

Naresh Jai & Associates

Chartered Accountants

124-125, 1st Floor, Radha Palace, Gurudwara Road, Gurugram-122001 Phone: 9958200263, 0124-4065263, Email: jaigoel@rediffmail.com

Independent Auditor's Report

To the Members APRICUS HILLS PRIVATE LIMITED

Report on the Financial Statements, Financial Year ended on 31.03.2021



We have audited the financial statements of **Apricus Hills Private Limited**, which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, and profit/loss and its cash flow for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Apricus Hills Pvt. Ltd.

Head Office: B-217-218, 1st Floor, Nehru Ground, NIT, Faridabad (Haryana), Mob.: 9818900753

We have determined that there are no key audit matters to communicate in our report.

4. Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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.

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

5. Auditor's Responsibilities for the Audit of the Financial Statements

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

6. Report on Other Legal and Regulatory Requirements

This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

7.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.

Apricus Hills Pvt. Ltd.

Authorised Signatory

- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash flow statementdealt 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 received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, this clause is not applicable to company.
- 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:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company does not have any long-term contracts including derivative contracts for which provision may be required for any material foreseeable losses.
 - There has not been any delay in transferring amount, wherever required if any to the Investor Education and Protection Fund by the company.

For Naresh Jai & Associates

Chartered Accountants

FRN: - 019082N

CA Jai Prakash Goel

(Partner)

M.No:505787

UDIN: 22505787AAAADD3802

Place: Gurgaon Date: 23.09.2021

Apricus Hills Pyt. Ltd.

CIN NO -U45400DL2019PPC352877 BALANCE SHEET AS AT 31ST MARCH,2021

Particulars	Sch. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
EQUITY AND LIABILITIES			
1)Shareholder's Funds		30,000,000.00	100,000.00
a) Share Capital	1 2	827,087.67	101,097.15
b) Reserves and Surplus	2	627,007.07	== 1.
(2) Share Application money pending allotment		-	
(3) Non-Current Liabilities	3	5,780,000.00	5,625,000.00
(4)Current Liabilities	4	4,700,000.00	8,680,000.00
Other Current Liabilities Total Equity & Liabilities		39,652,912.33	14,303,902.85
II.ASSETS			
1)Current Assets		402,000.00	
(a) Investment	5	10,669,912.33	
(a) Cash and Bank equivalents	6	16,000.00	
(b) Preliminary Exp.	-	28,565,000.00	
(c) Loan & Advance	7	20,303,000.00	C554/01/07/7/2000
Total Asset	s	39,652,912.33	14,303,902.8

NOTES TO ACCOUNTS

11

Schedules referred to above and notes attached there to form an integral part of Balance Sheet This is the Balance Sheet referred to in our Report of even date.

FOR NARESH JAI & ASSOCIATES

CHARTERED ACCOUNTANTS

FOR APRICUS HILLS PVT LTD

DIRECTOR

DIN No- 08913161

AMIT YADAV DIRECTOR DIN No- 02793442

AIPRAKASH GOEL PARTNER)

