

3rd ANNUAL REPORT

2015-2016

OF

INFORMAGE REALTY PVT. LTD.

For Informage Realty Pvt. Ltd.


Director/Authorized Signatory

KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants,

B-155, Sushant Vyapar Kendra, Sushant Lok-1, GURGAON (HARYANA)

Independent Auditor's Report

To the Members of

M/S Informage Realty Private Limited
A-603, Bhawani Apartments,
Sector-54, Golf Course Road,
GURGAON, HARYANA, INDIA
CIN - U70100HR2013PTC050452

Report on the Financial Statements

We have audited the accompanying (Standalone) financial statements of **M/S Informage Realty Private Limited**. ("the Company") which comprise the Balance Sheet as at March 31, 2016, the Statement of Profit and Loss, Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the (Standalone) 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 (Standalone) 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these (Standalone) 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.

For Informage Realty Pvt. Ltd.
[Signature]
Director/Authorized Signatory

[Signature]



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 the 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the 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 (Standalone) financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) 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, 2016, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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

- (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) on the basis of the written representations given by the directors as on 31 March 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2016 from being appointed as a director in terms of Section 164 (2) of the Act;

For Informage Realty Pvt. Ltd.

Director/Auth. Signatory

John



- (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 A".

For and on behalf of
**KAPIL SHAMA AGGARWAL &
ASSOCIATES**
Chartered Accountants

(KAPIL AGGARWAL)
Partner
Membership No. 404557
Place: Gurgaon
Date: 03-09-2016



For Informage Realty Pvt. Ltd.,

Director/Audit Signatory

Annexure - A 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 **M/s Informage Realty Private Limited** ("the Company") as of 31 March 2016 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

For Informage Realty Pvt. Ltd.

[Signature]
Director/Authorized Signatory

[Signature]



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 2016, 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.

For and on behalf of

**KAPIL SHAMA AGGARWAL &
ASSOCIATES**

Chartered Accountants

(KAPIL AGGARWAL)

Partner

Membership No. 404557

Place: Gurgaon

Date: 03-09-2016



For Informage Realty Pvt. Ltd.

[Signature]
Director/Auth. Signatory

INFORMAGE REALTY PVT. LTD.

BALANCE SHEET AS AT 31/03/2016

A-603, BHAWANI APARTMENTS, SECTOR -54, GOLF COURSE ROAD, GURGAON, HARYANA

CIN -U70100HR2013PTC050452

(FIGURES IN RUPEES)

PARTICULARS	NOTE NO.	As at 31ST MARCH 2016	As at 31ST MARCH 2015
EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS			
(a) SHARE CAPITAL	2	100,000	100,000
(b) RESERVES AND SURPLUS	3	(1,045,964)	762,047
TOTAL (A)		(945,964)	862,047
SHARE APPLICATION MONEY PENDING ALLOTMENT	4	-	-
TOTAL (B)		-	-
NON CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS	5	-	-
(b) DEFERRED TAX LIABILITY (NET)	6	28,154	13,788
TOTAL (C)		28,154	13,788
CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS	7	6,981,799	1,027,222
(b) TRADE PAYABLES	8	-	806,287
(c) OTHER CURRENT LIABILITIES	9	2,944,614	4,025,348
(d) SHORT TERM PROVISION		-	-
TOTAL (D)		9,926,413	5,858,857
TOTAL (A+B+C+D)		9,008,603	6,734,692
ASSETS			
NON-CURRENT ASSETS			
(a) FIXED ASSETS			
(i) TANGIBLE ASSTS	10	401,405	599,385
(ii) INTANGIBLE ASSETS	11	3,462,228	2,103,878
(b) NON CURRENT INVESTMENT		-	-
(c) DEFERRED TAX ASSETS (NET)		-	-
(d) LONG TERM LOANS & ADVANCES		-	-
TOTAL(1)		3,863,633	2,703,263
CURRENT ASSETS			
(a) TRADE RECEIVABLES	12	1,980,275	1,044,072
(b) CASH AND CASH EQUIVALENTS	13	182,274	333,788
(c) SHORT-TERM LOANS AND ADVANCES	14	-	61,427
(d) OTHER CURRENT ASSETS	15	2,982,421	2,592,142
TOTAL(2)		5,144,970	4,031,429
TOTAL(1+2)		9,008,603	6,734,692

Significant Accounting Policies followed by the company 1
The accompanying notes are an integral part of the Financial Statements

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

Sweta
Sweta Tayal
(Director)
DIN 07046529

Anil
Anil Tayal
(Director)
DIN 02647147

As per our report of even date attached
FOR KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

Kapil
KAPIL AGGARWAL
(Partner)
Membership No.-404557
Firm Registration No.: 013564C
Place: GURGAON
Date: 03-09-2016



For Informage Realty Pvt Ltd.

Anil

(Director/Partner) Place: Gurgaon

INFORMAGE REALTY PVT LTD.
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2016
A-603, BHAWANI APARTMENTS, SECTOR -54, GOLF COURSE ROAD, GURGAON, HARYANA
CIN -U70100HR2013PTC050452

(IN RUPEES)

PARTICULARS	NOTE NO.	As at 31st March 2016	As at 31st March 2015
REVENUE FROM OPERATIONS			
REVENUE FROM OPERATIONS		3,279,105	28,992,825
OTHER INCOME	16	-	70,231
TOTAL REVENUE(I)		3,279,105	29,063,056
EXPENSES:			
EMPLOYEE BENEFIT EXPENSES	17	2,640,053	8,507,572
DEPRECIATION AND AMORTIZATION EXPENSE		691,482	691,482
OTHER EXPENSES	18	1,741,215	18,781,886
TOTAL EXPENSES(II)		5,072,750	27,980,940
PROFIT BEFORE TAX (I-II)		(1,793,645)	1,082,116
LESS: TAX EXPENSE			
CURRENT TAX		-	320,588
DEFERRED TAX LIABILITY		14,366	13,788
PROFIT (LOSS) FOR THE PERIOD		(1,808,011)	747,740
Earning Per Share (EPS) (Basic & Diluted) (See Note 19)		(180.80)	74.77

Significant Accounting Policies followed by the company
The accompanying notes are an integral part of the Financial Statements

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

Sweta
Sweta Tayal
(Director)
DIN 07046529

Anil Tayal
Anil Tayal
(Director)
DIN 02647147

As per our report of even date attached
FOR KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

Kapil
KAPIL AGGARWAL
(Partner)
Membership No. 404557
Firm Registration No.: 013564C
Place: GURGAON
Date: 03-09-2016



For Informage Realty Pvt. Ltd.

Anil Tayal
Director/Auth. Signatory

INFORMAGE REALTY PVT LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2016
A-603, BHAWANI APARTMENTS, SECTOR -54, GOLF COURSE ROAD, GURGAON, HARYANA
CIN -U70100HR2013PTC050452

	Year ended 31 March 2016 Rupees	Year ended 31 March 2015 Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(loss) before tax	(1,793,645)	1,082,116
Adjustments for :		
Depreciation	691,482	691,482
(Profit) on sale of investment	-	-
Loss on sale of assets	-	(70,231)
Interest (Income)	-	-
Operating Profit before working capital changes	(1,102,163)	1,703,367
Adjustments for :		
Decrease/(Increase) in trade receivables	(936,203)	(1,044,072)
Decrease/(Increase) in short term loans & advances	61,427	(1,427)
Decrease/(Increase) in other current assets	(390,279)	(2,399,569)
Increase/(Decrease) in trade payables	(806,287)	175,184
Increase/(Decrease) in other current liabilities	(1,080,734)	3,829,778
Increase/(Decrease) in short term borrowing	5,954,577	(272,778)
Cash (used in) / generated from operations	1,700,338	1,990,483
Taxes paid (Net of Refund)	-	(320,588)
Net cash (used in)/ from operating activities (A)	1,700,338	1,669,895
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible/intangible assets	(1,851,852)	(1,283,642)
Realisation from sale of tangible/intangible assets	-	-
Sale of Current Investment	-	-
Proceeds (Repayment) from Share Application	-	(540,000)
Proceeds from Issue of Equity Share Capital including Premium	-	70,231
Interest Received	-	-
Net cash (used in) / from investing activities (B)	(1,851,852)	(1,753,411)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Bank Borrowing	-	-
Net cash from / (used in) financing activities (C)	-	-
Net (decrease) / Increase in cash and cash equivalents (A+B+C)	(151,514)	(83,516)
Cash and cash equivalents as at the beginning of the year	333,788	417,304
Cash and cash equivalents as at the end of the year	182,274	333,788

Notes to the cash flow statement

1. Cash and cash equivalents represents cash and balances with banks as disclosed in Notes 13
2. The above Cash Flow Statement has been prepared under the "Indirect method" as set out in the Accounting Standard 3 (AS-3) on Cash Flow Statements issued by the Institute of Chartered Accountants of India.
3. Figures of Previous year have been re-grouped/re-arranged wherever necessary.

