100 (Rs. 100) each fully paid up:				
Greenview Buildwell Private Limited	5,000	100%	5,000	100%
holding company				

	As at March 31, 2017 Rs.	As at March 31, 2016 Rs.	As at April 1, 2015 Rs.
8 OTHER EQUITY			
Retained Earning			
As at April 1, 2015	3,60,901.00		
Profit/(loss) during the year ended March 31, 2016	44,330.00		
As at March 31, 2016	4,05,231.00		
Profit/(loss) during the year ended March 31, 2017	-		
As at March 31, 2017	<u>4,05,231.00</u>		

FINANCIAL LIABILITIES

9 Borrowing			
Non Current Borrowings (Unsecured)			
a) Loan from related party	4,10,74,549.00	4,10,74,549.00	4,10,74,549.00
	<u>4,10,74,549.00</u>	<u>4,10,74,549.00</u>	<u>4,10,74,549.00</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.

10 Other payables			
a) Expenses payable	17,063.00	13,144.00	5,000.00
	<u>17,063.00</u>	<u>13,144.00</u>	<u>5,000.00</u>

	As at March 31, 2017 Rs.	As at March 31, 2016 Rs.
11 OTHER INCOME		
Agriculture Income (Compensation)	-	44,330.00
	<u>-</u>	<u>44,330.00</u>

12 OTHER EXPENSES		
a) Audit fee	5,000.00	5,000.00
b) Filing fee	1,200.00	2,000.00
c) Legal and professional	863.00	33,714.00
	<u>7,063.00</u>	<u>40,714.00</u>

13 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.

		As at March 31, 2017 Rs.	As at March 31, 2016 Rs.
Profit/(Loss) attributable to equity shareholders	Rs.	NIL	44,330.00
Nominal value of equity share	Rs.	100.00	100.00
Weighted average number of equity shares outstanding	No.	5,000.00	5,000.00
Basic and diluted earnings per share	Rs.	NIL	8.87

14 Related Party Disclosures

Pursuant to Ind AS-24 on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India, following parties are to be considered as related parties along with their relationships as on 31.03.2017:

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

Holding Company

Green View Buildwell Private Limited

Fellow Subsidiaries

Aakashganga Realty Pvt. Ltd.

Advance Buildcon Pvt. Ltd.

Anant Raj Cons. & Development Pvt. Ltd.

Anant Raj Estate Management Services Ltd.

Anant Raj Global Limited #

Anant Raj Hotels Ltd.

Anant Raj Housing Ltd.

Anant Raj Infrastructure Pvt. Ltd.

Anant Raj Projects Ltd.

AR Login 4 Edu Pvt. Ltd.

Artistaan Private Limited [Formerly known as Romano Tiles Pvt. Ltd.]

Ankur Buildcon Pvt. Ltd.

A-Plus Estates Pvt. Ltd.

BBB Realty Pvt. Ltd.

Blossom Buildtech Pvt. Ltd.

Bolt Properties Pvt. Ltd.

Capital Buildcon Pvt. Ltd.

Capital Buildtech Pvt. Ltd.

Green Valley Builders Pvt. Ltd.

Green Way Promoters Pvt. Ltd.

Greenline Buildcon Pvt. Ltd.

Greenline Promoters Pvt. Ltd.

Greenwood Properties Pvt. Ltd.

Gujarat Anant Raj Vidhyanagar Ltd.

Goodluck Buildtech Pvt. Ltd.

Grand Buildtech Pvt. Ltd.

Grand Park Estates Pvt. Ltd.

GrandPark Buildtech Pvt. Ltd.

Grandstar Realty Pvt. Ltd.

Hamara Realty Pvt. Ltd.

Hemkunt Promoters Pvt. Ltd.

High Land Meadows Pvt. Ltd.

Jasmine Buildwell Pvt. Ltd.

Jubilant Software Services Pvt. Ltd.

Kalinga Buildtech Pvt. Ltd.

Kalinga Realtors Pvt. Ltd.

Krishna Buildtech Pvt. Ltd.

Monarch Buildtech Pvt. Ltd.

North South Properties Pvt. Ltd.

Novel Buildmart Pvt. Ltd.

Novel Housing Pvt. Ltd.

Oriental Meadows Ltd.

Papillion Buildtech Pvt. Ltd.

Papillon Buildcon Pvt. Ltd.

Park Land Construction & Equipment Pvt. Ltd.

Park Land Developers Pvt Ltd

Carnation Buildtech Pvt. Ltd.

Century Promoters Pvt. Ltd.

Echo Buildtech Pvt. Ltd.

Echo Properties Pvt. Ltd.

Elegant Buildcon Pvt. Ltd.

Fabulous Builders Pvt. Ltd.

Four Construction Pvt. Ltd.

Elegant Estates Pvt Ltd.

Elevator Buildtech Pvt. Ltd.

Elevator Promoters Pvt. Ltd.

Elevator Properties Pvt. Ltd.

Empire Promoters Pvt. Ltd.

Excellent Inframart Pvt. Ltd.

Gadget Builders Pvt. Ltd.

Gagan Buildtech Pvt. Ltd.

Glaze Properties Pvt. Ltd.

Greatways Buildtech Pvt. Ltd.

Green Retreat and Motels Pvt. Ltd.

Park View Promoters Pvt Ltd.

Pasupati Aluminium Ltd.

Pelikan Estates Pvt. Ltd.

Pioneer Promoters Pvt. Ltd.

Rapid Realtors Pvt. Ltd.