Membership No.: 505787

Place: GURGAON Date: 23.09.2021

UDIN:22505787AAAADD3802

CIN NO -U45400DL2019PPC352877

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2021

Total Revenue	Sr. No	Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Change In Inventories	1	Revenue from Operations			
Cost Of Materials Consumed Employee Benefit Expense Financial Costs Depreciation and Amortization Expense Other Administrative Expenses Total Expenses (IV) Profit before exceptional and extraordinary items and tax VIII Exceptional Items Profit before extraordinary items and tax (V - VI) Extraordinary Items IX Profit before tax (VII - VIII) X Tax expense: (1) Current tax (2) Deferred tax XIII Profit/(Loss) from the perid from continuing operations XIII Tax expense of discounting operations XIII Profit/(Loss) from Discontinuing operations XIV Profit/(Loss) from Discontinuing operations	11			2	
Cost Of Materials Consumed Employee Benefit Expense Financial Costs Depreciation and Amortization Expense Other Administrative Expenses Total Expenses (IV) Profit before exceptional and extraordinary items and tax VIII Exceptional Items Profit before extraordinary items and tax (V - VI) Extraordinary Items IX Profit before tax (VII - VIII) X Tax expense: (1) Current tax (2) Deferred tax XIII Profit/(Loss) from the perid from continuing operations XIII Tax expense of discounting operations XIII Profit/(Loss) from Discontinuing operations XIV Profit/(Loss) from Discontinuing operations		Total Revenue			
Cost Of Materials Consumed Employee Benefit Expense Financial Costs Depreciation and Amortization Expense Other Administrative Expenses VP Profit before exceptional and extraordinary items and tax VIII Profit before extraordinary items and tax (V - VI) Extraordinary Items VIII Profit before extraordinary items and tax (V - VI) Extraordinary Items VIII Profit before extraordinary items and tax (V - VI) Extraordinary Items VIII Profit before tax (VII - VIII) X Tax expense: (1) Current tax (2) Deferred tax VIII Profit/(Loss) from the perid from continuing operations VIII Profit/(Loss) from Discontinuing operations VIII Tax expense of discounting operations VIII Profit/(Loss) from Discontinuing operations VIII Profit/(Loss) from Discontinuing operations VIII Tax expense of discounting operations VIII Profit/(Loss) from Discontinuing operations VIII Profit/(Loss	IV				
Employee Benefit Expense Financial Costs Depreciation and Amortization Expense Other Administrative Expenses Other Administrative Expenses Other Administrative Expenses Other Administrative Expenses Total Expenses (IV) Profit before exceptional and extraordinary items and tax VI Exceptional Items Profit before extraordinary items and tax (V - VI) Extraordinary Items IX Profit before tax (VII - VIII) X Tax expense: (1) Current tax (2) Deferred tax VI Profit/(Loss) from the period from continuing operations XI Profit/(Loss) from discontinuing operations XI Profit/(Loss) from Discontinuing operations XI Profit/(Loss) for the period (XI + XIV) Profit/(Loss) for the period (XI + XIV) Earning per equity share: (1) Basic Other Administrative Expense 10 314,191.51 99,000. 725,990.52 101,097. (III - IV) - 725,990.52 - 101,097. (III - IV) - 725,990.52 - 101,097. (IX - Y25,990.52 - 101,097. (IX - Y2				400,000,00	
Financial Costs Depreciation and Amortization Expense Other Administrative Expenses Total Expenses (IV)		Employee Benefit Expense	0	400,000.00	
Depreciation and Amortization Expense Other Administrative Expenses Total Expenses (IV) Profit before exceptional and extraordinary items and tax VII Exceptional Items VIII Profit before extraordinary items and tax (V - VI) Extraordinary Items IX Profit before tax (VII - VIII) X Tax expense: (1) Current tax (2) Deferred tax XII Profit/(Loss) from the period from continuing operations XIII Profit/(Loss) from Discontinuing operations XIV Profit/(Loss) for the period (XI + XIV) XIV Earning per equity share: (1) Basic - 0.24 - 10.			0	11 700 01	2.007.41
Other Administrative Expenses Total Expenses (IV)			9	11,/99.01	2,097.13
Profit before exceptional and extraordinary items and tax VII Exceptional Items Profit before extraordinary items and tax (V - VI) Extraordinary Items IX Profit before tax (VII - VIII) X Tax expense: (1) Current tax (2) Deferred tax Profit(Loss) from the perid from continuing operations XII Profit/(Loss) from discontinuing operations XIV Profit/(Loss) from Discontinuing operations XIV Profit/(Loss) for the period (XI + XIV) Profit/(Loss) for the period (XI + XIV) Profit/(Loss) for the period (XI + XIV) Earning per equity share: (1) Basic (IX - V) 725,990.52 - 101,097.		Other Administrative Expenses		*******	
Profit before exceptional and extraordinary items and tax Exceptional Items Profit before extraordinary items and tax (V - VI) Extraordinary Items Profit before tax (VII - VIII) Tax expense: (1) Current tax (2) Deferred tax Profit(Loss) from the perid from continuing operations Fix expense of discounting operations Tax expense of discounting operations CIV Profit/(Loss) from Discontinuing operations CIV Profit/(Loss) for the period (XI + XIV) Profit/(Loss) for the period (XI + XIV) Earning per equity share: (1) Basic - 0.24 - 10.			10		THE RESERVE AND ADDRESS OF THE PERSON NAMED IN COLUMN 2 ADDRESS OF THE PERSON NAMED IN
VII Profit before extraordinary items and tax (V - VI) - 725,990.52 - 101,097. VIII Extraordinary Items IX Profit before tax (VII - VIII) - 725,990.52 - 101,097. X Tax expense: (1) Current tax (2) Deferred tax XI Profit(Loss) from the perid from continuing operations XI Profit/(Loss) from discontinuing operations XIII Tax expense of discounting operations XIII Profit/(Loss) from Discontinuing operations XIII Profit/(Loss) from Discontinuing operations XIV Profit/(Loss) from Discontinuing operations XIV Profit/(Loss) for the period (XI + XIV) - 725,990.52 - 101,097. XIII Profit/(Loss) for the period (XI + XIV) - 725,990.52 - 101,097. XIII Profit/(Loss) for the period (XI + XIV) - 725,990.52 - 101,097.	V	Profit before expensional and out and it		The second secon	
Profit before extraordinary items and tax (V - VI) Extraordinary Items IX Profit before tax (VII - VIII) Tax expense: (1) Current tax (2) Deferred tax Profit(Loss) from the period from continuing operations IX Profit/(Loss) from discontinuing operations IX Earning per equity share: (1) Basic O.24 - 10.		riont before exceptional and extraordinary items and tax	(III - IV)	725,990.52	101,097.15
For it before tax (VII - VIII) Extraordinary Items IX Profit before tax (VII - VIII) Tax expense: (1) Current tax (2) Deferred tax IX Profit/(Loss) from the perid from continuing operations IX Profit/(Loss) from discontinuing operations	VI	Exceptional Items		1,00	
Profit before tax (VII - VIII) Tax expense: (1) Current tax (2) Deferred tax Profit(Loss) from the perid from continuing operations (IX-X) Profit/(Loss) from discontinuing operations Tax expense of discounting operations Profit/(Loss) from Discontinuing operations VIV Profit/(Loss) for the period (XI + XIV) Profit/(Loss) for the period (XI + XIV) Earning per equity share: (1) Basic O.24 - 10.	VII	Profit before extraordinary items and tax (V - VI)		725,990.52	101,097.15
X	VIII	Extraordinary Items			
(1) Current tax (2) Deferred tax (2) Deferred tax (3) Profit(Loss) from the perid from continuing operations (IX-X) - 725,990.52 - 101,097.	ΙX	Profit before tax (VII - VIII)		725,990.52	101,097.15
(1) Current tax (2) Deferred tax (2) Deferred tax (3) Profit(Loss) from the perid from continuing operations (IX-X) - 725,990.52 - 101,097.	x	Tay evpenses	1		
(2) Deferred tax Profit(Loss) from the perid from continuing operations (IX-X) - 725,990.52 - 101,097. RII Profit/(Loss) from discontinuing operations Tax expense of discounting operations (IV Profit/(Loss) from Discontinuing operations (XII - XIII) Profit/(Loss) for the period (XI + XIV) Earning per equity share: (1) Basic (2) Deferred tax (IX-X) - 725,990.52 - 101,097.	***		1		
Profit/(Loss) from discontinuing operations Tax expense of discounting operations RIV Profit/(Loss) from Discontinuing operations (XII - XIII) Profit/(Loss) for the period (XI + XIV) Frofit/(Loss) for the period (XI + XIV) Earning per equity share: (1) Basic (IX-X) - 725,990.52 - 101,097.					
Tax expense of discounting operations Profit/(Loss) from Discontinuing operations (XII - XIII) Profit/(Loss) for the period (XI + XIV) Farning per equity share: (1) Basic (2) Different (3) Different (4) Different	ХI	Profit(Loss) from the perid from continuing operations	(IX-X)	725,990.52	101,097.15
Profit/(Loss) from Discontinuing operations (XII - XIII) Profit/(Loss) for the period (XI + XIV) - 725,990.52 - 101,097. VI Earning per equity share: (1) Basic (2) Different	XII	Profit/(Loss) from discontinuing operations			
Profit/(Loss) for the period (XI + XIV) - 725,990.52 - 101,097.	XIII	Tax expense of discounting operations		-	
VI Earning per equity share: (1) Basic (2) Divined (3) Divined	XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)	1		
(VI Earning per equity share: (1) Basic - 0.24 - 10.	χv	Profit/(Loss) for the period (XI + XIV)		725,990.52	101,097.15
(1) Basic - 0.24 - 10.	XVI	Farning per equity share:			
(2) 0% 10.					
(2) Diluted - 0.24 - 10.		(2) Diluted			- 10.11 - 10.11