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

Sweta Tayal
Sweta Tayal
 (Director)
 DIN 07046529

Anil Tayal
Anil Tayal
 (Director)
 DIN 02647147

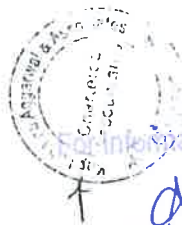
As per our report of even date attached
 For KAPIL SHAMA AGGARWAL & ASSOCIATES
 Chartered Accountants

Kapil Aggarwal
KAPIL AGGARWAL
 (Partner)
 Membership No.-404557
 Firm Registration No.: 013564C
 Place: GURGAON
 Date: 03-09-2016

For Informage Realty Pvt. Ltd.
Sweta Tayal
 Director/Auth. Signatory

INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2016
CIN -U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2016	As at 31st March 2015
2		SHARE CAPITAL:		
2.1		AUTHORISED:		
		10,000 (PREVIOUS YEAR 10000)	100,000	100,000
		EQUITY SHARES OF RS. 10/- EACH	100,000	100,000
2.2		ISSUED, SUBSCRIBED& PAID UP		
		10,000 (PREVIOUS YEAR 10000) EQUITY SHARES OF RS. 10/- EACH FULLY PAID UP OF THE ABOVE.	100,000	100,000
			100,000	100,000
2.3		THE RECONCILIATION OF THE NUMBER OF SHARES OUTSTANDING IS SET OUT BELOW:		
		EQUITY SHARES AT THE BEGINNING OF THE YEAR	10,000.00	10,000.00
		ADD: SHARES ISSUED		
		LESS: SHARES CANCELLED ON BUY BACK		
		EQUITY SHARES AT THE END OF THE YEAR	10,000	10,000
2.4		The company has only one class of Equity share having a par value of Rs 10/- per share. Equity share carry voting right at the General Meeting of the company and are entitled to dividend and to participate in surplus if any, in the event of winding up.		
2.5		SHARE HOLDING MORE THAN 5% SHARES IN THE COMPANY	% Holding	No. of share
		Equity share of Rs 10 each		Holding No. of share
		Anil Tayal	50.00	5,000
		Nandini Misra	-	50.00
		Sweta Tayal	50.00	5,000
3		RESERVE & SURPLUS		
3.1		SECURITIES PREMIUM RESERVE		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	A	
		AT THE END OF THE ACCOUNTING PERIOD		
3.2		PROFIT & LOSS ACCOUNT		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	762,047	14,307
		ADDITIONS DURING THE YEAR	(1808011)	747740
		(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
		AT THE END OF THE ACCOUNTING PERIOD	B	
			(1045964)	762047
3.3		GENERAL RESERVE		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD		
		ADDITIONS DURING THE YEAR		
		AT THE END OF THE ACCOUNTING PERIOD	C	
		TOTAL	A+B+C	
			(1045964)	762047
4		SHARE APPLICATION MONEY PENDING ALLOTMENT		
		Mr. Anil Tayal		0
5		LONG TERM BORROWING		
6		DEFERRED TAX LIABILITY(NET):		
		OPENING BALANCE	13788	-
		TAX IMPACT OF LESS DEPRECIATION CHARGED IN FINANCIAL STATEMENTS THAN THE ALLOWABLE UNDER INCOME TAX ACT, 1961	14,366	13,788
		NET DEFERRED TAX LIABILITY	28,154	13,788
7		SHORT TERM BORROWINGS		
		Loan from Directors	1205000	0
		Others	5776799	1,027,222
			6981799	1027222
8		TRADE PAYABLES		



Director/Auth. Signatory

INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2016
CIN -U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2016	As at 31st March 2015
		Trade payble	0	806,287
			0	806,287
9		OTHER CURRENT LIABILITIES		
		Exp. Payble	924561	1436029
		Advance From Customer	50000	0
		Others	1970053	2589319
			2944614	4025348
10		FIXED ASSETS		
		TANGIBLE ASSETS		
		OP. BALANCE	599385	599,385
		ADDITION	0	
		DEPRECIATION	197980	
		TOTAL	401405	
11		INTANGIBLE ASSET		
		OP. BALANCE	2103878	2,103,878
		ADDITION	0	
		DEPRECIATION	493502	
		TOTAL	1610376	
			2703263	2,703,263
		INTANGIBLE ASSET (WIP)		
		OP. BALANCE	0	
		ADDITION	1851852	
		DEPRECIATION	0	
		TOTAL	1851852	
			2703263	2,703,263
12		TRADE RECEIVABLES		
		More Than 6 months old		
		M/s Godrej Properties Pvt. Ltd.		716,520
		Others		
		M/s Godrej Properties Pvt. Ltd.	1980275	327,552
			1980275	1,044,072
13		CASH & CASH EQUIVALENTS :		
		(a) BALANCE WITH BANKS		
		-IN HDFC BANK	106375	123699
		PUNJAB NATIONAL BANK	5500	0
		(b) CASH IN HAND	70399	210089
			182274	333788
14		SHORT TERM LOANS & ADVANCES:		
		(UNSECURED CONSIDERED GOOD UNLESS OTHERWISE STATED)		
		Advance to Staff and others	0	61427
			0	61427
15		OTHER CURRENT ASSETS:		
		Preliminary Expenses	6000	9000
		Pre Paid Exp.		
		TDS	2915853	2583142
		Others	60568	
			2982421	2592142
16		OTHER INCOME:		
		Interest	0	70231
				70,231
17		EMPLOYEES BENEFIT EXPENSES		
		Conveyance Allowance	79287	183077
		House Rent Allowance	429695	1061723
		Medical Allowance	123038	291009
		Special Allowance	163849	292724
		Staff Welfare Exp.	28429	12669
		Salary	1815755	6666370
			2640053	8507572
18		OTHER EXPENSES		
		Bank Charges	7114	1049
		Boarding & Lodging	0	24233
		Marketing Exp./ Fee	469977	3702199
		Computer Expenses	0	103791
		Audit Fee	30000	30000
		Consultancy Charges	0	12070381
		Conveyance Exp.	99887	429898
		Courier Exp.	2501	19532



For Informage Realty Pvt. Ltd.

Director/Auth. Signatory

INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2016
CIN -U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2016	As at 31st March 2015
		Electricity Exp.	3355	41950
		Interest Expenses	589741	208372
		Magazine Printing Exp.	0	177742
		Maintenance Exp.	31580	189480
		Market Survey Exp.	0	12000
		Membership Fee Exp.	0	9616
		Misc. Exp.	4331	18266
		Newspaper & Periodicals	3860	9140
		Office Expenses	32245	34600
		Parking Expenses	0	37000
		Printing and Stationary	8550	104102
		Professional Fees	0	235655
		Recruitment Exp	0	21991
		Refreshment Exp.	40670	164124
		Rent Exp.	0	578974
		Telephone & Internet Exp.	101666	339705
		Tour & Travelling Expenses	0	90107
		Water Exp.	1560	7140
		Preliminary Exp.	3000	3000
		Other Exp.	311178	117839
			1741215	18781886
19		BASIC AND DILUTED EARNING PER SHARE		
	i)	NET PROFIT AFTER TAX AS PER PROFIT & LOSS STATEMENT	-1808011	747740
	ii)	WEIGHTED AVERAGE NUMBER OF EQUITY SHARES	10000	10000
	iii)	BASIC & DILUTED EPS	-180.80	74.77
20		PAYMENT TO AUDITORS		
	a)	As Auditor	30000	30000
			30000	30000
21		MANAGERIAL REMUNERATION		
		Salaries		600,000.00
22		Additional information pursuant to the provisions of part II and part IV of schedule VI of the Companies Act, 1956 to the extent applicable:		
	(i)	Licensed and Installed Capacity & Production The company does not have a manufacturing facility and hence it is not applicable.		
	(ii)	Debtors, Loans & Advances, Creditors, Staff Accounts & Other Personal A/c In the opinion of the Management the above have a value on realization at least equal to the amount at which they are stated in the Balance Sheet and are subject to confirmation. Provision for gratuity and Provision for leave encashment have not been made for this year as well as for the previous year as amount being unascertained for this year as well as for the previous year. Also the company does not have any employees working for more than five years.		
23				
24		The Small Scale Industrial Undertaking to whom an amount outstanding for more than 30 days is Nil as per management.		
25		The company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium enterprises Development Act, 2006) claiming their status as micro, small and medium enterprises. As such no information in this regard is being submitted.		
26		Transaction and balances with Key Management Personnel & person Interested :		
26.1	(i)	Repayment of Share Application Money	0	540000
	(ii)	Management Remuneration	0	600000
	(iii)	Service recd.	0	2000000



