M/S LION INFRADEVELOPERS LLP

Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070

Statement of Assets & Liabilities From 01st April 2015 To 31st March 2016

<u>Particulars</u> I. <u>CONTRIBUTION & LIABILITIES</u> 1) <u>Partner's Funds</u> a) Contribu on b) Reserves & Surplus 2) <u>Liabili es</u>	<u>Note No.</u> 2	As at 31/03/2016 Amount in (₹) 1,00,000.00	As at 31/03/201 Amount in (₹)
 <u>Partner's Funds</u> a) Contribu on b) Reserves & Surplus Liabili es 		1.00.000.00	
 <u>Partner's Funds</u> a) Contribu on b) Reserves & Surplus Liabili es 		1 00 000 00	
a) Contribu on b) Reserves & Surplus 2) <u>Liabili es</u>		1 00 000 00	
b) Reserves & Surplus 2) <u>Liabili es</u>		1 00 000 00	
2) <u>Liabili es</u>			1,00,000.0
	3	(2,205.00)	(1,105.0
a) Secured Loans		-	
b) Unsecured Loans		-	
c) Short Term Borrowings			2
d) Creditors/Trade Payables			
- Advance From Customers		an ann a stàrachta 19 - Ann ann	
e) Other Liabili es (to specify)			-
f) Provisions			
(i) for Taxa on		-	
(ii) for Con ngencies		_	
(iii) for Insurance			
(iv) Other Provisions (if any)		-	
TOTAL	-I. converse	97,795.00	98,895.0
I. ASSETS			
a) Gross Fixed Assets			-
Less: Deprecia on			-
Net Fixed Assets			-
b) Investments	an a		
c) Loans and Advances			_
d) Inventories			المراجع الحرية 14 - المراجع الحرية
e) Debtors/Trade Receivables			
f) Cash & Cash Equivalents	3	94,795.00	94,895.0
g) Other Assets (to specify)	4	3,000.00	4,000.0
Plonici visoria (na shecult)	4	5,000.00	4,000.0
TOTAL		97,795.00	98,895.0

On Behalf of LION INFRADEVELOPERS LLP

For Lion Infradevelopers LLP For Lion Infradevelopers LLP

5.1

1 File

Bijende**Désigela lech Partner** (Designated Partner) DIN: 00035284

Jatin **Desig**nated Partner (Designated Partner) DIN: 06821921

0

Date: 13/07/2016 Place: Delhi

M/S LION INFRADEVELOPERS LLP

Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070 Statement of Income & Expenditure for the period from 1st April 2015 to 31st March 2016 LLPIN: AAC-1940

<u>Particulars</u>	Note No.	For the period ended 31/03/2016	For the period ended 31/03/2015
INCOME			
Gross Turnover			
Other Income (to specify)			
Increase/(Decrease) in Stocks [including			
for raw materials, WIP & finished goods]			4
TOTAL		-	
EXPENSES			
Raw Material Consumed		-	-
Purchases		-	-
Change in inventories		-	-
Consumption of Stores and Spare Parts		-	
Power and Fuel			-
Personnel Expenses			
Administrative Expenses	6	100.00	
Misc.Expenseses		-	105.00
Depreciation			
Preliminary Exp W/Off		1,000.00	1,000.00
TOTAL		1,100.00	1,105.00
Profit Before Taxes		-1100.00	-1105.00
Provision for Taxes		n an	0.00
Profit After Taxes		(1,100.00)	-1105.00
Profit Transferred to Partner's account		-	0.00
Bijender Singh Lohia Capital A/c			
Jatin Lohia Capital A/c			
Profit Transferred to Reserve & Surplus		-1100.00	-1105.00

On Behalf of LION INFRADEVELOPERS LLP For Lion Infragevelopers LLP

N 7

Bijender Singhesignated Partner (Designated Partner) DIN: 00035284

Date: 13/07/2016 Place: Delhi

For Liop Infradevelopers LLP (a

Jatin Lohia (Designated Partner DIN: 06821921

<u>M/S LION INFRADEVELOPERS LLP</u> <u>Polt No.10, 3rd Floor, LSC, B-1, Vasant Kunj Delhi-110070</u> LLPIN: AAC-1940