Authorised Signatory

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR NARESH JAI & ASSOCIATES

CHARTERED ACCOUNTANTS

JAIPRAKASH GOEL

(PARTNER) Membership No.: 505787

Place: Gurgaon Date: 23.09.2021

UDIN: 22505787AAAADD3802

FOR APRICUS HILLS PVT LTD

HEERA BISHT DIRECTOR

DIN No- 08913161 DIN No- 02793442

AMIT YADAV DIRECTOR

Sr.	Particulars	Current Yea	r Previous Yea
No	rationals		
Schei	dule : 1 Share Capital		_
1	AUTHORIZED CAPITAL		
	3000000 Equity Shares of Rs. 10/- each.	30,000,000.00	1
	A STANCE OF THE		100,000.0
	(10000, Equity Shares Of Rs.10/- each.	1	100,000.0
	Annicology of Manager II.	30,000,000.00	100,000.0
		50,000,000.00	1
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL		
	To the Subscribers of the Memorandum	30,000,000.00	-
	3000000 Equity Shares of Rs. 10/- each.	30,000,000.00	
			100,000.00
	(10000, Equity Shares Of Rs.10/- each.		
_	Total in ₹	30,000,000.00	100,000.00
_	Totalii		
Detai	l of shareholders holding more than 5% shares		
Detai	of shareholders holding more than 5 74 shares	As at 3	1.03.2021
SNo.	Name of Shareholders	% holding	
	Amit Yadav	95.17%	
	Raman Grover	4.83%	145,000
	2000 847 847		
Sche	dule : 2 Reserve & Surplus		
		Current Year	Previous Year
	Surplus (Profit & Loss Account)		
	Balance brought forward from previous year	- 101,097.15	
	Add: Profit for the period	- 725,990.52	- 101,097.15
		22 202 22	- 101,097.15
	Total in ₹	- 827,087.67	- 101,037.13
	70 H20 120	₹	₹
Sche	dule : 3 Unsecured Loan		7.50
		Current Year	Previous Year
	Unsecured Loan	4,700,000.00	8,680,000.00
	- · · · ×	4,700,000.00	8,680,000.00
	Total in ₹	4,700,000.00	8,080,000.00
	L. L. A. Cabon Company Limbilities	₹	₹
Scne	dule : 4 Other Current Liabilities		Previous Year
		Current Year	
	Other Current Liabilites	5,780,000.00	5,625,000.00
		5,780,000.00	5,625,000.00
_	Total in ₹	3,780,000.00	3,023,000.00
		₹	₹
Sche	dule : 5 Investment		
	74	Current Year	Previous Year
1	Work In Progress	402,000.00	-
	Total	402,000.00	· ·
Sche	dule : 6 Cash & Bank Equivalent	₹	₹
	/\$/\[]	Current Year	Previous Year
1	Cash-in-Hand	207,000.00	202,000.00
1			
	Bank A/c	10,462,912.33	17,014.85

Apricus Hills, Pvt. Ltd. Authorised Signatory

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2021

Cultons	Previous Ye
28,565,000.00	14,068,888.0
28,565,000.00	14,068,888.0
	28,565,000.00

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Apricus Hills Pvt. Ltd.

Authorised Signatory

Schedules Forming Part of the Profit & Loss Accounts as at 31st March, 2021

cneuules	Forming Part of the Profit & Loss A 8 Cost Of Material Consumed	₹	₹
	Duty & Taxes	400,000.00	
	Total in ₹	400,000.00	-
		₹	₹
	9 Financial Cost	11,799.01	2,097.15
	Bank Charges	11,799.01	2,097.15
	Total in ₹		
	Total in C		3
	: 10 Other Administrative Expenses	₹	₹
chedule	: 10 Other Administrative Expenses	3,473.75	₹
chedule	: 10 Other Administrative Expenses Fuel Expense	₹ 3,473.75 2,717.76	₹ -
chedule :	: 10 Other Administrative Expenses Fuel Expense Office Expense	3,473.75 2,717.76 50,000.00	
chedule :	: 10 Other Administrative Expenses Fuel Expense Office Expense Audit Fee	₹ 3,473.75 2,717.76	21,000.00 24,000.00
chedule : 1 2 3 4	: 10 Other Administrative Expenses Fuel Expense Office Expense Audit Fee Accounting charges	3,473.75 2,717.76 50,000.00 100,000.00	4,000.00
2 3 4 5	: 10 Other Administrative Expenses Fuel Expense Office Expense Audit Fee	3,473.75 2,717.76 50,000.00	24,000.00

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Apricus Hills Pvt. Ltd.

APRICUS HILLS PVT LTD

SCHEDULE -11

Significant Accounting Policies and Notes to Account for the year ended 31st March 2021

A. Significant Accounting Policies

1. Basis of Accounting

The financial statements are prepared under historical cost convention on accrual basis and in accordance with the requirement of the Companies Act, 2013 and in compliance with the applicable accounting standards referred to in Section 133 of the said Act. Management evaluates the effect of the accounting standards issued on a continuous basis and ensures that they are adopted as mandated under law and by ICAI. The accounting policies, except otherwise stated, have been consistently applied by the company.

2. Revenue Recognition

Revenue is recognized on accrual basis and in accordance with the requirement of the Companies Act, 2013 and in compliance with the applicable accounting standards referred to in Section 133 of the said Act.

3. Fixed Assets, Capital Work in Progress and Intangible Assets

There are no Fixed Assets in the Co. in the current year.

4. Depreciation on Fixed Assets and Amortization

Since there are no Fixed Assets, hence no depreciation has been provided.

5. Borrowing Cost

There are no Borrowing costs in the company for the capitalization.

6. Foreign Exchange Transaction

There are no foreign exchange transactions in the company.

7. Investments

Company has made Investments in Affordable Housing which is work in progress during the year.

8. Inventories

There is no inventory at the year end.

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9. Taxation

Income tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax as stated below:

Current Tax:

Provision for Taxation is ascertained on the basis of assessable profit computed in accordance with the provisions of Income Tax Act, 1961 & MAT Provision. Since there has been loss in current financial year, no tax has been provided.