For Informage Realty Pvt. Ltd.
 Director/Auth. Signatory

[Signature]

INFORMAGE REALTY PRIVATE LIMITED

DEFERRED TAX ASSET/ (LIABILITY) FOR THE PERIOD ENDED 31ST MARCH, 2016

	As per Co. Act	As per Income tax act	Difference	Tax @ 30.90%
Depreciation Difference	691482	737974 Liability	(46,492)	(14,366)
Deferred Tax Asset/ (Liability)				(14,366)

Deferred Tax (P&L) DR
Deferred Tax Liability CR

14,366

14366

S. A. Swetha

M. T.

[Signature]

Informage Realty Pvt. Ltd.
Director/Audit. Signatory

DEPRECIATION AS PER INCOME TAX ACT FOR THE YEAR END 31ST MARCH, 2016

S.No	Particular	Rate (%)	WDV as at 01-04-2015	Additions before 30-09-2015	Additions after 30-09-2015	Sales/ Written off during the year	Closing Balance as on 31-03-2016	Depreciation during the year	WDV as at 31-03-2016
	Tangible Assets								
1	BIOMETRIC MACHINE	15.0%	10519	0	0	0	10519	1578	8941
2	CAMERA	15.0%	27489	0	0	0	27489	4123	23366
3	COMPUTER	60.0%	149099	0	0	0	149099	89460	59639
4	CYCLE	15.0%	1700	0	0	0	1700	255	1445
5	FURNITURE & FITTING	10.0%	7068	0	0	0	7068	707	6361
6	MOBILE	15.0%	25636	0	0	0	25636	3845	21791
7	PLANT & MACHINERY	15.0%	16414	0	0	0	16414	2462	13952
8	PRINTER	60.0%	100254	0	0	0	100254	60152	40102
9	REFRIGRATOR	15.0%	9010	0	0	0	9010	1352	7658
10	SCANNER	60.0%	2174	0	0	0	2174	1304	870
11	TAB	15.0%	45822	0	0	0	45822	6874	38948
	Total		395185	0	0	0	395185	172112	223073
	Intangible Assets								
1	Software Development	25.0%	2207957	0	0	0	2207957	551989	1655968
2	Website	25.0%	55500	-0	0	0	55500	13875	41625
	Total		2263457	0	0	0	2263457	565864	1697593
	GRAND TOTAL		2658642	0	0	0	2658642	737976	1920666
	Intangible Assets (WIP)								
1	Software Development	25.0%	0	1851852	0	0	1851852		1851852
	Total		0	1851852	0	0	1851852	0	1851852

Sr. Dy. Secy

[Signature]

For Informaga Realty Pvt. Ltd.

Director/Auth. Signatory

[Signature]

DEPRECIATION AS PER BOOKS FOR THE YEAR END 31ST MARCH, 2016

Major Hed	Particular	Rate (%)	Op. Bal. As at 01- 04-2015	Addition During the Year	Sales/ Written off during the Year	Closing Balance as on 31- 03-2016	Op. Bal. of Dep. As at 01-04- 2015	Depreciatio n during the year	Op. Bal. of Dep. As at 31-03-2016	WDV as at 31-03- 2016
OFFICE EQUIPMENTS	BIOMETRIC MACHINE	19.0%	12375	0	0	12375	2351	2351	4702	7673
OFFICE EQUIPMENTS	CAMERA	19.0%	32340	0	0	32340	6145	6145	12290	20050
End user devices, such as, desktops, laptops, etc.	COMPUTER	31.7%	372748	0	0	372748	118049	118049	236098	136650
OFFICE EQUIPMENTS	CYCLE	19.0%	2000	0	0	2000	380	380	760	1240
FURNITURE & FITTING	FURNITURE & FITTING	9.5%	7853	0	0	7853	746	746	1492	6361
OFFICE EQUIPMENTS	MOBILE	19.0%	30160	0	0	30160	5730	5730	11460	18700
OFFICE EQUIPMENTS	PLANT & MACHINERY	19.0%	19311	0	0	19311	3669	3669	7338	11973
OFFICE EQUIPMENTS	PRINTER	19.0%	250634	0	0	250634	47620	47620	95240	155394
OFFICE EQUIPMENTS	REFRIGRATOR	19.0%	10500	0	0	10600	2014	2014	4028	6572
OFFICE EQUIPMENTS	SCANNER	19.0%	5436	0	0	5436	1033	1033	2066	3370
OFFICE EQUIPMENTS	TAB	19.0%	53908	0	0	53908	10243	10243	20486	33422
	Sub Total		797365	0	0	797365	197980	197980	395960	401405
Intangible Assets										
Software Development	Software	19.0%	2523380	0	0	2523380	479442	479442	958884	1564496
Website	Software	19.0%	74000	0	0	74000	14060	14060	28120	45880
GRAND TOTAL	Total		2597380	0	0	2597380	493502	493502	987004	1610376
			3394745	0	0	3394745	691482	691482	1382964	2011781
Intangible Assets (WIP)										
Software Development	Software	19.0%	0	1851852	0	1851852	0	0	0	1851852
Total	Total		0	1851852	0	1851852	0	0	0	1851852

For Informage Realty Pvt. Ltd.

[Signature]
Director/Authorized Signatory

S. A. G. S.

[Signature]
A. T. S.

M/S INFORMAGE REALTY PRIVATE LIMITED
A-603, BHAWANI APARTMENTS, SECTOR -54, GOLF COURSE ROAD,
GURGAON, HARYANA, INDIA
CIN -U70100HR2013PTC050452

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31-03-2016
1.ACCOUNTING POLICIES

1. General :-

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

The Company generally follows the mercantile system of accounting and recognizes significant items of Income and Expenditure on accrual basis.

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis.

3. Fixed Assets :-

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

For Informage Realty Pvt. Ltd.

Director/Authorized Signatory



4. Depreciation and amortization :-

Depreciation on tangible assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use. The Management estimates the useful lives for the fixed assets as follows:

Software Development	5 years
----------------------	---------

For these class of assets, based on internal assessment. The management believes that the useful lives as given above best represent the period over which management expects to use these assets.

5. Investments :-

The Company has no Investments.

6. Inventories :-


The Company has no inventory.

7. Tax Expense/ Deferred Tax Assets / (Liability) :-

Tax expense comprises of current tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.

Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

For KAPIL SHAMA AGGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS


KAPIL AGGARWAL
(Partner)
Membership No.404557



Place:- Gurgaon
Date: - 03/09/2015

For & ON BEHALF OF THE BOARD
For Informage Realty Private Limited


Anil Tayal
(Director)
DIN: 02647147


Sweta Tayal
(Director)
DIN: 07046529

For Informage Realty Pvt. Ltd.


Director/Audit Signatory

5-1

4th ANNUAL REPORT

2016-2017

OF

INFORMAGE REALTY PVT. LTD.

For Informage Realty Pvt. Ltd.


Director/Aud. Signatory

For Informage Realty Pvt. Ltd.

Informage Realty Pvt. Ltd.

KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants,

B-155, Sushant Vyapar Kendra, Sushant Lok-1, GURGAON (HARYANA)

Independent Auditor's Report

To the Members of

M/S Informage Realty Private Limited
A-603, Bhawani Apartments,
Sector-54, Golf Course Road,
GURGAON, HARYANA, INDIA
CIN – U70100HR2013PTC050452

Report on the Financial Statements

We have audited the accompanying (Standalone) financial statements of **M/S Informage Realty Private Limited**. (“the Company”) which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the (Standalone) 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 (Standalone) 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these (Standalone) 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.

A. Ray

For Informage Realty Pvt. Ltd.

A. Ray



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 the 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the 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 (Standalone) financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) 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 Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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

- (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) on the basis of the written representations given by the directors as on 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 from being appointed as a director in terms of Section 164 (2) of the Act;

For Informage Realty Pvt. Ltd.
For Informage Realty Pvt. Ltd.