Notes To The Accounts

(I) Ba Inci Inci Inci Inci Inci Inci Inci Inci	anificant Accounting Policies sis of preparation of financial statements e financial statement are prepared under the historical cost convention, using the accrual thod of accounting in accordance with the generally accepted accounting principles in lia. state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. venue Recognition womes are recognized on accrual basis. ferred Revenue Expenditure
(I) Ba Inci Inci Inci Inci Inci Inci Inci Inci	sis of preparation of financial statements e financial statement are prepared under the historical cost convention, using the accrual thod of accounting in accordance with the generally accepted accounting principles in lia. teed Assets state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 (i) Th me Inc (ii) Fin To inc (iii) Re Inc (iv) De Pre (b) No (c) Co 	e financial statement are prepared under the historical cost convention, using the accrual thod of accounting in accordance with the generally accepted accounting principles in lia. <u>keed Assets</u> state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 (i) Th me Inc (ii) Fin To inc (iii) Re Inc (iv) De Pre (b) No (c) Co 	e financial statement are prepared under the historical cost convention, using the accrual thod of accounting in accordance with the generally accepted accounting principles in lia. <u>keed Assets</u> state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 ine inc inc	thod of accounting in accordance with the generally accepted accounting principles in lia. <u>seed Assets</u> state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 Inc Fis To inc inc Inc Inc Inc Pre Pre No i) Co 	lia. state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 ii) To inc inc Inc iv) De Pre B) No (i) Co 	state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 ii) To inc inc Inc iv) De Pre B) No (i) Co 	state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
iinc iii) <u>Re</u> Inc v) <u>De</u> Pre B) <u>No</u> i) <u>Co</u>	idental expenses related to acquisition. <u>venue Recognition</u> comes are recognized on accrual basis. <u>ferred Revenue Expenditure</u>
 ii) Re Inc v) De Pre B) No i) Co 	venue Recognition comes are recognized on accrual basis. ferred Revenue Expenditure
v) <mark>De</mark> Pre B) <u>No</u>	omes are recognized on accrual basis. ferred Revenue Expenditure
v) <u>De</u> Pre 3) <u>No</u>	omes are recognized on accrual basis. ferred Revenue Expenditure
v) <u>De</u> Pre 3) <u>No</u>	ferred Revenue Expenditure
Pre 3) <u>No</u>)) <u>Co</u>	
Pre 3) <u>No</u> i) <u>Co</u>	
3) <u>No</u> i) <u>Co</u>	
i) <u>Co</u>	animitary Expenses are antivitized over a period of five years
i) <u>Co</u>	tes to Accounts
	방법이 가장 사람이 가지 않는 것을 잘 못 하는 것을 물러져 있다.
	ntingent Liability
Nil	. As at date of Balance Sheet
i) LL	P has been incorporated on 28.03.2014 vide LLPIN-AAC-1940
	그는 것에 집에 있는 것이 같아요. 그는 것이 같아요. 이렇게 집에 집에 가지 않는 것이 없는 것이 있는 것이 없는 것이 같아요. 이렇게 집에 있는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없
For	Lion Infradevelopers LLP For Lion Infradevelopers LLP
	RIC
	Hink Sil
	Designated Partner Designated Partner

2 Capital Contribution

<u>Capital Contributi</u>	<u>on</u>		
		As At 31.03.2016	As At 31.03.2015
Bijender Singh Lohia			
Opening Capital	50,000.00		
Addition	NIL		
	50,000.00		
Withdrawl	NIL		
	50,000.00	50,000.00	50,000.00
Jatin Lohia			
Opening Capital	50,000.00		
Addition	NIL		
en en ser a ser en s En ser en ser	50,000.00		
Withdrawl	NIL		
	50,000.00	50,000.00	50,000.00
Total		1,00,000.00	1,00,000.00

3 Reserve & Surplus

PARTICULARS	As At 31.03.2016 Amount in (र)	As At 31,03,2015 Amount in (र)
<u>Profit & Loss A/c</u> OPENING BALANCE	-1105.00	0.00
PROFIT & LOSS DURING THE YEAR	-1100.00	-1105.00
TOTAL	-2205.00	-1105.00

4 Cash & Bank Balance

PARTICULARS	As At 31.03.2015 Amount in (₹)	As At 31.03.2015 Amount in (₹)
CASH IN HAND	94795.00	94895.00
TOTAL	94795.00	94895.00

5 Other Assets

PARTICULARS	As At 31.03.2016 Amount in (₹)	As At 31.03.2015 Amount In (₹)
<u>Other Non-Current Assets</u> PRELIMINARY EXP. Less: Preliminary Exps W/Off (1/5th allowed)	4000.00 1000.00	
TOTAL	3000.00	

6 Admistrative Expenses

Roc Fee 100.00 TOTAL For Lion Infradevelopers LLP		PART	ICULARS			As At 31 Amoun		As At 31.03 Amount li	
For Lion ofrad	Roc Fee						100.00		0.00
Bennfradevelopers LLP		Т	OTAL	For			100.00		0.00
		develop	and the most	101	Lion In	fradevelo	opers L	LP	
All all all and	Allian		•• ∼ 1 ' . 		94	1			