Deferred Tax:

Deferred Tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income & accounting income computed for the current accounting year and reversal of earlier years' timing difference.

Deferred Tax Assets are recognized and carried forward to the extent that there is a reasonable certainty, except arising from preliminary expenses which are recognized to the extent that there is virtual certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

B. Notes to Accounts

1. Related Party Transactions:

As per Accounting Standard-18 issued by the Institute of Chartered Accountants of India, the Company's related parties

	DESIGNATION T		AMOUNT	
NAME	DESIGNATION	TRANSACTION	NIL	
RAMAN GROVER	DIRECTOR	NIL		
AMIT YADAV	DIRECTOR	NIL	NIL	
		NIL	NIL	
HEERA BISHT	DIRECTOR	THE		

"Earning per Share" computed in accordance with Accounting Standard - 20 issued by the Institute of Chartered Accountants of India.

	2020-2021	2019-20
Particulars	(Rs.)	(Rs.)
a) Numerator Net Profit after taxation as per Profit & Loss	-725990.52	-101097.15
A/C b) Denominator: Weighted average no. of shares outstanding for:	3000000	10000
c) Face Value per Equity Share	10.00	10.00
d) Earning per Share: - Basic & Diluted	-0.24	-10.11

Apricus Hills Pvt. Ltd.

Authorised Signatory

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Auditors Remuneration:

Particulars	2020-21 (Rs.)	2019-20 (Rs.)
Audit Fees	50000	21000
Total	50000	21000

- Previous year figures have been regrouped / rearranged and reclassified wherever necessary.
- Schedules 1 to 11 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2021 and Profit & Loss accounts for the year ended on that date.

Signatures to Schedules 1 to 11
As per our report of even date attached.

For Naresh Jai & Associates Chartered Accountants For and on behalf of the Board APRICUS HILLS PVT LTD

Jai Prakash Goel (Partner)

M. No.505787 Place: Gurgaon Date: 23.09.2021

UDIN: 22505787AAAADD3802

RAMAN GROVER (DIRECTOR) DIN- 01734404

(DIRECTOR) DIN-02793442 HEERA BISHT (DIRECTOR) DIN-08913161

Apricus Hills, Pvt. Ltd.



Naresh Jai & Associates

Chartered Accountants

124-125, 1st Floor, Radha Palace, Gurudwara Road, Gurugram-122001 Phone: 9958200263, 0124-4065263, Email: jaigoel@rediffmail.com

Independent Auditor's Report

To the Members APRICUS HILLS PRIVATE LIMITED

Report on the Financial Statements, Financial Year ended on 31.03.2020

1. Opinion

We have audited the financial statements of Apricus Hills Private Limited, which comprise the balance sheet as at 31st March 2020, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and profit/loss and its cash flow for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Head Office: B-217-218, 1st Floor, Nehru Ground, NIT, Faridabad (Haryana), Mob.: 9818900753
Branch Office: 135, LGF, SS Plaza, Palam Datri Road, Mahavir Enclave, New Delhi, Mob.: 9990411000

Apricus Hills Pyt. Ltd.

We have determined that there are no key audit matters to communicate in our report.

4. Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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.

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

5. Auditor's Responsibilities for the Audit of the Financial Statements

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

6. Report on Other Legal and Regulatory Requirements

This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

7. 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.

Am

Apricus Hills Pyt. Ltd.

Authorised

- 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 received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, this clause is not applicable to company.
- 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:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company does not have any long-term contracts including derivative contracts for which provision may be required for any material foreseeable losses.
 - There has not been any delay in transferring amount, wherever required if any to the Investor Education and Protection Fund by the company.

For Naresh Jai & Associates

Chartered Accountants

FRN: - 019082N

CA Jai Prakash Goel

(Partner) M.No: 505787

UDIN: 20505787AAAAFF1825

Place: Gurgaon Date: 28.10.2020

Apricus Hills Pvt. Ltd.

H NO.86, NEW POLE.NJF XW-23, VILLAGE PANDWALA KALAN . NEAR POLE NO.88, NEW DELHI-110043 BALANCE SHEET AS AT 31ST MARCH,2020

Particulars	Sch. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		7	₹
I. EQUITY AND LIABILITIES			
(1)Shareholder's Funds			
(a) Share Capital	1	100,000.00	
(b) Reserves and Surplus	1 2	101,097.15	
(0) Reserves and Surplus		1	
(2) Share Application money pending allotment			
(3) Non-Current Liabilities	4	5,625,000.00	
(4)Current Liabilities	3	8,680,000.00	
Other Current Liabilities		14,303,902.85	
Total Equity & Liabilities		14,303,502.03	
II.ASSETS	1		
(1)Current Assets			12
(a) Cash and cash equivalents	5	219,014.85 16,000.00	
(b) Preliminary Exp.		14,068,888.00	
(c) Loan & Advance	6	14,000,000.00	
Total Asset		14,303,902.85	

NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR NARESH JAI & ASSOCIATES

CHARTERED ACCOUNTANTS

JAIPRAKASH GOEL

(PARTNER)

Membership No.: 505787 Place: GURGAON

Date: 28/10/2020

UDIN:20505787AAAAFF1825

FOR APRICUS HILLS PVT LTD

RAMAN GROVER DIRECTOR

DIN No- 01734404

AMIT YADAV DIRECTOR DIN No- 02793442

Apricus Hills Pvt. Ltd.