Director/Authorized Signatory

(1)

- (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 A".
- (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 did not have any pending litigations.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. The Company has provided requisite disclosures in the financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the Management - Refer Note 15.1, to the standalone financial statements

For and on behalf of
**KAPIL SHAMA AGGARWAL &
ASSOCIATES**
Chartered Accountants

(KAPIL AGGARWAL)
Partner
Membership No. 404557
Place: Gurgaon
Date: 01-09-2017

Director (Signature)
FCI

Annexure - A to the Auditors' 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 **M/s Informage Realty Private Limited** ("the Company") as of 31 March 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

For Informage Realty Pvt. Ltd.

Director (Auth. Signatory)



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.

For and on behalf of
**KAPIL SHAMA AGGARWAL &
ASSOCIATES**
Chartered Accountants

(KAPIL AGGARWAL)
Partner
Membership No. 404557
Place: Gurgaon
Date: 01-09-2017

For Informage Realty Pvt. Ltd.

Director/Authorized Signatory

For Informage Realty Pvt. Ltd.

INFORMAGE REALTY PVT LTD.
BALANCE SHEET AS AT 31/03/2017
A-603, BHAWANI APARTMENTS, SECTOR -54, GOLF COURSE ROAD, GURGAON, HARYANA
CIN -U70100HR2013PTC050452

(FIGURES IN RUPEES)

PARTICULARS	NOTE NO.	As at	
		31ST MARCH 2017	31ST MARCH 2016
EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS			
(a) PAID UP CAPITAL	2	100,000	100,000
(b) RESERVES AND SURPLUS	3	174,010	(1,045,964)
TOTAL (A)		274,010	(945,964)
SHARE APPLICATION MONEY PENDING ALLOTMENT	4		
TOTAL (B)			
NON CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS	5		
(b) DEFERRED TAX LIABILITY (NET)	6		28,154
TOTAL (C)			28,154
CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS	7		6,981,799
(b) TRADE PAYABLES	8	1,492,954	
(c) OTHER CURRENT LIABILITIES	9	7,305,565	2,944,614
(d) SHORT TERM PROVISION	10	110,960	
TOTAL (D)		8,909,479	9,926,413
TOTAL (A+B+C+D)		9,183,489	9,008,603
ASSETS			
NON CURRENT ASSETS			
(a) FIXED ASSETS			
(i) TANGIBLE ASSETS	11	203,425	401,405
(ii) INTANGIBLE ASSETS	12	2,968,726	3,462,228
(b) NON CURRENT INVESTMENT			
(c) DEFERRED TAX ASSETS (NET)	13	29,138	
(d) LONG TERM LOANS & ADVANCES			
TOTAL (1)		3,201,289	3,863,633
CURRENT ASSETS			
(a) TRADE RECEIVABLES	14	1,491,000	1,980,275
(b) CASH AND CASH EQUIVALENTS	15	352,689	182,274
(c) SHORT-TERM LOANS AND ADVANCES	16		
(d) OTHER CURRENT ASSETS	17	4,138,511	2,982,421
TOTAL (2)		5,982,200	5,144,970
TOTAL (1+2)		9,183,489	9,008,603

Significant Accounting Policies followed by the company 1
The accompanying notes are an integral part of the Financial Statements

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

Sweta Tayal
Director
CIN: U70100HR2013PTC050452

Anil Tayal
(Director)
CIN: U70100HR2013PTC050452

As per our report of even date attached
FOR KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

KARIL AGGARWAL
Partner
Membership No: 00415
Firm Registration No: 013564C
Place: GURGAON
Date: 01-09-2017

For Informage Realty Pvt. Ltd.
Anil Tayal
Director/Auth. Signatory

INFORMAGE REALTY PVT LTD.
PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2017
PROVISIONAL BALANCE SHEET AS AT 31/03/2017
CIN -U70100HR2013PTC050452

(IN RUPEES)

PARTICULARS	NOTE NO.	As at 31st March 2017	As at 31st March 2016
REVENUE FROM OPERATIONS			
REVENUE FROM OPERATIONS		7,458,000	3,279,105
OTHER INCOME	18	14,750	-
TOTAL REVENUE(I)		7,472,750	3,279,105
EXPENSES:			
EMPLOYEE BENEFIT EXPENSES	19	2,531,723	2,640,053
DEPRECIATION AND AMORTIZATION EXPENSE		691,482	691,482
OTHER EXPENSES	20	2,975,903	1,741,215
TOTAL EXPENSES(II)		6,199,108	5,072,750
PROFIT BEFORE TAX (I-II)		1,273,642	(1,793,645)
LESS: TAX EXPENSE			
CURRENT TAX		110,960	-
DEFERRED TAX LIABILITY (Assets)		(57,292)	14,366
PROFIT (LOSS) FOR THE PERIOD		1,219,974	(1,808,011)
Earning Per Share (EPS) (Basic & Diluted) (See Note 21)		122.00	(180.80)

Significant Accounting Policies followed by the company
The accompanying notes are an integral part of the Financial Statements

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

As per our report of even date attached
FOR KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

Sweta
Sweta Tayal
(Director)
DIN 07046529

Anil
Anil Tayal
(Director)
DIN 02647147

Kapil
KAPIL AGGARWAL
(Partner)
Membership No.-404557
Firm Registration No.: 013564C
Place: GURGAON
Date: 01-09-2017

For Informage Realty Pvt. Ltd.

Sweta
Director/Auth. Signatory

For Informage Realty Pvt. Ltd.

Director/Auth. Signatory

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2017
 1000 HAWTHORN APARTMENTS SECTOR 54 GOLF COURSE ROAD GORDON, HARTMAN
 CIN-U70100HR2013PTC050452

Notes to the cash flow statement

Cash and cash equivalents represents cash and balances with banks as disclosed in Notes 15

3 Figures of Previous year have been re-grouped/re-arranged wherever necessary

For KAPIL SHAMA *for* (b)(3), (b)(6), (b)(7)(C), (b)(7)(D)

For information Realty Pvt. Ltd.

For Information
Director/Author, Signatory

M/S INFORMAGE REALTY PRIVATE LIMITED
A-603, BHAWANI APARTMENTS, SECTOR -54, GOLF COURSE ROAD,
GURGAON, HARYANA, INDIA
CIN -U70100HR2013PTC050452

NOTES ON PROVISIONAL FINANCIAL STATEMENT FOR THE YEAR
ENDED 31-03-2017

1.ACCOUNTING POLICIES

1. General :-

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

The Company generally follows the mercantile system of accounting and recognizes significant items of Income and Expenditure on accrual basis.

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis.

3. Fixed Assets :-

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

✓ Sweta

A. Ray

For Informage Realty Pvt. Ltd.
For Informage Realty Pvt. Ltd.
Director/Auth. Signatory

4. Depreciation and amortization :-

Depreciation on tangible assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use. The Management estimates the useful lives for the fixed assets as follows:

Software Development

5 years

For these class of assets, based on internal assessment. The management believes that the useful lives as given above best represent the period over which management expects to use these assets.

5. Investments :-

The Company has no Investments.

6. Inventories :-

The Company has no inventory.

7. Tax Expense/ Deferred Tax Assets / (Liability) :-

Tax expense comprises of current tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.

Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

For KAPIL SHAMA AGGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS


KAPIL AGGARWAL
(Partner)
Membership No.404557

Place:- Gurgaon
Date: - 01/09/2017

For & ON BEHALF OF THE BOARD
For Informage Realty Private Limited

Anil Tayal
(Director)
DIN: 02647147

Sweta Tayal
(Director)
DIN: 07046529





For Informage Realty Pvt. Ltd.



INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2017
CIN -U70100HR2013PTC050452

12448 PAULSEN ET AL.

Director/ Auth. Signatory

INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2017
CIN - U70100HR2013PTC050452

NOTE NO	PARTICULARS	As at 31st March 2017	As at 31st March 2016
		1492954	0
		1492954	0
	OTHER CURRENT LIABILITIES		
	Exp Payble	1800960	924561
	Advance From Customer	0	50000
	Others	5504605	1970053
		7305565	2944614
10	INCOME FROM DISPOSITIONS	110960	0
		110960	0

	OP. BALANCE	ADDITION	DEPRECIATION		TOTAL
11	401405	0	197980	203425	401405
12	1610376	0	493502	1116874	1610376
	2011781	0	691482	1320299	2011781

INTANGIBLE ASSET (WIP)	OP. BALANCE	ADDITION	DEPRECIATION		TOTAL
	1851852	0	0	1851852	1851852
	3863633	0	691482	3172151	3863633

DEFERRED TAX LIABILITY (NET):

OPENING BALANCE

TAX IMPACT OF LESS DEPRECIATION CHARGED IN FINANCIAL STATEMENTS THAN THE ALLOWABLE UNDER INCOME TAX ACT, 1961

NET DEFERRED TAX LIABILITY

138
29,138

TRADE RECEIVABLES

More than 6 months old

Others

M/s Godrej Properties Pvt. Ltd.