Designated Partner

Designated Partner

M/s Lioninfra Developers LLP

Cash Flow Statement for the year ended 31 March, 2016 Particulars	For the y	ear ended	For the	year ended
		ch. 2016		rch. 2015
A A 1 A A	۲	₹	₹	र
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax Adjustments for:		(1100.00)		(1105.00
Depreciation and amortisation				
(Profit) / loss on sale / write off of assets	0.00		0.00	
Finance costs	1000.00		1000.00	1
Interest income	0.00		0.00	
Net (gain) / loss on sale of investments	0.00		0.00	
	0.00		0.00	
Rental income from operating leases	0.00		0.00	
Net unrealised exchange (gain) / loss	0.00		0.00	
Operating profit / (less) before working perited at any	1000.00		1000.00	
Operating profit / (loss) before working capital changes	a series and a series of	(100.00)	a ser	(105.00
Changes in working capital:				1
Adjustments for (increase) / decrease in operating assets:				1
Inventories	0.00		0.00	1. A. A. 1. A.
Trade receivables	0.00		0.00	
Short-term loans and advances	0.00		0.00	L L
Long-term loans and advances	0.00	1	0.00	
Other current assets	0.00		0.00	
Adjustments for increase / (decrease) in operating liabilities:	0.00		0.00	l .
Trade payables	0.00		0.00	1. S.
Other current liabilities	0.00		0.00	1. 1. 2.
Long-term provisions	0.00	1	0.00	
	0.00	0.00	0.00	0.00
Cash flow from extraordinary items	0.00	0.00	0.00	0.00
Cash generated from operations		(100.00)	0.00	(105.00)
Net income tax (paid) / refunds	0.00	0.00	0.00	(103.00)
Net cash flow from / (used in) operating activities (A)	0.00	(100.00)	0.00	(105.00)
B. Cash flow from investing activities		(100.00)		(105.00)
Capital expenditure on fixed assets, including capital advances	0.00		(5000.00)	
Proceeds from sale of fixed assets			(5000.00)	
	0.00		0.00	
Cash flow from extraordinary items			(5000.00)	
	0.00	0.00	0.00	
Net income tax (paid) / refunds	0.00	0.00		(5000.00)
Net cash flow from / (used in) investing activities (B)	0.00	0.00	0.00	0.00
C. Cash flow from financing activities		0.00		(5000.00)
Contribution/withdrawal by partner			·	
Share application money received / (refunded)	0.00		100000.00	
Proceeds from long-term borrowings	0.00		0.00	
	0.00		0.00	
Net increase / (decrease) in working capital borrowings	0.00		0.00	
Proceeds from other short-term borrowings	0.00		0.00	
Repayment of other short-term borrowings	0.00		0.00	1997 - 1997 - 1998 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -
Finance cost	0.00		0.00	
Dividends paid	0.00		0.00	
Tax on dividend	0.00		0.00	the states
	0.00	and the second	100000.00	
Cash flow from extraordinary items	0.00		0.00	e tas
Net cash flow from / (used in) financing activities (C)		0.00		100000.00
Vet Increase / (decrease) in Cash and cash equivalents (A+B+C))	(100.00)		94895.00
Cash and cash equivalents at the beginning of the year		94895.00		0.00
Cash and cash equivalents at the end of the year		94795.00	1.1	94895.00
Reconciliation of Cash and cash equivalents with the Balance				
Cash and cash equivalents as per Balance Sheet		94795.00		94895.00
ess: Bank balances not considered as Cash and cash equivalents		0.00		0.00
Net Cash and cash equivalents (as defined in AS 3 Cash Flow	la in the fi	94795.00	8 8 8 8 1	94895.00
Add: Current investments considered as part of Cash and cash		0.00		
Cash and cash equivalents at the end of the year *		94795.00		0.00
Comprises:		94795.00		94895.00
a) Cash on hand	1			
b) Cheques, drafts on hand		94795.00		94895.00
c) Balances with banks				0.00
he Notes on Accounts re ered to herein form		0.00	(0.00

The Notes on Accounts reered to herein form

an integral part of the Balance Sheet

Date: 13/07/2016 Place: Delhi

Bijender Singh Lohia (Designated Partner) DIN: 00035284

Fijon

For on the behalf of Board FOR LION Infra-

Jatin Lohia (Designalignalist Partner DIN: 06821921

pers LLP

Particulars		<u>Note No.</u>	As at 31.03.2017	As at 31.03.2016
			Amount in (₹)	Amount in (₹)
I. CONTRIBUTION & LIABILITIES				
1) Partner's Funds				
a) Contribution		1	1 00 000 00	
b) Reserves & Surplus		1 2	1,00,000.00	1,00,000.0
		2	(3,449.00)	(2,205.0
2) Liabilities				
a) Secured Loans	•			
b) Unsecured Loans		3	1,43,09,920.00	-
c) Short Term Borrowings		. 3	1,43,09,920.00	-
d) Creditors/Trade Payables				-
- Advance From Customers				
e) Other Liabilities (to specify)			· · ·	
f) Provisions			· · · · · · · · [.	-
(i) for Taxation				
(ii) for Contingencies			· · · · · ·	· · · •
(iii) for Insurance			-	•
(iv) Other Provisions (if any)			-	-
TOTAL			1,44,06,471.00	97,795.00
ASSETS			1,77,00,771.00	97,795.00
a) Gross Fixed Assets			41,80,920.00	
Less: Depreciation		-	41,00,720.00	
Net Fixed Assets		· .	41,80,920.00	•
b) Investments			41,00,920.00	
c) Loans and Advances		4	1,00,00,000.00	· · ·
d) Inventories			1,00,00,000.00	1
e) Debtors/Trade Receivables	·			
f) Cash & Bank Balance		5	2,23,551.00	04 705 00
g) Other Assets (to specify)		6	2,23,551.00	94,795.00
		Ŭ	2,000.00	3,000.00
TOTAL			1,44,06,471.00	97,795.00

<u>M/S LION INFRADEVELOPERS LLP</u> <u>Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070</u> <u>LLPIN: AAC-1940</u> <u>Assets & Liabilities as at 31st March 2017</u>