H NO.86,NEW POLE.NJF XW-23,VILLAGE PANDWALA KALAN .NEAR POLE NO.88,NEW DELHI-110043 PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2020

Sr. No	Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Revenue from Operations Change in Inventories		(a)	
	Part and an			
v	Total Revenue			
v	Expenses:			
	Purchase of Stock-In-Trade			-
	Employee Benefit Expense Financial Costs			
	Disconstitution and A	7	2,097.15	
	Depreciation and Amortization Expense Other Administrative Expenses	. 1	00.000.00	. *.
		8	99,000.00	-
V	Total Expenses (IV) Profit before exceptional and extraordinary items and tax	(u1 - 1V)	101,097.15	
	rom before exceptional and extraordinary items and tax	(111-14)	101,037.13	
VI	Exceptional Items			9
VII	Profit before extraordinary items and tax (V - VI)		101,097.15	
VIII	Extraordinary Items			
ix	Profit before tax (VII - VIII)		101,097.15	
x	Tax expense:	ſ		
	(1) Current tax			2
	(2) Deferred tax			
XI -	Profit(Loss) from the perid from continuing operations	(IX-X)	101,097.15	
XII	Profit/(Loss) from discontinuing operations		-	
жи	Tax expense of discounting operations		72	12
xıv	Profit/(Loss) from Discontinuing operations (XII - XIII)			
xv	Profit/(Loss) for the period (XI + XIV)	-	101,097.15	
xvi	Earning per equity share:			
	(1) Basic (2) Diluted	-	10.11	

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR NARESH JAI & ASSOCIATES

CHARTERED ACCOUNTANTS

JAIPRAKASH GOEL (PARTNER)

Membership No.: 505787 Place: Gurgaon

Date: 28.10.2020 UDIN: 20505787AAAAFF1825

RAMAN GROVER DIRECTOR DIN No- 01734404

AMIT YADAV DIRECTOR DIN No- 02793442

Apricus Hills Pvt. Ltd.

r. lo	ules Forming Integral Part of the Balance Sheet as at 3 Particulars	1	ear	Previous	Ye
hec	dule : 1 Share Capital				_
1	AUTHORIZED CAPITAL				
	10000 Equity Shares of Rs. 10/- each.	100,000.	00		
		100,000	on.		_
		100,000.	00 1		
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL				
	To the Subscribers of the Memorandum	100,000.0	00		2
	10000 Equity Shares of Rs. 10/- each, Fully paid up share capital	100,000			
	by allotment				
_		100,000.0	00		
_	Total in ₹				
Б.	" 5 N N N N N N N N N N N N N N N N N N				_
Det	ail of shareholders holding more than 5% shares			03.2020 No. of Sh	ares
SNo	o. Name of Shareholders	% holdi			5,00
SIN	Raman Grover		19%		5,00
	Amit Yadav	30	770]		
-					
Sci	hedule : 2 Reserve & Surplus	Current Yea	or	Previous	Yea
		Current 100	+		
	Surplus (Profit & Loss Account)	-			-
1	Balance brought forward from previous year Add: Profit for the period	- 101,097.1	5		
1	Add. Profit for the period		-		_
	Total in ₹	- 101,097.1	5]		
	Maria Ma	₹		7	
50	chedule : 3 Unsecured Loan	Current Yea	-	Previous	Yea
-		8,680,000.0	_	rictions	-
	Unsecured Loan	0,000,000.0			
-	Total in ₹	8,680,000.0	0		•
5	chedule: 4 Other Current Liabilities	₹	-		
1		Current Year		Previous	Yea
	Other Current Liabilites	5,625,000.0	101		
-	Total in ₹	5,625,000.0	0		-
-		1,			
S	chedule : 5 Cash & Cash Equivalent	₹		₹	
		Current Year		Previous '	Yea
	1 Cash-in-Hand	202,000.0			-
-	2 Bank A/c Total	17,014.8 219,014.8			-
		2.15,014.0	2		_
5	chedule : 6 Loan & Advance				
Γ		Current Year	T	Previous	Yea
	Loan & Advance	14,068,888.0	_		
1	1913 4-	C. C			
-	Total	14,068,888.0			

Apricus Hills Pvt. Ltd.

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

hor	dule : 3 Unsecured Loan	₹	- 7	
116	The state of the s	Current Year	110110110	Yea
1	AMIT YADAV	3,930,000.00 150,000.00		
2	Arun Grover	3,100,000.00		
3	Dishita Infra P Ltd	1,400,000.00		
4	Raman Grover	100,000.00		
5	Rekha Rani	8,680,000.00		-
	Total in ₹			

edule : 4 Other Current Liabilities	Luirent 100	Previous Yea
Audit Fee Payable Accounting Charges Paybale Creative Graphics Sunayana Sharma Sunita Sharma	21,000.00 24,000.00 80,000.00 1,000,000.00 4,500,000.00	
3 Sullito Silvino	5,625,000.00	

	₹	*
chedule : 5 Cash & Cash Equivalent	Current Year	Previous Year
	202,000.00	
1 Cash-in-Hand	17,014.85	
2 Bank A/c	219,014.85	-
Total		

chedule : 6 Loan & Advo	ance	Current Year	Previous Yea
		2,777,778.00	
1 Ajay		555,556.00	27.4
2 Arun Kumar		2,777,778.00	
3 Dharambir		555,556.00	
4 Gaytri		277,778.00	
5 Manoj		833,332.00	
6 Rahul Kumsr		1,050,000.00	
7 Royal Country		833,332.00	-
8 Swikar	_	700,000.00	
9 Tarun Grover	30 8 A540	2,777,778.00	
10 Vijay	(8) N (8)	930,000.00	
11 Yashpal Total	(-2 () (14,068,888.00	

Anul yeller

my. Style

Apricus Hills F. L. Lu.

Schedules Forming Part of the Profit & Loss Accounts as at 31st March,2020

1 Bank Charges	2,097.15	
Total In ₹	2,097.15	
le : 8 Other Administrative Expen	ises ₹	₹
e: 8 Other Administrative Expen 1 Audit Fee 2 Accounting charges 3 Preliminary Exp	21,000.00 24,000.00 4,000.00 0 50,000.00	₹

John Ja

Amit you

Apricus Hills Pvt. Ltd.

APRICUS HILLS PVT LTD

SCHEDULE -9

Significant Accounting Policies and Notes to Account for the year ended 31st March 2020

A. Significant Accounting Policies

1. Basis of Accounting

The financial statements are prepared under historical cost convention on accrual basis and in accordance with the requirement of the Companies Act, 2013 and in compliance with the applicable accounting standards referred to in Section 133 of the said Act. Management evaluates the effect of the accounting standards issued on a continuous basis and ensures that they are adopted as mandated under law and by ICAI. The accounting policies, except otherwise stated, have been consistently applied by the company.

2. Revenue Recognition

Revenue is recognized on accrual basis and in accordance with the requirement of the Companies Act, 2013 and in compliance with the applicable accounting standards referred to in Section 133 of the said Act.

Fixed Assets, Capital Work in Progress and Intangible Assets

There are no Fixed Assets in the Co. in the current year.

4. Depreciation on Fixed Assets and Amortization

Since there are no Fixed Assets, hence no depreciation has been provided.