M/s Godrej Real View Developrs Pvt. Ltd

Century Tex. & Ind. Ltd. (Birla Estate)

Embassy Industrial Parks Pvt.Ltd.

420000
420000
336000
315000
1491000
1980275
0
0
0
1980275

CASH & CASH EQUIVALENTS:

(a) BALANCE WITH BANKS

- IN HDFC BANK

PUNJAB NATIONAL BANK

(b) CASH IN HAND

202929
3652
146108
352689
106375
5500
70399
182274

15.1 Specified Bank Notes (SBN) transacted during the period 08th November 2016 to 30th December 2016.

Particulars	SBN	Other Denomination note	Total
Closing Cash in hand as on 08.11.2016	0	34608	34608
(+) 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	34608	34608

16 **FINANCIAL STATEMENTS & BALANCE SHEET**
 (The above financial statements have been audited by the auditor and the audit report is not stated)

0
0
0

FINANCIAL STATEMENTS

3000
8000

For Informage Realty Pvt. Ltd.

Director/Author

INFORMAGE REALTY PVT LTD.
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2017
CIN -U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2017	As at 31st March 2016
		TDS	3324943	2915853
		Others	810568	60568
			4138511	2982421
18		OTHER INCOME:		
		Interest	14750	0
			14,750	
19		EMPLOYEES BENEFIT EXPENSES		
		Salary & Allowances	2531723	2640053
			2531723	2640053
20		OTHER EXPENSES		
		Bank Charges	3169	7114
		Service charges Paid	2365895	469977
		Audit Fee	50000	30000
		Conveyance Exp.	97705	99887
		Courrier Exp.	-	2501
		Electricity Exp.	-	3355
		Interest Expenses	169,417	589741
		Maintenance Exp	-	31580
		Misc Exp	-	4331
		Newspaper & Periodicals	-	3860
		Office Expenses	-	32245
		Printing and Stationary	-	8550
		Professional Fees	97,647	0
		Refreshment Exp	-	40670
		Telephone & Internet Exp.	4574	101666
		Water Exp	-	1560
		Preliminary Exp	3000	3000
		Other Exp	184496	311178
			2975903	1741215
21		BASIC AND DILUTED EARNING PER SHARE		
	i)	NET PROFIT AFTER TAX AS PER PROFIT & LOSS STATEMENT	1219974	-1808011
	ii)	WEIGHTED AVERAGE NUMBER OF EQUITY SHARES	10000	10000
	iii)	BASIC & DILUTED EPS	122.00	-180.80
22		PAYMENT TO AUDITORS		
	a)	As Auditor	50000	30000
			50000	30000
23		MANAGERIAL REMUNERATION		
		Salaries	1800000	
24		Additional information pursuant to the provisions of part II and part IV of schedule VI of the Companies Act, 1956 to the extent applicable:		
	(i)	Licensed and Installed Capacity & Production The company does not have a manufacturing facility and hence it is not applicable.		
	(ii)	Debtors, Loans & Advances, Creditors, Staff Accounts & Other Personal A/c In the opinion of the Management the above have a value on realization at least equal to the amount at which they are stated in the Balance Sheet and are subject to confirmation.		
25		Provision for gratuity and Provision for leave encashment have not been made for this year as well as for the previous year as amount being unascertained for this year as well as for the previous year. Also the company does not have any employees working for more than five years.		
26		The Small Scale Industrial Undertaking to whom an amount outstanding for more than 30 days is Nil as per management.		
27		The company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium enterprises Development Act, 2006) claiming their status as micro, small and medium enterprises. As such no information in this regard is being submitted.		

For Informage Realty Pvt. Ltd.
Abay
 Director/Authorized Signatory

For Informage Realty Pvt. Ltd.

INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2017
CIN -U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2017	As at 31st March 2016
28		Transaction and balances with Key Management Personnel & person Intersted ;		
28.1	(i)	Repayment of Share Application Money	0	0
	(ii)	Management Remuneration	1800000	0
	(iii)	Service recd.	0	0

Sweets

ABayal



For Informage Realty Pvt. Ltd.

For Informage Realty Pvt. Ltd.
ABayal
 Director/ Auth. Signatory

INFORMAGE REALTY PRIVATE LIMITED
DEFERRED TAX ASSET/ (LIABILITY) FOR THE PERIOD ENDED 31ST MARCH, 2017

	As per Co. Act	As per Income tax act	Difference	Tax @ 29.87%
Depreciation Difference	691482	502818	188,664	
Less Op. difference		Net	91,113	
			97,551	29,138.48
Deferred Tax Asset/ (Liability)				29,138

A/c entry

Deferred Tax Liability	DR	28,154	
Deferred Tax (P&L)	CR		28,154
Deferred Tax Asset	DR	29,138	
Deferred Tax (P&L)	CR		29,138

For Informage Realty Pvt. Ltd.

[Signature]
 Director/Authorized Signatory

[Handwritten initials]

[Handwritten signature]

DEPRECIATION AS PER INCOME TAX ACT FOR THE YEAR END 31ST MARCH, 2017

S.No	Particular	Rate (%)	WDV as at 01-04-2016	Additions before 30-09-2016	Additions after 30-09-2016	Sales/ Written off during the year	Closing Balance as on 31-03-2017	Depreciation during the year	WDV as at 31-03-2017
	Tangible Assets								
1	BIOMETRIC MACHINE	15.0%	8941	0	0	0	8941	1341	7600
2	CAMERA	15.0%	23366	0	0	0	23366	3505	19861
3	COMPUTER	60.0%	59639	0	0	0	59639	5784	23855
4	CYCLE	15.0%	1445	0	0	0	1445	217	1228
5	FURNITURE & FITTING	10.0%	6361	0	0	0	6361	636	5725
6	MOBILE	15.0%	21791	0	0	0	21791	3269	18522
7	PLANT & MACHINERY	15.0%	13952	0	0	0	13952	2093	11859
8	PRINTER	60.0%	40102	0	0	0	40102	24061	16041
9	REFRIGRATOR	15.0%	7658	0	0	0	7658	1149	6509
10	SCANNER	60.0%	870	0	0	0	870	522	348
11	TAB	15.0%	38948	0	0	0	38948	5843	33105
	Total		223073	0	0	0	223073	78420	144653
	Intangible Assets								
1	Software Development	25.0%	1655968	0	0	0	1655968	413992	1241976
2	Website	25.0%	41625	0	0	0	41625	10406	31219
	Total		1697593	0	0	0	1697593	413998	1273195
	GRAND TOTAL		1920666	0	0	0	1920666	502818	1417848
	Intangible Assets (WIP)								
1	Software Development	25.0%	0	1851852	0	0	1851852	0	1851852
	Total		0	1851852	0	0	1851852	0	1851852

For Information Realty Pvt. Ltd.