The Notes referred to above from an integral part of the Balance Sheet As per our report of even date attached

On Behalf of Lion Infradevelopers LLP

Sopert か

Bijender Singh Lohia (Designated partner) DPIN: 00035284

Date: 26-08-2017 Place: Delhi

Jatin,

В

Jatin Lohia (Designated partner) DPIN: 06821921

M/S LION INFRADEVELOPERS LLP Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070 LLPIN: AAC-1940

Statement of Income & Expenditure for the year ended 31st March 2017

	Particulars	na se	<u>Note No.</u>	For the period ended 31.03.2017	For the period ended 31.03.2016
				Amount in (₹)	Amount in (₹)
INCOME		· · ·			
Gross Turnover					_
Other Income (to specify)				-	-
Increase/(Decrease) in Sto	cks [including				
for raw materials, WIP & fi	nished goods]			-	-
TOTAL				-	
EXPENSES [
Raw Material Consumed		· · · · · ·		_	_
Purchases					· -
Change in inventories					-
Consumption of Stores and	Spare Parts			· . ·	
Power and Fuel	•				
Personnel Expenses	•			-	
Administrative Expenses	4 	and the second	7	244.00	-
Misc.Expenseses			'	244.00	100.00
Depreciation				-	
Preliminary Exp W/Off			6	-	-
FOTAL				1,000.00	1,000.00
Profit Before Taxes	ta seta se su seta se su se		. -	1,244.00	1,100.00
Provision for Taxes			ta di se	(1,244.00)	(1,100.00)
Profit After Taxes	ي. معرفي المحاص			-	
				(1,244.00)	(1,100.00
Profit Transferred to Part	<u>ner s account</u>			-	-
Bijender Singh Lohia Capita	II A/C			-	-
atin Lohia Capital A/c				-	<u> </u>
Profit Transferred to Reserv	ve & Surplus			(1,244.00)	(1,100.00)
	·			· · · · · · · · · · · · · · · · · · ·	

Significant accounting policies The Notes referred to above from an integral part of the Balance Sheet As per our report of even date attached

A B

On Behalf of Lion Infradevelopers LLP

Sijent Sy C

Bijender Singh Lohia (Designated partner) DPIN: 00035284

Date: 26-08-2017 Place: Delhi

(atin

Jatin Lohia (Designated partner) DPIN: 06821921

Cash Flow Statement for the year					
Particulars		vear ended rch, 2017	For the year ended		
i unicului s			· · · · · · · · · · · · · · · · · · ·	rch, 2016	
A. Cash flow from operating activities	₹	₹	₹	₹	
Vet Profit / (Loss) before extraordinary items and tax	A Contract of the			1	
diustments for:		(1,244.00)		(1,100.0	
Depreciation and amortisation					
(Profit) / loss on cale / write of formation	-		-		
(Profit) / loss on sale / write off of assets Finance costs	1,000.00		1,000.00		
Interest income	- '		·	1	
	•		-		
Net (gain) / loss on sale of investments	-		-	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
Rental income from operating leases	-		-		
Net unrealised exchange (gain) / loss	-		· -		
	1,000.00	1 (1.000.00		
perating profit / (loss) before working capital changes hanges in working capital:		(244.00)		(100.0	
Adjustments for (increase) / decrease in operating assets:			1		
Inventories		· .			
Trade receivables	-		-		
Short-term loans and advances	· ·		-		
Long-term loans and advances	-		-		
Other current assets	(1,00,00,000.00)		-		
Adjustmente for ingrages ((degrages) in an anti- 1 vivi	-		- ·		
Adjustments for increase / (decrease) in operating liabilities: Trade payables			·-		
			- I.		
Other current liabilities	-		. • .		
Long-term provisions	•		-		
	(1,00,00,000.00)	(1,00,00,000.00)	-		
ash flow from extraordinary items		-	- 1		
ash generated from operations		(1,00,00,244.00)	ŀ	(100.00	
et income tax (paid) / refunds		()		(100.00	
et cash flow from / (used in) operating activities (A)		(1,00,00,244.00)		(100.00	
. Cash flow from investing activities		(100)00,211,00	ł	[100.00	
apital expenditure on fixed assets, including capital advances	(41,80,920.00)		1	1	
roceeds from sale of fixed assets	(11,00,010,00)				
	(41,80,920.00)		-		
ash flow from extraordinary items	(12,00,020100)		· · ·		
		(41,80,920.00)			
et income tax (paid) / refunds		(41,00,520,00)		•	
et cash flow from / (used in) investing activities (B)		(41.00.000.000)			
Cash flow from financing activities		(41,80,920.00)	. -	<u> </u>	
ontribution/withdrawal by partner					
ecciving of other Long-term borrowings	1 42 00 000 00		-		
epayment of other short-term borrowings	1,43,09,920.00				
nance cost	-				
vidends paid			•		
ix on dividend	-				
		· L			
sh flow from extraordinary items	1,43,09,920.00	. 1	-		
et cash flow from / (used in) financing activities (C)	- 1		- [
tincrease / (dogroups) in Cash and a share to be the set	Ĺ	1,43,09,920.00			
et increase / (decrease) in Cash and cash equivalents (A+B+C)		1,28,756.00	ſ	(100.00	
sh and cash equivalents at the beginning of the year		94,795.00		94,895.00	
sh and cash equivalents at the end of the year	· · [2,23,551.00		94,795.00	
conciliation of Cash and cash equivalents with the Balance Sheet:	. · · · · · · · · · · · · · · · · · · ·		. F		
sh and cash equivalents as per Balance Sheet		2,23,551.00		94,795.00	
ss: Bank balances not considered as Cash and cash equivalents			1	27,75.00	
t Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note	F	2,23,551.00	·	04 705 00	
d: Current investments considered as part of Cash and cash equivalents		2,23,331.00		94,795.00	
sh and cash equivalents at the end of the year *	· -	2,23,551.00			
omprises:	. -	2,23,551.00		94,795.00	
Cash on hand		·			
Cheques, drafts on hand	1	2,23,551.00	1	94,795.00	
Balances with banks				-	