5. Borrowing Cost

There are no Borrowing costs in the company for the capitalization.

6. Foreign Exchange Transaction

There are no foreign exchange transactions in the company.

7. Investments

Company has not made any Investments during the year.

Anilyour

Head Office: B-217-218, 1st Floor, Nehru Ground, NIT, Faridabad (Haryana), Mob.: 9818900753
Branch Office: 135, LGF, SS Plaza, Palam Datri Road, Mahavir Enclave, New Delhi, Mob.: 9990411000

Apricus Hills Pvt. Ltd.

FRN 019082N

Inventories

The inventory has been valued as per AS-2 i.e cost or net realizable value whichever is lower.

Taxation

Income tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax as stated below:

Provision for Taxation is ascertained on the basis of assessable profit computed in accordance with the provisions of Income Tax Act, 1961 & MAT Provision. Since there has been loss in current financial year, no tax has been provided.

Deferred Tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the trueble income for the timing difference between the taxable income & accounting income computed for the current accounting year and reversal of earlier years' timing difference.

Deferred Tax Assets are recognized and carried forward to the extent that there is a reasonable certainty, except arising from preliminary expenses which are recognized to the reasonable certainty, except arising from preliminary expenses which are recognized to the extent that there is virtual certainty, that sufficient future taxable income will be available against which such defended to contact the extent which such defended to contact the extent of the extent which such defended to contact the extent of against which such deferred tax assets can be realized.

B. Notes to Accounts

As per Accounting Standard-18 issued by the Institute of Chartered Accountants of Related Party Transactions:

. per Acc	counting Standard-18 issues		AMOUNT
India, the Co	/iiip	TRANSIL	N.A.
T. ME	DESIGNATION	NIL NIL	N.A.
DAMAN GI	ROVER		an issued by the
AMIT YAD	AV	A reconting Standa	rd - 20 issued by the

"Earning per Share" computed in accordance with Accounting Standard - 20 issued by the 2.

*Earning per Share" computed in accordance nstitute of Chartered Accountants of India.	2019-20 2018-19 (Rs.) (Rs.)
Particulars	-101097.15 0
a) Numerator Net Profit after taxation as per Profit & Loss A/C	Anilyal
Apricus Hills Pvt. Ltd.	/ xx

b) Denominator: Weighted average no. of shares outstanding for:	10000.00	0
c) Face Value per Equity Share	10.00	0
d) Earning per Share: - Basic & Diluted	-10.11	0

3. Auditors Remuneration:

Particulars	2019-20 (Rs.)	2018-19 (Rs.)
Audit Fees	21000.00	0
Total	21000.00	0

- Previous year figures have been regrouped / rearranged and reclassified wherever necessary.
- Schedules 1 to 9 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2020 and Profit & Loss accounts for the year ended on that date.

Signatures to Schedules 1 to 9 As per our report of even date attached.

> RN 019082N Gurgoon (Hr)

For Naresh Jai & Associates Chartered Accountants

Jai Prakash Goel

(Partner) M. No.505787 Place: Gurgaon

Date: 28.10.2020

For and on behalf of the Board APRICUS HILLS PVT LTD

RAMANGROVER (DIRECTOR) DIN- 01734404 AMIT YADAV (DIRECTOR) DIN-02793442

Apricus Hills Pyt. Ltd.

H NO.86, NEW POLE.NJF XW-23, VILLAGE PANDWALA KALAN .NEAR POLE NO.88, NEW DELHI-110043 PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2020

Sr. No	Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
t II	Revenue from Operations Change in Inventories			:
IV	Expenses: Total Revenue		•	
	Purchase of Stock-in-Trade Employee Benefit Expense			2
	Depreciation and Amortization Expenses	7	2,097.15	#C
v	Other Administrative Expenses Total Expenses (IV) Profit before exceptional and extraordinary items and tax	8	99,000.00 101,097.15 101,097.15	:
VI	Exceptional items	(III - IV)	101,097.15	
VII	Profit before extraordinary items and tax (V - VI)		101,097.15	
VIII	Extraordinary Items			2
IX	Profit before tax (VII - VIII)	E	101,097.15	
X	Tax expense: (1) Current tax (2) Deferred tax			1
XI -	Profit(Loss) from the perid from continuing operations	(IX-X)	101,097.15	
XII	Profit/(Loss) from discontinuing operations		Sec. 1	
XIII	Tax expense of discounting operations		8	
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)			
xv	Profit/(Loss) for the period (XI + XIV)	-	101,097.15	
XVI	Earning per equity share: (1) Basic (2) Diluted	-	10.11	

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FRN 019082N Gurgaon (Hr.)

FOR NARESH JAI & ASSOCIATES

CHARTERED ACCOUNTANTS

JAIPRAKASH GOEL

(PARTNER) Membership No.: 505787

Place: Gurgaon Date: 28.10.2020 UDIN: 20505787AAAAFF1825 FOR APRICUS HILLS PVT LTD

RAMAN GROVER DIRECTOR DIN No- 01734404

AMIT YADAV DIRECTOR DIN No- 02793442

Apricus Hills Pvt. Ltd.

H NO.86, NEW POLE.NJF XW-23, VILLAGE PANDWALA KALAN .NEAR POLE NO.88, NEW DELHI-110043 BALANCE SHEET AS AT 31ST MARCH,2020

Particulars	Sch. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
. EQUITY AND LIABILITIES			
(1)Shareholder's Funds	i ii	100,000.00	12
(a) Share Capital	1 2		
(b) Reserves and Surplus	2	101,097.15	
(2) Share Application money pending allotment		3	1.0
(3) Non-Current Liabilities	4	5,625,000.00	
[4]Current Liabilities			
Other Current Liabilities	3	8,680,000.00	
Total Equity & Liabilities		14,303,902.85	
II.ASSETS			
(1)Current Assets			
(a) Cash and cash equivalents	5	219,014.85	
(b) Preliminary Exp.		16,000.00	
(c) Loan & Advance	6	14,068,888.00	
Total Assets		14,303,902.85	

NOTES TO ACCOUNTS

Schedules referred to above and notes attached there to form an integral part of Balance Sheet This is the Balance Sheet referred to in our Report of even date.