Harsh
Director/Auth. Signatory

Aditya

Aditya

DEPRECIATION AS PER BOOKS FOR THE YEAR END 31ST MARCH, 2017

S.No	Major Hed	Particular	Rate (%)	Op. Bal. As at 01-04-2016	Addition During the Year	Sales/ Written off during the Year	Closing Balance as on 31-03-2017	Op. Bal. of Dep. As at 01-04-2016	Depreciation during the year	Dep. Bal. of Dep. As at 31-03-2017	WDV as at 31-03-2017
1	OFFICE EQUIPMENTS	BIOMETRIC MACHINE	19.0%	12375	0	0	12375	4702	2351	7053	5322
2	OFFICE EQUIPMENTS	CAMERA	19.0%	32340	0	0	32340	12290	6145	18435	13905
3	End user devices, such as, desktops, laptops, etc.	COMPUTER	31.7%	372748	0	0	372748	236098	118049	354147	18601
4	OFFICE EQUIPMENTS	CYCLE	19.0%	2000	0	0	2000	760	380	1140	860
5	FURNITURE & FITTING	FURNITURE & FITTING	9.5%	7853	0	0	7853	1492	746	2238	5615
6	OFFICE EQUIPMENTS	MOBILE	19.0%	30160	0	0	30160	11460	5730	17190	12970
7	OFFICE EQUIPMENTS	PLANT & MACHINERY	19.0%	19311	0	0	19311	7338	3669	11007	8304
8	OFFICE EQUIPMENTS	PRINTER	19.0%	250634	0	0	250634	95240	47620	142860	107774
9	OFFICE EQUIPMENTS	REFRIGRATOR	19.0%	10600	0	0	10600	4028	2014	6042	4558
10	OFFICE EQUIPMENTS	SCANNER	19.0%	5436	0	0	5436	2066	1033	3099	2337
11	OFFICE EQUIPMENTS	TAB	19.0%	53908	0	0	53908	20486	10243	30729	23179
		Sub Total		797365	0	0	797365	395960	197980	593940	203425
	Intangible Assets										
1	Software Development	Software	19.0%	2523380	0	0	2523380	558884	479442	1438326	1085054
2	Website	Software	19.0%	74000	0	0	74000	28120	14060	42180	31820
	Total			2597380	0	0	2597380	937004	493502	1480506	1116874
	GRAND TOTAL			3394745	0	0	3394745	1332964	691482	2074446	1320299
	Intangible Assets (WIP)										
1	Software Development	Software	19.0%	1851852	0	0	1851852	0	0	0	1851852
	Total			1851852	0	0	1851852	0	0	0	1851852

For Infomage Realty Pvt. Ltd. b/w/b

[Signature]
Director/Auth. Secretary

5th ANNUAL REPORT

2017-2018

OF

INFORMAGE REALTY PVT. LTD.

For Informage Realty Pvt. Ltd.


Director/Auth. Signatory

For Informage Realty Pvt. Ltd.

KAPIL SHAMA AGGARWAL & ASSOCIATES

Chartered Accountants,

B-155, Sushant Vyapar Kendra, Sushant Lok-1, GURGAON (HARYANA)

Independent Auditor's Report

To the Members of

M/S Informage Realty Private Limited

A-603, GH-91, Bhawani Apartments,
Sector-54, Golf Course Road,
Gurgaon, Haryana, India.

CIN - U70100HR2013PTC050452

Report on the Financial Statements

We have audited the accompanying (Standalone) financial statements of **M/S Informage Realty Private Limited**. ("the Company") which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the (Standalone) 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 (Standalone) 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these (Standalone) 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.

For Informage Realty Pvt. Ltd.



Director/Authorized Signatory

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 the 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the 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 (Standalone) financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) 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, 2018, and its Profit/Loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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

- (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
- (d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) on the basis of the written representations given by the directors as on 31 March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164 (2) of the Act;

For Informage Realty Pvt. Ltd.

Ray

For Informage Realty Pvt. Ltd.

Informage Realty Pvt. Ltd.

- (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 A".
- (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 did not have any pending litigations.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For and on behalf of
KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

(KAPIL AGGARWAL)
Partner
Membership No. 404557
Place: Gurgaon

dt- 28/07/18

For Informage Realty Pvt. Ltd.
Director/Audit Signatory

For Informage Realty Pvt. Ltd.

Annexure - A 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 M/s Informage Realty Private Limited ("the Company") as of 31 March 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

For Informage Realty Pvt. Ltd.

[Signature]

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 2018, 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.

For and on behalf of
KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

(KAPIL AGGARWAL)
Partner
Membership No. 404557
Place: Gurgaon

For Informage Realty Pvt. Ltd.

Director/Auth. Signatory

For Informage Realty Pvt. Ltd.

For Informage Realty Pvt. Ltd.

INFORMAGE REALTY PVT. LTD.
BALANCE SHEET AS AT 31/03/2018
A-603, BHAWANI APARTMENTS, SECTOR - 34, GOLF COURSE ROAD, GURGAON, HARYANA
CIN -U70100HR2013PTC050452

(FIGURES IN RUPEES)

PARTICULARS	NOTE NO.	As at 31ST MARCH 2018	As at 31ST MARCH 2017
EQUITY AND LIABILITIES			
SHAREHOLDERS FUNDS			
Reserve Capital	2	2,500,000	100,000
Profit and Loss Surplus	3	8,000,019	174,010
TOTAL (A)		10,500,019	274,010
Share Application Money Pending Allotment	4		
TOTAL (B)			
NON CURRENT LIABILITIES			
(a) LONG TERM BORROWINGS	5		
(b) DEFERRED TAX LIABILITY (NET)	6		
TOTAL (C)			
CURRENT LIABILITIES			
(a) SHORT TERM BORROWINGS	7	5,295,594	
(b) TRADE PAYABLES	8	2,111,303	1,492,954
(c) OTHER CURRENT LIABILITIES	9	4,503,518	7,305,565
(d) SHORT TERM PROVISION	10	2,782,759	110,960
TOTAL (D)		14,693,174	8,909,479
TOTAL (A+B+C+D)		25,193,193	9,183,489
ASSETS			
NON CURRENT ASSETS			
(a) FIXED ASSETS			
(i) TANGIBLE ASSETS	11	1,876,374	203,425
(ii) INTANGIBLE ASSETS	12	2,184,122	2,968,726
(b) NON CURRENT INVESTMENT			
(c) DEFERRED TAX ASSETS (NET)	13	38,466	29,138
(d) LONG TERM LOANS & ADVANCES			
TOTAL (1)		4,098,962	3,201,289
CURRENT ASSETS			
(a) TRADE RECEIVABLES	14	108,000	1,491,000
(b) INVENTORY	15	5,704,148	
(c) CASH AND CASH EQUIVALENTS	16	7,121,007	352,689
(d) SHORT-TERM LOANS AND ADVANCES	17		
(e) OTHER CURRENT ASSETS	18	8,161,076	4,138,511
TOTAL (2)		21,094,231	5,982,200
TOTAL (1+2)		25,193,193	9,183,489

Significant Accounting Policies followed by the company 1
The accompanying notes are an integral part of the Financial Statements

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

As per our report of even date attached
FOR KAPIL SHAMA AGGARWAL & ASSOCIATES
Chartered Accountants

Syama Aggarwal
Director
CIN 07046529

Kapil Aggarwal
Partner

Kapil Aggarwal
KAPIL AGGARWAL
(Partner)
Membership No : 404570
Firm Registration No : 013564C
Place GURGAON

For Informage Realty Pvt. Ltd.

For Informage Realty Pvt. Ltd.
Director/Auth. Signatory

INFORMAGE REALTY PVT LTD
 PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31/03/2018
PROVISIONAL BALANCE SHEET AS AT 31/03/2018
 CIN -U70100HR2013PTC050452

(IN RUPEES)

PARTICULARS	NOTE NO.	As at 31st March 2018		As at 31st March 2017	
REVENUE FROM OPERATIONS					
REVENUE FROM OPERATIONS			29,639,746		7,458,000
OTHER INCOME	18		340,118		14,750
TOTAL REVENUE(I)			29,979,864		7,472,750
EXPENSES					
EMPLOYEE BENEFIT EXPENSES	19		8,728,000		2,531,723
DEPRECIATION AND AMORTIZATION EXPENSE			1,201,300		691,482
OTHER EXPENSES	20		9,624,584		2,975,903
TOTAL EXPENSES(II)			19,553,884		6,199,108
PROFIT BEFORE TAX (I-II)			10,425,980		1,273,642
LESS: TAX EXPENSE					
CURRENT TAX			2,609,299		110,960
DEFERRED TAX LIABILITY (Assets)			(9,328)		(57,292)
PROFIT (LOSS) FOR THE PERIOD			7,826,009		1,219,974
Earnings Per Share (EPS) (Basic & Diluted) (See Note 21)			31.30		122.00

Significant Accounting Policies followed by the company
 The accompanying notes are an integral part of the Financial Statements

For and behalf of the Board
 INFORMAGE REALTY PRIVATE LIMITED

As per our report of even date attached
FOR KAPIL SHARMA AGGARWAL & ASSOCIATES
 Chartered Accountants

Sweta
 Sweta Taya
 (Director)
 DIN: 07040529

Anil
 Anil Taya
 (Director)
 DIN: 02647147

Kapil
KAPIL AGGARWAL
 (Partner)
 Membership No -404557
 Firm Registration No -013564C
 Place GURGAON

For Informage Realty Pvt. Ltd.