Redsea Realty Pvt. Ltd. @

Rising Realty Pvt. Ltd. @

Rolling Construction Pvt. Ltd.

Romano Estates Pvt. Ltd.

Romano Estate Management Services Ltd.

Romano Infrastructure Pvt. Ltd.

Romano Projects Pvt. Ltd.

Rose Realty Pvt. Ltd.

Roseview Buildtech Pvt. Ltd.

Roseview Properties Pvt. Ltd.

Saiguru Buildmart Pvt. Ltd.

Sand Storm Buildtech Pvt. Ltd.

Sartaj Developers & Promoters Pvt. Ltd.

Sovereign Buildwell Pvt. Ltd.

Spring View Developers Pvt. Ltd.

Springview Properties Pvt. Ltd.

Suburban Farms Pvt. Ltd.

Three Star Realty Pvt. Ltd.

Townsend Construction & Equipment Pvt. Ltd.

Tumhare Liye Realty Pvt. Ltd.

Twenty First Developers Pvt. Ltd.

Vibrant Buildmart Pvt. Ltd.

West Land Buildcon Pvt. Ltd.

Woodland Promoters Pvt. Ltd.

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

b) There is no transaction entered by the company with related parties during the financial year

c) Amount outstanding as at March 31, 2017:

Sl. Account Head	Related Party	As at March 31, 2017 Rs.	As at March 31, 2016 Rs.	As at April 1, 2015 Rs.
1 Long term Borrowings repayable to holding company	Green View Buildwell Pvt. Ltd.	4,10,74,549.00	4,10,74,549.00	4,10,74,549.00

15 Details of specified Notes(SBN) held and transacted during the period 8th november 2016 to 30th december 2016.

Particulars	Specified Bank Notes (SBNs)	Other Denomination Notes	Total
Closing Cash in hand As On 08.11.2016	0	647.00	647
(+) Permitted Receipts	0	0	0
(-) Permitted payments	0	0	0
(-) Amount Deposited In Bank	0	0	0
Closing Cash In Hand As On 30.12.2016	0	647.00	647

1 In the opinion of the Board of Directors all assets other than fixed assets and non current investments have a value on realization in the ordinary course of business at least equal to the amount at which they are stated .

2 The company had entered into an Agreement to sell with Sh. Harswaroop on 22.4.2006 for purchase of agricultural land measuring 12 kanals out of Mustial No.40, kila No. 8(8-0), 9(8-0) & 12/1(2-0) in village kasan Tehsil and District Gurgaon. It also made an advance payment of Rs. 3,75,000/- on 22.5.2006. However due to permanent injunction in respect of agreement to sell dated 22.5.2006. As per the direction of court non compliance of terms of agreement the company had filed suit against Harswaroop for specific performance of contract and permanent injunction in respect of agreement to sell dated 22.5.2006. As per the direction of court the Company had deposited a sum of Rs.33,75,000/- in the competent court of law till final decision on the subject matter .

On the basis of current Status of the case and as per legal advice obtained by the company, it is confident of winning the case and is of view that no provision in respect of advance made of Rs. 3,75,000/- to Sh. Harswaroop is required.

16 In the opinion of the management, the current assets, if realized, in the ordinary course of business, would realize a sum at least equal to that stated in the Balance Sheet.

17 Previous year figures have been regrouped or recast, where ever necessary to confirm with this year's presentation.

18 Figures in brackets pertain to previous year, unless otherwise indicated.

19 Figures of the previous year have been regrouped/reclassified, where necessary, to confirm to this year's classification.

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

Signature to the above notes which form an integral part of the
Balance Sheet and statement of profit and Loss

Directors

Kumar Digvijay Sharma
DIN: 06849479
B-159, Ration Wali Gali,
B- Block, Ashok Nagar,
New Delhi-110093

Suraj Parkash Sethi
DIN:02875177
A-703, Vasundhara Appt,
Plot No.- 16, Sector-6,
Dwarka, New Delhi-110075

Place:New Delhi

Date: May 16, 2017

Oriental Promoters Pvt. Ltd.

H-65, Connaught Circus, New Delhi - 110001

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2017

		March 31, 2017	March 31, 2016
		Rs.	Rs.
A. CASH FLOW FROM OPERATIONS			
Profit before tax		-	44,330
Interest receipts		-	-
Operating profit before working capital changes		-	44,330
Movement in working capital:			
- Decrease/(increase) in other current asset		-	-
- Increase/(decrease) in other current liabilities		3,919	8,144
Cash generated from operations		3,919	52,474
- Income tax paid		-	-
Net cash from operating activities	(A)	3,919	52,474
B. CASH FLOW FROM INVESTING ACTIVITIES			
Additions to fixed assets including project in progress		(7063)	(40714)
Interest receipts		-	-
Net cash from investing activities	(B)	(7,063)	(40,714)
C. CASH FLOW FROM FINANCING ACTIVITIES	(C)	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(A+B+C)	(3,144)	11,760
Cash and cash equivalents - Opening balance		53,125	41,365
Cash and cash equivalents - Closing balance		49,981	53,125

Note: Figures in brackets indicate cash outflow.

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

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

Directors

Ashok Gupta
Partner
Membership No.085175

Kumar Digvijay Sharma
DIN: 06849479
B-159, Ration Wali Gali,
B- Block, Ashok Nagar,
New Delhi-110093

Suraj Parkash Sethi
DIN:02875177
A-703, Vasundhara Appt,
Plot No.- 16, Sector-6,
Dwarka, New Delhi-110075

Place:New Delhi
Date: May 16, 2017