FOR NARESH JAI & ASSOCIATES

RN 019082N

CHARTERED ACCOUNTANTS

JAIPRAKASH GOEL

(PARTNER)

Membership No.: 505787

Place: GURGAON

Date: 28/10/2020

UDIN:20505787AAAAFF1825

FOR APRICUS HILLS PVT LTD

RAMAN GROVER DIRECTOR

DIN No- 01734404

DIRECTOR

DIN No- 02793442

Apricus Hills Pvt. Ltd.

H NO.86,NEW POLE.NJF XW-23,VILLAGE PANDWALA KALAN .NEAR POLE NO.88,NEW DELHI-110043 PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2020

		r		
Sr. No	Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
	Revenue from Operations		_	
1	Change In Inventories		Ē	
IV	Expenses: Total Revenue			
	Durchase of Co. 1	l f		
	Purchase of Stock-in-Trade			
	Employee Benefit Expense Financial Costs			
	Depreciation and A	7	2,097.15	
	Depreciation and Amortization Expense		-	
	Other Administrative Expenses	8	99,000.00	
V	Profit hafers	[101,097.15	
	Profit before exceptional and extraordinary items and tax	(III - IV)	101,097.15	-
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		101,097.15	-
VIII	Extraordinary Items		-	5 - 0
ıx	Profit before tax (VII - VIII)	-	101,097.15	
x	Tax expense:	Ī		
	(1) Current tax (2) Deferred tax		-	
	(2) Deferred tax		*	-
XI ·	Profit(Loss) from the perid from continuing operations	(IX-X)	101,097.15	-
XII	Profit/(Loss) from discontinuing operations			-
хш	Tax expense of discounting operations			-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)			-
χV	Profit/(Loss) for the period (XI + XIV)	-	101,097.15	
XVI	Earning per equity share:	Г		
	(1) Basic	_	10.11	
	(2) Diluted		10.11	

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Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FRN 019082N Gurgaon (Hr.)

FOR NARESH JAI & ASSOCIATES

CHARTERED ACCOUNTANTS: A

JAIPRAKASH GOEL

(PARTNER)

Membership No.: 505787

Place: Gurgaon Date: 28.10.2020

UDIN: 20505787AAAAFF1825

FOR APRICUS HILLS PVT LTD

RAMAN GROVER DIRECTOR

DIN No- 01734404

AMIT YADAV DIRECTOR

DIN No- 02793442

Apricus Hills Pvt. Ltd.

H NO.86,NEW POLE.NJF XW-23,VILLAGE PANDWALA KALAN .NEAR POLE NO.88,NEW DELHI-110043 BALANCE SHEET AS AT 31ST MARCH,2020

Particulars	Sch. No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		₹	₹
I, EQUITY AND LIABILITIES			
(1)Shareholder's Funds			
(a) Share Capital	1	100,000.00	*
(b) Reserves and Surplus	1 2	101,097.15	
(2) Share Application money pending allotment		-	
(3) Non-Current Liabilities	4	5,625,000.00	-
(4)Current Liabilities	×		
Other Current Liabilities	3	8,680,000.00	
Total Equity & Liabilities		14,303,902.85	-
II.ASSETS			
(1)Current Assets			
(a) Cash and cash equivalents	5	219,014.85	-
(b) Preliminary Exp.		16,000.00	-
(c) Loan & Advance	6	14,068,888.00	
Total Assets		14,303,902.85	-

NOTES TO ACCOUNTS

9

Schedules referred to above and notes attached there to form an integral part of Balance Sheet This is the Balance Sheet referred to in our Report of even date.

FOR NARESH JAI & ASSOCIATES

FRN 015082N Gurgaon (Hr.)

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CHARTERED ACCOUNTANTS

JAIPRAKASH GOEL (PARTNER)

Membership No.: 505787

Place: GURGAON Date: 28/10/2020

UDIN:20505787AAAAFF1825

FOR APRICUS HILLS PVT LTD

RAMAN GROVER DIRECTOR

DIN No- 01734404

MIT YADAV

DIRECTOR DIN No- 02793442

Apricus Hills Pvt. Ltd.

Sr. No	Particulars	Current Ye	ar Previou	ıs Yea
Sche	dule : 1 Share Capital			
1	AUTHORIZED CAPITAL			
	10000 Equity Shares of Rs. 10/- each.	100,000.0	00	-
		100,000.0	0	-
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL			
	To the Subscribers of the Memorandum		1	
	10000 Equity Shares of Rs. 10/- each, Fully paid up share capital	100,000.0	0	-
	by allotment			-
	Total in ₹	100,000.0	0	-
	, , , , , , , , , , , , , , , , , , , ,			
Detai	il of shareholders holding more than 5% shares			
	A		31.03.2020	
SNo.	Name of Shareholders	% holdin		
	Raman Grover	509	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAME	5,000
	Amit Yadav	509	6	5,000
Sche	edule : 2 Reserve & Surplus	Current Yea	Previous	Year
	Surplus (Profit & Loss Account)		1	-
	Balance brought forward from previous year Add: Profit for the period	- 101,097.15		-
	Total in ₹	- 101,097.15		-
Sche	edule : 3 Unsecured Loan	₹	₹	
-		Current Year	Previous	Year
	Unsecured Loan	8,680,000.00		-
	Total in ₹	8,680,000.00		-
Sche	edule : 4 Other Current Liabilities	₹	₹	
	Other Current Liabilites	Current Year 5,625,000.00	1	Year -
	Total in ₹	5,625,000.00		
Sche	dule : 5 Cash & Cash Equivalent	₹	₹	
	1 Cook in Head	Current Year	Previous	Year
	1 Cash-in-Hand 2 Bank A/c	202,000.00		-
-	Total	17,014.85 219,014.85		-
		213,014.83		
Scho	dule : 6 Loan & Advance			
Scrie				
Scrie	Loan & Advance	Current Year 14,068,888.00	Previous	Year

Apricus Hills Pvt. Ltd.

morised Signatory

Total

Anidyoder

14,068,888.00

13Az

Schedules Forming Integral Part of the Balance Sheet as at 31st March, 2020

ho	dule : 3 Unsecured Loan	₹	₹	
ne	Udie : 5 Olisetalea Loun	Current Year	Previous	Year
1	AMIT YADAV	3,930,000.00		
2	Arun Grover	150,000.00		
3	Dishita Infra P Ltd	3,100,000.00		
4	Raman Grover	1,400,000.00		
5	Rekha Rani	100,000.00		
	Total in ₹	8,680,000.00		