Harsh
 For Informage Realty Pvt. Ltd.
 Director/Authorized Signatory

INFORMAGE REALTY PVT LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2018
Plot No. BHAWAN APARTMENTS, SECTOR -64, GOLF COURSE ROAD, GURGAON, HARYANA
CIN -U70100HR2013PTC050452

	Year ended 31 March 2018 Rupees	Year ended 31 March 2017 Rupees
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	10,425,980	1,273,642
Adjustments for:		
Depreciation	1,201,300	691,482
(Profit) on sale of investment		
Loss on sale of assets		
Interest (Income)	(340,118)	(14,750)
Operating Profit before working capital changes	11,287,162	1,950,374
Adjustments for:		
Decrease/(Increase) in trade receivables	1,383,000	489,275
Decrease/(Increase) in short term loans & advances		
Decrease/(Increase) in other current assets	(9,726,713)	(1,156,090)
Increase/(Decrease) in trade payables	618,349	1,492,954
Increase/(Decrease) in other current liabilities	(2,739,547)	4,360,951
Increase/(Decrease) in short term borrowing	5,295,594	(6,981,799)
Cash (used in) / generated from operations	6,117,845	155,665
Taxes paid (Net of Refund)		
Net cash (used in) / from operating activities (A)	6,117,845	155,665
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible/intangible assets	(2,089,645)	
Recreation from sale of tangible/intangible assets		
Proceeds from investment		
Proceeds/(Repayment) from Share Application		
Proceeds from issue of Equity Share Capital including Premium	2,400,000	
Interest (Income) Received	340,118	14,750
Net cash (used in) / from investing activities (B)	650,473	14,750
C. CASH FLOW FROM FINANCING ACTIVITIES		
Bank Borrowing		
Net cash from (used in) financing activities (C)		
Net (decrease) / increase in cash and cash equivalents (A+B+C)	6,768,318	170,415
Cash and cash equivalents as at the beginning of the year	352,689	182,274
Cash and cash equivalents as at the end of the year	7,121,007	352,689

Notes to the cash flow statement

1. Cash and cash equivalents represents cash and balances with banks as disclosed in Notes 15

2. The above Cash Flow Statement has been prepared under the "Indirect method" as set out in the Accounting Standard 3 (AS 3) on Cash Flow Statements issued by the Institute of Chartered Accountants of India

3. Figures of Previous year have been re-grouped/re-arranged wherever necessary

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED

As per our report of even date dated 10.04.2018
CHARTERED ACCOUNTANTS
Chartered Accountants

Sandeep
 Sandeep
 Director

Harsh
 Harsh
 Director

Harsh
 HARSH AGGARWAL
 Partner
 Firm Reg. No. 0155646
 Place GURGAON

Harsh
 For Informage Realty Pvt. Ltd.
 Director/Authorized Signatory

M/S INFORMAGE REALTY PRIVATE LIMITED.
FLAT NO. A- 603, PLOT NO. GH-91, BHAWANI APARTMENTS,
GOLF COURSE ROAD, SECTOR-54, GURGAON-122002 (INDIA)
CIN – U70100HR2013PTC050452

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31-03-2018
1. ACCOUNTING POLICIES

1. General :-

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

The Company generally follows the mercantile system of accounting and recognizes significant items of Income and Expenditure on accrual basis.

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

2. Revenue Recognition :-

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis.

3. Fixed Assets :-

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on

Assets

Ray

For Informage Realty Pvt. Ltd.

Ray

Director

foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

4. Depreciation and amortization :-

Depreciation on tangible assets is provided on the straight-line method over the useful lives of assets estimated by the Management. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use. The Management estimates the useful lives for the fixed assets as follows:

Software Development	5 years
----------------------	---------

For these class of assets, based on internal assessment. The management believes that the useful lives as given above best represent the period over which management expects to use these assets.

5. Investments :-

The Company has no Investments.

6. Inventories/Capital Work In Progress :-

Inventories are valued as under:

- a) Completed Flats/Floors - At Lower of Cost or Net Realizable value , however the company is not having any inventory of completed flats/floors.
- b) Construction Work-in-Progress - At Cost. Construction Work-in-Progress includes cost of land, construction costs, allocated expenses incidental to the projects undertaken by the Company.
- c) Raw material – The raw material is valued at Cost or Net Realizable value, which ever is lower.
- d) Other inventory (Land) – The land purchased have been valued at Cost or Net Realizable value, which ever is lower.

7. Tax Expense/ Deferred Tax Assets / (Liability) :-

Tax expense comprises of current tax. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act.

Swells

Khayal

For Info Page Realty Pvt. Ltd.
Khayal


Deferred tax is recognized on timing differences between the accounting income and the taxable income for the year and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

For and behalf of the Board
INFORMAGE REALTY PRIVATE LIMITED


Anil Tayal
(Director)
DIN 02647147


Sweta Tayal
(Director)
DIN 07046529

As per our report of even date attached
For Kapil Shama Aggarwal & Associates
Chartered Accountants


KAPIL AGGARWAL
(Partner)
Membership No.-404557
Firm Registration No.: 013564C
Place: GURGAON

For Informage Realty Pvt. Ltd.

Director/Authorized Signatory

For

Director/Authorized Signatory

INFORMAGE REALTY PVT LTD
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st March, 2018

CIN -U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2018	As at 31st March 2017
2		SHARE CAPITAL:		
2.1		AUTHORISED:		
		2,50,000 (PREVIOUS YEAR 10000)	2,50,000	100,000
		EQUITY SHARES OF RS. 10/- EACH	2,50,000	100,000
2.2		ISSUED, SUBSCRIBED& PAID UP		
		2,50,000 (PREVIOUS YEAR 10000) EQUITY SHARES OF RS. 10/- EACH FULLY PAID UP OF THE ABOVE.	2,50,000	100,000
			2,50,000	100,000
2.3		THE RECONCILIATION OF THE NUMBER OF SHARES OUTSTANDING IS SET OUT BELOW:		
		EQUITY SHARES AT THE BEGINNING OF THE YEAR	10,000	10,000
		ADD: SHARES ISSUED	240,000	
		LESS: SHARES CANCELLED ON BUY BACK		
		EQUITY SHARES AT THE END OF THE YEAR	250,000	10,000
2.4		The company has only one class of Equity share having a par value of Rs 10/- per share. Equity share carry voting right at the General Meeting of the company and are entitled to dividend and to participate in surplus if any, in the event of winding up.		
2.5		SHARE HOLDING MORE THAN 5% SHARES IN THE COMPANY	% Holding	No. of share
		Equity share of Rs 10 each		No. of share
		Anil Tayal	50.00	125,000
		Sweta Tayal	50.00	125,000
3		RESERVE & SURPLUS		
3.1		SECURITIES PREMIUM RESERVE		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	A	
		AT THE END OF THE ACCOUNTING PERIOD		
3.2		PROFIT & LOSS ACCOUNT		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	174,010	(1,045,964)
		ADDITIONS DURING THE YEAR	7826009	1219974
		(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
		AT THE END OF THE ACCOUNTING PERIOD	B	8000019
3.3		GENERAL RESERVE		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD		
		ADDITIONS DURING THE YEAR		
		AT THE END OF THE ACCOUNTING PERIOD	C	
		TOTAL	A+B+C	8000019
4		SHARE APPLICATION MONEY PENDING ALLOTMENT		
		Mr. Anil Tayal		
5		LONG TERM BORROWING		
6		DEFERRED TAX LIABILITY(NET):		
		OPENING BALANCE		28154
		TAX IMPACT OF LESS DEPRECIATION CHARGED IN FINANCIAL STATEMENTS THAN THE ALLOWABLE UNDER INCOME TAX ACT, 1961		(28,154)
		NET DEFERRED TAX LIABILITY		
7		SHORT TERM BORROWINGS		
		Loan from Directors	3272293	
		Others	2023301	
			5295594	
8		TRADE PAYABLES		
		Trade payable (Net)	2111303	1492954

Sweta *AG*

For Informage Realty Pvt. Ltd.
Ray
 Director/Auth. Signatory
 Director/Auth. Signatory

INFORMAGE REALTY PVT. LTD.
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED
31st March, 2018
CIN - U70100HR2013PTC050452