M/S LION INFRADEVELOPERS LLP Plot No.10, 3rd Floor LSC, B-1, Vasant Kuni Delhi-110070 LLPIN: AAC-1940

The Notes referred to above from an integral part of the Balance Sheet As per our report of even date attached

On Behalf of Lion Infradevelopers LLP

الح e c

Bijender Singh Lohia (Designated partner) DPIN: 00035284

Date: 26-08-2017 Place: Delhi

Jatin

Jatin Lohia (Designated partner) DPIN: 06821921

A B

M/S LION INFRADEVELOPERS LLP Polt No.10, 3rd Floor, LSC, B-1, Vasant Kunj Delhi-110070 LLPIN: AAC-1940

1 <u>Capital Contribution</u>

CAPITAL CONTRIBUTION		As At 31.03.2017	As At 31.03.2016
······		(₹)	(₹)
Bijender Singh Lohia			
Opening Capital	50,000.00		
Addition:	-		
	50,000.00		
Withdrawl:	-		
	50,000.00	50,000.00	50,000.00
<u>Jatin Lohia</u>			
Opening Capital	50,000.00		
Addition:			
	50,000.00		
Withdrawl:	-		
	50,000.00	50,000.00	50,000.00
Total	· · · ·	1,00,000.00	1,00,000.00

2 <u>Reserve & Surplus</u>

PARTICULARS	As At 31.03.2017	As At 31.03.2016
	(₹)	(₹)
Profit & Loss A/c		
OPENING BALANCE	(2,205.00)	(1,105.00)
PROFIT & LOSS DURING THE YEAR	(1,244.00)	(1,100.00)
TOTAL	(3,449.00)	(2,205.00)

3 Unsecured Loans

PARTICULARS	As At 31.03.2017	As At 31.03.2016
	(₹)	(₹)
JATIN LOHIA	3,04,920.00	ан алар на селото на Прима на селото на с Прима на селото на се
BIJENDER SINGH LOHIA	1,40,05,000.00	-
TOTAL	1,43,09,920.00	-

4 Loan and Advances

PARTICULARS	As At 31.03.2017	As At 31.03.2016	
	(₹)	(₹)	
FIVERIVERS DEVELOPER PRIVATE LIMITED	1,00,00,000.00	-	
TOTAL	1,00,00,000.00	H	
Bijunt Syp Go	tan		

Jatin

5 <u>Cash & Bank Balance</u>

	PARTICULARS	As At 31.03.2017	As At 31.03.2016
		(₹)	(₹)
CASH AT BANK		1,54,856.00	
CASH IN HAND		68,695.00	94,795.00
	TOTAL	2,23,551.00	94,795.00

6 Other Assets

PARTICULARS		As At 31.03.2016	
	(₹)	(₹)	
Othern New Comments &			
<u>Other Non-Current Assets</u>			
PRELIMINARY EXP.	3,000.00	4,000.00	
Less: Preliminary Exps W/Off (1/5th allowed)	1,000.00	1,000.00	
TOTAL	2,000.00	3,000.00	

7 Admistrative Expenses

PARTICULARS		for the year ending	for the year ending	
			(₹)	(₹)
Bank Charges			144.00	-
Roc Fee			100.00	100.00
	TOTAL		244.00	100.00

Bjelly

Jotin

M/S LION INFRADEVELOPERS LLP Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070 LLPIN: AAC-1940

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES Δ

Basis of preparation of Financial Statements

The inancial statements of the LLP have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards noti ied under the Companies (Accounting Standards) Rules, 2006 (as amended). The inancial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Use of Estimates II

The preparation of the inancial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the inancial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

m Depreciation and amortisation

Depreciation has been provided on the Written Down Value method as per the rates prescribed in Indian Income Tax Act, 1961.

IV **Recognition of income & expenses**

Incomes are recognised on accrual basis.

Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of ixed assets includes interest on borrowings attributable to acquisition of qualifying ixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

VI Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an assets is identified as impaired.

VII Inventories

There was no Inventory in current year.

VIII **Borrowing Costs**

such assets till the assets is ready for its intended use or sale. A qualifying assets is an assets that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing cost are recognized as an expense in the period in which they are incurred.

IX Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act. 1961.