Scho	dule: 4 Other Current Liabilities	₹	₹	
CHE	Unie: 4 Other Current Elabinities	Current Year	Previous Y	ear/
1 2 3	Audit Fee Payable Accounting Charges Paybale Creative Graphics	21,000.00 24,000.00 80,000.00		-
4 5	4 Sunayana Sharma 5 Sunita Sharma	1,000,000.00 4,500,000.00		
	Total in ₹	5,625,000.00		-

edule : 5 Cash & Cash Equivalent	₹	₹	
edule: 3 Cush & Cush Equivalent	Current Year	Previous	Year
1 Cash-in-Hand	202,000.00		-
2 Bank A/c	17,014.85	- > 17 - 17 - 17 - 17 - 17 - 17 - 17 - 1	-
Total	219,014.85		-

	dule : 6 Loan & Advance	Current Year	Previous Ye
1	Aiay	2,777,778.00	-
-	Arun Kumar	555,556.00	-
	Dharambir	2,777,778.00	
- 1	Gaytri	555,556.00	-
	Manoj	277,778.00	-
	Rahul Kumsr	833,332.00	-
7	Royal Country	1,050,000.00	-
-	Swikar	833,332.00	-
9	Tarun Grover	700,000.00	-
10	Tarun Grover Vijay	2,777,778.00	-
	Yashpal	930,000.00	
_	Total * Gurgan/(Hr) *	14,068,888.00	

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Apricus Hills Pvt. Ltd.

Authorised Signatory

Schedules Forming Part of the Profit & Loss Accounts as at 31st March,2020

	Bank Charges	2,097.15	
	Total In ₹	2,097.15	
edule	: 8 Other Administrative Expenses	₹	₹
	1 Audit Fee	21,000.00	-
	2 Accounting charges	24,000.00	
		4,000.00	
	3 Preliminary Exp 4 Salary Exp.	4,000.00 ai & As 50,000.00	

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Apricus Hills Pyt. Ltd.

APRICUS HILLS PVT LTD

SCHEDULE -9

Significant Accounting Policies and Notes to Account for the year ended 31st March 2020

A. Significant Accounting Policies

1. Basis of Accounting

The financial statements are prepared under historical cost convention on accrual basis and in accordance with the requirement of the Companies Act, 2013 and in compliance with the applicable accounting standards referred to in Section 133 of the said Act. Management evaluates the effect of the accounting standards issued on a continuous basis and ensures that they are adopted as mandated under law and by ICAI. The accounting policies, except otherwise stated, have been consistently applied by the company.

2. Revenue Recognition

Revenue is recognized on accrual basis and in accordance with the requirement of the Companies Act, 2013 and in compliance with the applicable accounting standards referred to in Section 133 of the said Act.

3. Fixed Assets, Capital Work in Progress and Intangible Assets

There are no Fixed Assets in the Co. in the current year.

4. Depreciation on Fixed Assets and Amortization

Since there are no Fixed Assets, hence no depreciation has been provided.

5. Borrowing Cost

There are no Borrowing costs in the company for the capitalization.

6. Foreign Exchange Transaction

There are no foreign exchange transactions in the company.

7. Investments

Company has not made any Investments during the year.

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Head Office: B-217-218, 1st Floor, Nehru Ground, NIT, Faridabad (Haryana), Mob.: 9818900753
Branch Office: 135, LGF, SS Plaza, Palam Datri Road, Mahavir Enclave, New Delhi, Mob.: 9990411000

Apricus Hills Pvt. Ltd.

Authorised Signatory

FRN 019082N Gurgaon (Hr.)

Inventories 8.

The inventory has been valued as per AS-2 i.e cost or net realizable value whichever is

9. Taxation

Income tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax as stated below:

Provision for Taxation is ascertained on the basis of assessable profit computed in accordance with the provisions of Income Tax Act, 1961 & MAT Provision. Since there has been loss in current financial year, no tax has been provided.

Deferred Tax is recognized, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income & accounting income computed for the current accounting year and reversal of earlier years' timing difference.

Deferred Tax Assets are recognized and carried forward to the extent that there is a reasonable certainty, except arising from preliminary expenses which are recognized to the extent that there is virtual certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

B. Notes to Accounts

Related Party Transactions: 1.

As per Accounting Standard-18 issued by the Institute of Chartered Accountants of India, the Company's related parties

	DESIGNATION	TRANSACTION	AMOUNT
NAME		NIL	N.A.
RAMAN GROVER	DIRECTOR	NIL	N.A.
AMIT YADAV	DIRECTOR	NIL	

"Earning per Share" computed in accordance with Accounting Standard - 20 issued by the 2. Institute of Chartered Accountants of India.

The state of the s	
2019-20	2018-19
FNN 019082N	(Rs.)
-101097.15	0
Say In	Anilyal
	-101097.15

b) Denominator: Weighted average no. of shares outstanding for:	10000.00	0
c) Face Value per Equity Share	10.00	0
d) Earning per Share: - Basic & Diluted	-10.11	0

Auditors Remuneration: 3.

Particulars	2019-20 (Rs.)	2018-19 (Rs.)
Audit Fees	21000.00	0
Total	21000.00	0

- Previous year figures have been regrouped / rearranged and reclassified wherever necessary. 4.
- Schedules 1 to 9 are annexed to and form an integral part of the Balance Sheet as at 31st March, 5. 2020 and Profit & Loss accounts for the year ended on that date.

Signatures to Schedules 1 to 9 As per our report of even date attached.

> FRN 019082N Gurgaon (Hr.)

For Naresh Jai & Associates Chartered Accountants 40

Jai Prakash Goelered Account

(Partner) M. No.505787

Place: Gurgaon Date: 28.10.2020 For and on behalf of the Board APRICUS HILLS PVT LTD

RAMAN'GROVER

(DIRECTOR)

DIN-01734404

(DIRECTOR)

DIN-02793442

- 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 received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, this clause is not applicable to company.
- 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:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company does not have any long-term contracts including derivative contracts for which provision may be required for any material foreseeable losses.
 - There has not been any delay in transferring amount, wherever required if any to the Investor Education and Protection Fund by the company.

For Naresh Jai & Associates

Chartered Accountants

FRN: - 019082N

CA Jai Prakash Goel

(Partner)

M.No: 505787

UDIN: 20505787AAAAFF1825

Apricus Hills Pvt. Ltd.