NOTE NO.	S.N	PARTICULARS	As at 31st March 2018	As at 31st March 2017
			2111303	1492954
		LIABILITIES		
		CURRENT LIABILITIES		
		Trade Payables	1800960	1800960
		Other Payables	5504605	5504605
			4503618	7305665
		LONG TERM LIABILITIES		
		Long Term Debt	110960	110960
			2782759	110960
		FIXED ASSETS		
		TANGIBLE ASSETS		
		OP. BALANCE	203425	203425
		ADDITION	2014645	2014645
		DEPRECIATION	341696	341696
			1876374	203425
		INTANGIBLE ASSET		
		OP. BALANCE	2968726	2968726
		ADDITION	75000	75000
		DEPRECIATION	859604	859604
			2184122	2968726
			4060496	3172151
		DEFERRED TAX LIABILITY (NET):		
		OP. NING BALANCE	29138	29138
		TAX IMPACT OF LESS DEPRECIATION CHARGED IN FINANCIAL STATEMENTS THAN THE ALLOWABLE UNDER INCOME TAX ACT, 1961	38466	29138
		NET DEFERRED TAX LIABILITY	38466	29138
		TRADE RECEIVABLES		
		More than 6 months Old	1491000	1491000
		Others	108000	1491000
		INVENTORIES & STOCK		
		WIP of Rohtak Township Project	5704148	5704148
		CASH & CASH EQUIVALENTS :		
		(a) BALANCE WITH BANKS		
		- IN FIDC BANK	202026	202026
		PUNJAB NATIONAL BANK	3094	3094
		(b) CASH IN HAND	7121007	362689
		PREPAID EXPENSES & ADVANCES		
		Prepaid Expenses	0	0
		OTHER CURRENT ASSETS		
		Other Current Assets	161076	161076
		OTHER INCOME		
		Other Income	14750	14750
		EMPLOYEES BENEFIT EXPENSES		
		Salary & Allowances	8728000	2531723
			8728000	2531723
		OTHER EXPENSES		
		Other Expenses	14750	14750

5 sets

Handwritten signature

For Informage Realty Pvt. Ltd.

Handwritten signature

Director/Author. Signatory

Director/Author. Signatory

INFORMAGE REALTY PVT. LTD.
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st March, 2018

CIN - U70100HR2013PTC050452

NO	S.N	PARTICULARS	As at 31st March 2018	As at 31st March 2017
		Repairs & Maintenance Exp	21,903	
		Interest Expenses	1,130,116	169,417
		Printing and Stationary	1,915	
		Professional Fees		97,647
		Computer & Internet Exp		4574
			3000	3000
			718044	184496
			9624564	2975903
22		BASIC AND DILUTED EARNING PER SHARE		
	i)	NET PROFIT AFTER TAX AS PER PROFIT & LOSS STATEMENT	7826009	1219974
	ii)	WEIGHTED AVERAGE NUMBER OF EQUITY SHARES	250000	10000
	iii)	BASIC & DILUTED EPS	31.30	122.00
		PAYMENT TO AUDITORS		
	a)	As Auditor	62500	50000
			62500	50000
24		MANAGERIAL REMUNERATION	5400000	1800000
25		Additional information pursuant to the provisions of part II and part IV of schedule VI of the Companies Act, 1956 to the extent applicable:		
	(i)	Licensed and Installed Capacity & Production The company does not have a manufacturing facility and hence it is not applicable		
		Debtors, Loans & Advances, Creditors, Staff Accounts & Other Personal A/c In the opinion of the Management the above have a value on realization at least equal to the amount at which they are stated in the Balance Sheet and are subject to confirmation.		
		Provision for gratuity and Provision for leave encashment have not been made for this year as well as for the previous year as amount being unascertained for this year as well as for the previous year. Also the company does not have any employees working for more than five years		
		The Small Scale Industrial Undertaking to whom an amount outstanding for more than 30 days is Nil as per management		
		The company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium enterprises Development Act, 2006) claiming their status as micro, small and medium enterprises. As such no information in this regard is being submitted		
29		Transaction and balances with Key Management Personnel & person Intersted		
2b	(i)	Salaries Paid	1200000	
	(ii)	Management Remuneration	5400000	
	(iii)	Dividend Paid	1500000	

Sweet

Alay

For Informage Realty Pvt. Ltd.

Alay

Director/Auth. Signatory

Director/Auth. Signatory

DEPRECIATION AS PER INCOME TAX ACT FOR THE YEAR END 31ST MARCH, 2018

S.No	Particular	Rate (%)	WDV as at 01-04-2017	Additions before 30-09-2017	Additions after 30-09-2017	Sales/ Written off during the year	Closing Balance as on 31-03-2018	Depreciation during the year	WDV as at 31-03-2018
Tangible Assets									
1	BIOMETRIC MACHINE	15.0%	7600	0	0	0	7600	1140	6460
2	CAMERA	15.0%	19861	0	0	0	19861	2979	16882
3	COMPUTER/Laptop	40.0%	23855	0	65331	0	89186	22609	66577
4	CYCLE	15.0%	1228	0	0	0	1228	184	1044
5	FURNITURE & FITTING	10.0%	5725	0	11000	0	16725	1123	15602
6	MOBILE	15.0%	18522	0	138314	0	156836	13152	143684
	PLANT & MACHINERY	15.0%	11859	0	0	0	11859	1779	10080
8	PRINTER	40.0%	16041	0	0	0	16041	6416	9625
9	REFRIGRATOR	15.0%	6509	0	0	0	6509	976	5533
10	SCANNER	40.0%	348	0	0	0	348	139	209
11	TAB	15.0%	33105	0	0	0	33105	4967	28138
12	CAR	15.0%		1800000	0	0	1800000	270000	1530000
	Total		144653	1800000	214645	0	2159298	325464	1833834
Intangible Assets									
1	Software Development	25.0%	1241976	0	0	0	1241976	310494	931482
2	Website	25.0%	31219	0	0	0	31219	7805	23414
3	Software A/c	25.0%	1851852	75000	0	0	1926852	481713	1445139
	Total		3125047	75000	0	0	3200047	800012	2400035
	GRAND TOTAL		3269700	1875000	214645	0	5359345	1125476	4233869

Prepared by

For Information

 Director

DEPRECIATION AS PER BOOKS FOR THE YEAR END 31ST MARCH, 2018

S.No	Major Hed	Particular	Rate (%)	Op. Bal. As at 01-04-2017	Addition During the Year	Salv. Written off during the Year	Closing Balance as on 31-03-2018	Op. Bal. of Dep. As at 01-04-2017	Depreciation during the year	Dep. Bal. of Dep. As at 31-03-2018	WDV as at 31-03-2018
	OFFICE EQUIPMENTS	BIOMETRIC MACHINE	19.0%	12375	0	0	12375	7053	2351	9404	2971
	OFFICE EQUIPMENTS	CAMERA	19.0%	32340	0	0	32340	18435	6145	24580	7760
	End user devices, such as, desktops, laptops, etc.	COMPUTER/Laptop	31.7%	372748	65331	0	438079	354147	20690	374837	63242
3											
4	OFFICE EQUIPMENTS	CYCLE	19.0%	2000	0	0	2000	1140	380	1520	480
	FURNITURE & FITTING	FURNITURE & FITTING	9.5%	7853	11000	0	18853	2238	1791	4029	14824
	OFFICE EQUIPMENTS	MOBILE	19.0%	30160	138314	0	168474	17190	32010	49200	119274
	OFFICE EQUIPMENTS	PLANT & MACHINERY	19.0%	19311	0	0	19311	11007	3669	14676	4635
8	OFFICE EQUIPMENTS	PRINTER	19.0%	250634	0	0	250634	142860	47620	190480	60154
	OFFICE EQUIPMENTS	REFRIGRATOR	19.0%	10600	0	0	10600	6042	2014	8056	2544
10	OFFICE EQUIPMENTS	SCANNER	19.0%	5436	0	0	5436	3099	1033	4132	1304
11	OFFICE EQUIPMENTS	TAB	19.0%	53908	0	0	53908	30729	10243	40972	12936
	OFFICE EQUIPMENTS	CAR	11.9%	0	1800000	0	1800000	0	213750	213750	1586250
		Sub Total		797365	2014645	0	2812010	593940	341696	935636	1876374
	Intangible Assets										
1	Software Development	Software	19.0%	2523380	0	0	2523380	1438326	479442	1917768	605612
2		Software	19.0%		0	0	74000	42180	14060	56740	17760
	Software	Software	19.0%	1851852	75000	0	1926852	0	366102	366102	1560750
	Total			4449232	75000	0	4524232	1480506	859604	2340110	2184122
	GRAND TOTAL			5246597	2089645	0	7336242	2074446	1201300	3275746	4060496

53
Lucy

For Informage Realty Pvt. Ltd.
[Signature]
Director/Auth. Signatory