Alternate Minimum Tax (AMT) paid in accordance with the tax laws, which gives future economic bene its in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax Accordingly, AMT is recognised as an asset in the Balance Sheet when it is probable that future economic bene it associated with it will

х Cash and cash equivalent

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

XI Foreign currency Transactions

(a) Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

В NOTES TO THE ACCOUNTS

ľ There are no contingent liabilities.

n Related Party Disclosure

During the year under considera on related party transac on were as follows:

Name Bijender Singh Lohia latin Lohia

ш

Rela onship Partner Partner

Nature of Transac on Unsecured loan Unsecured Loan

Amount (Rs.) Rs. 1,40,05,000/-Rs. 3,04.920/-

Expenditure in foreign currency is NIL.

IV Earnings in foreign currency is NIL.

v As there is no timing difference, deferred tax asset/liability has not been provided for in the books of account.

VI LLP has been incorporated on 20.03.2014 vide Regn. No. LLPIN - AAC-1940

VII Previous Year figures have been regrouped rearranged wherever necessary to make them comparable with current year's figures

Bient Sy

Jatiz

Disclosure required under the Micro, Small & Medium Development Act, 2006

We M/s. LION INFRADEVELOPERS LLP, hereby disclosing as under

Disclosures required under the Micro, Small & Medium Development Act, 2006

- 1. Delayed payments due as at the end of each accounting year on account of Principal and Interest due thereon N.A
- 2. Total interest paid on all delayed payments during the year under the provisions of the Act-N.A
- 3. Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act N.A
- 4. Interest accrued but not due (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date) N.A
- 5. Total Interest Due but not paid (Represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes) N.A

Bijerde Syr

BIJENDER SINGH LOHIA (Designated Partner) DPIN :00035284

Jeotine

JATIN LOHIA (Designated partner) DPIN : 06821921

<u>Particulars</u>	<u>Note No.</u>	As at 31.03.2018	As at 31.03.2017
		Amount in (₹)	Amount in (₹)
I. <u>CONTRIBUTION & LIABILITIES</u>			
(1) <u>Partner's Funds</u>			
a) Contribution		1,00,000.00	1,00,000.00
b) Reserves & Surplus	2	(7,691.00)	(3,449.00)
(2) <u>Liabilities</u>			
a) Secured Loans			
b) Unsecured Loans	3	7,96,79,621.00	1,43,09,920.00
c) Short Term Borrowings		7,70,77,021.00	1,10,00,020.00
d) Creditors/Trade Payables			
- Advance From Customers		_	
e) Other Current Liabilities	4	67,13,377.00	
f) Provisions		07,10,077100	
(i) for Taxation			1997 - 1997 - 1997 <u>-</u> 1997 -
(ii) for Contingencies		_	
(iii) for Insurance			
(iv) Other Provisions (if any)			
TOTAL		8,64,85,307.00	1,44,06,471.00
II. ASSETS			
a) Gross Fixed Assets		41,80,920.00	41,80,920.00
Less: Depreciation		•	
Net Fixed Assets		41,80,920.00	41,80,920.00
b) Investments			
c) Loans and Advances	5	1,32,66,000.00	1,00,00,000.00
d) Inventories	6	6,89,10,000.00	•
e) Debtors/Trade Receivables			-
f) Cash & Bank Balance	8	1,27,387.00	2,23,551.00
g) Other Assets (to specify)	9	1,000.00	2,000.00
TOTAL		8,64,85,307.00	1,44,06,471.00
Signi icant accounting policies	Α		

<u>M/S LION INFRADEVELOPERS LLP</u> <u>Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070</u> <u>LLPIN: AAC-1940</u> <u>Balance Sheet as at 31st March 2018</u>

The Notes referred to above from an integral part of the Balance As per our report of even date attached

On Behalf of Lion Infradevelopers LLP

Is; el

Bijender Singh Lohia (Designated partner) DPIN: 00035284

Date: 08/08/2018 Place: Delhi

Jatin Lohia (Designated partner) DPIN: 06821921

В

Statement of Pro it & Loss for the year ended 31st March 2018						
<u>Particulars</u>	<u>Note No.</u>	For the period ended 31.03.2018 Amount in (₹)	For the period ended 31.03.2017 Amount in (₹)			
INCOME		Amount in (()	Amount in (A)			
Gross Turnover						
		•	-			
Other Income (to specify)		an a	-			
TOTAL						
EXPENSES						
Cost of Material Consumed	6	6,89,10,000.00	•			
Change in inventories (Finished Goods/WIP)	7	(6,89,10,000.00)	- · · ·			
Employee Bene its Expenses		-				
Power and Fuel			-			
Administrative Expenses	10	3,242.00	244.00			
Misc.Expenseses						
Depreciation			•			
Preliminary Exp W/Off		1,000.00	1,000.00			
TOTAL		4,242.00	1,244.00			
Pro it Before Taxes		(4,242.00)	(1,244.00)			
Provision for Taxes						
Pro it After Taxes		(4,242.00)	(1,244.00)			
Pro it Transferred to Partner's account		•				
Bijender Singh Lohia Capital A/c		-	_			
Jatin Lohia Capital A/c		-				
Pro it Transferred to Reserve & Surplus		(4,242.00)	(1,244.00)			

<u>M/S LION INFRADEVELOPERS LLP</u> <u>Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070</u> <u>LLPIN: AAC-1940</u> Statement of Pro. it & Loss for the year ended 31st March 2018

Signi icant accounting policies The Notes referred to above from an integral part of the Balance Sheet As per our report of even date attached

On Behalf of Lion Infradevelopers LLP

Brjew

Bijender Singh Lohia (Designated partner) DPIN: 00035284

Date: 08/08/2018 Place: Delhi

A

В

Jatin Lohia (Designated partner) DPIN: 06821921

<u>M/S LION INFRADEVELOPERS LLP</u> <u>Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070</u> <u>LLPIN: AAC-1940</u>

Cash Flow Statement for the	For the ye 31 Marc	ar ended		ear ended ch, 2017
Particulars	31 Marc	₹	₹	₹
A. Cash low from operating activities	`			
let Pro it / (Loss) before extraordinary items and tax		(4,242.00)	A State of the	(1,244.0
		(-,)		
<u>Idjustments for:</u>				
Depreciation and amortisation	1.000.00		1,000.00	
(Pro it) / loss on sale / write off of assets	1,000.00		_,	
Finance costs				
Interest income				
Net (gain) / loss on sale of investments				
Rental income from operating leases			_	
Net unrealised exchange (gain) / loss	1.000.00		1,000.00	A Maria Maria Indonesia. Maria Maria Mar
and the state of t	1,000.00	(3,242.00)	1,000,000	(244.
Dperating pro it / (loss) before working capital changes		(3,242.00)		
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:	((00 10 000 00)			
Inventories	(6,89,10,000.00)			
Trade receivables				
Short-term loans and advances	•			
Long-term loans and advances	•		•	
Other current assets				
Adjustments for increase / (decrease) in operating liabilities:		1	•	
Trade payables	•			
Other current liabilities	67,13,377.00			
Long-term provisions				
	(6,21,96,623.00)	(6,21,96,623.00)		
Cash low from extraordinary items	•		•	(0.11
Cash generated from operations	1	(6,21,99,865.00)		(244
Net income tax (paid) / refunds		· · · · · ·	•	
Net cash low from / (used in) operating activities (A)		(6,21,99,865.00)		[244.
B. Cash low from investing activities				
Capital expenditure on ixed assets, including capital advances		· · · ·	(41,80,920.00)	
Proceeds from sale of ixed assets			-	
	•		(41,80,920.00)	
Cash low from extraordinary items				
				(41,80,920
Net income tax (paid) / refunds	la se esta de la se			•
Net cash low from / (used in) investing activities (B)				(41,80,920.
C. Cash low from inancing activities				
Contribution/withdrawal by partner				
Receiving of other Long-term borrowings	6,53,69,701.00		1,43,09,920.00	
Repayment of other short-term borrowings	•		-	
Short term loan & advance	(32,66,000.00)		(1,00,00,000.00)	
Finance cost	•			
Dividends paid		100 A		
Tax on dividend	· · · ·		-	
	6,21,03,701.00) 	43,09,920.00	
Cash low from extraordinary items	-		•	· .
Net cash low from / (used in) inancing activities (C)		6,21,03,701.00		43,09,920
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(96,164.00)		1,28,756
Cash and cash equivalents at the beginning of the year		2,23,551.00		94,795
Cash and cash equivalents at the end of the year		1,27,387.00		2,23,551
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Reconcination of Cash and Cash equivalence what the Balance Sheet		1,27,387.00		2,23,551
Cash and cash equivalents as per Balance Sheet			1	
Less: Bank balances not considered as Cash and cash equivalents		1,27,387.00	• • •	2,23,551
Net Cash and cash equivalents (as de ined in AS 3 Cash Flow Statements)	· .	1,07,007.00	- 1	
included in Note 19		1.1		i.
Add: Current investments considered as part of Cash and cash equivalents		1 27 207 00		2,23,551
Cash and cash equivalents at the end of the year *	1	1,27,387.00		2,23,351
* Comprises;				68,695
(a) Cash on hand	The second	45,093.00		68,695
(b) Cheques, drafts on hand				
(c) Balances with banks	1. · · · · · · · · · · · · · · · · · · ·	82,294.00	· ·	1,54,856

Signi icant accounting policies The Notes referred to above from an integral part of the Balance As per our report of even date attached

On Behalf of Lion Infradevelopers LLP

Bijender Singh Lohia (Designated partner) DPIN: 00035284

Date: 08-08-2018 Place: Delhi



(Designated partner) DPIN: 06821921

A B

<u>M/S LION INFRADEVELOPERS LLP</u> <u>Polt No.10, 3rd Floor, LSC, B-1, Vasant Kunj Delhi-110070</u> <u>LLPIN: AAC-1940</u>

1 Capital Contribution

CAPITAL CONTRIBUTION		As At 31.03.2018	As At 31.03.2017
		(₹)	(₹)
Bijender Singh Lohia			
Opening Capital Addition:	50,000.00		
	50,000.00		
Withdrawl:		70.000.00	50,000,00
	50,000.00	50,000.00	50,000.00
Jatin Lohia			
Opening Capital	50,000.00		
Addition:	_		
	50,000.00		
Withdrawl:			
	50,000.00	50,000.00	50,000.00
Total		1,00,000.00	1,00,000.00

2 <u>Reserve & Surplus</u>

PARTICULARS	As At 31.03.2018	As At 31.03.2017
	(₹)	(₹)
<u>Pro it & Loss A/c</u> Opening Balance	(3,449.00)	(2,205.00)
Pro it & Loss during the year	(4,242.00)	(1,244.00)
TOTAL	(7,691.00)	(3,449.00)

3 Unsecured Loans

	PARTICULARS	As At 31.03.2018	As At 31.03.2017
		(₹)	(₹)
latin Lohia		3,21,16,937.00	3,04,920.00
Bijender Singh Lohia		4,75,62,684.00	1,40,05,000.00
Dijender eingn bernd	TOTAL	7,96,79,621.00	1,43,09,920.00

4 Other Current liabilities

PARTICULARS	As At 31.03.2018	As At 31.03.2017	
	(₹)	(₹)	
(a) Duties & Taxes	377.00	-	
(b) Other current liabilities	67,13,000.00	-	
	67,13,377.00	•	

BitsL

Jan /

5 Loan and Advances

PARTICULARS	As At 31.03.2018	As At 31.03.2017
	(₹)	(₹)
Fiverivers Developers Private Limited	-	1,00,00,000.00
Sohna Land Colobration	19,11,000.00	-
Deposit with Stamp Authority	12,55,000.00	
Paddock Propbuild Pvt. Ltd.	1,01,00,000.00	-
TOTAL	1,32,66,000.00	1,00,00,000.00

6 Cost of Material Consumed

PARTICULARS		As At 31.03.2018 (₹)	As At 31.03.2017	
Opening Stock Work Expinditure		6,89,10,000)	
Closing Stock		6,89,10,000	-	
Closing Stock	Tot	al 6,89,10,000		

7 Change in Inventoris of Finished Goods / WIP

PARTICULARS	As At 31.03.2018 (₹)	As At <u>31.03.2017</u> (₹)
Opening Stock Finshed Goods WIP	•	
Total (A) Closing Stock	-	
Finshed Goods WIP	6,89,10,000	
Total (B) Total (A-B)	6,89,10,000 -6,89,10,000	

8 Cash & Bank Balance

PARTICULARS	As At 31.03.2018 (₹)	As At <u>31.03.2017</u> (₹)
Cash at Bank Cash in Hand	82,294.00 45,093.00	1,54,856.00 68,695.00
TOTAL	1,27,387.00	2,23,551.00

Bilsi

Mr. 1

9 Other Assets

PARTICULARS	As At 31.03.2018	As At 31.03.2017
	(₹)	(₹)
Other Non-Current Assets		
 PRELIMINARY EXP.	2,000.00	3,000.00
Less: Preliminary Exps W/Off (1/5th allowed)	1,000.00	1,000.00
TOTAL	1,000.00	2,000.00

10 Admistrative Expenses

	PARTICULARS	For the year ending 31.03.2018	For the year ending 31.03.2017
		(₹)	(₹)
	Bank Charges	142.00 3,000.00	144.00
- 1	nt on tds Roc Fee	100.00	100.00
1	TOTAL	3,242.00	244.00

Sitt SI

John?/

M/S LION INFRADEVELOPERS LLP Plot No.10, 3rd Floor LSC, B-1, Vasant Kunj Delhi-110070

ACCOUNTING POLICIES & NT ACCOUNTING POLICIES & Paration of Financial State reparation of Financial State is statements of the LLP have imply with the Accounting S tements have been prepare of the inancial statements a mates ation of the inancial state s considered in the reported ring the year. The Manager Future results could differ on and amortisation in has been provided on the W a of income & expenses recognised on accrual basis. Xeed assets are carried at cost less accu attributable to acquisition of curred up to that date. <u>t of Assets</u> reated as impaired when the count in the year in which an <u>s</u> io inventory in current year. <u>Costs</u> toready for its intended use.	ES ements e been prepared in a Standards noti ied u ed on accrual basis are consistent with t ements in conform d amounts of assets ment believes that t due to these estir Vritten Down Value Vritten Down Value aumulated depreciation f qualifying ixed as carrying cost of ass assets is identi ied	accordance with ti inder the Compan under the histori- hose followed in t ity with Indian and liabilities (in the estimates used mates and the dif method as per the sets up to the dat set exceeds its reco as impaired.	ies (Accounting Standa cal cost convention. The previous vear. GAAP requires the M cluding contingent llab in preparation of the ferences between the rates prescribed in Ind nt losses, if any. The co e the asset is ready for	rds) Rules, 2006 (as ar e accounting policies a lanagement to make illities) and the report inancial statements ar actual results and the ian Income Tax Act, 19 st of ixed assets includ its intended use and o	mended) . Th adopted in th estimates ar ed income ar re prudent ar estimates a 61. 61.
I statements of the LLP have mply with the Accounting S tements have been prepare of the inancial statements a nates ation of the inancial state s considered in the reported ring the year. The Manager Future results could differ on and amortisation has been provided on the W a of income & expenses recognised on accrual basis. ced assets are carried at cost less accu attributable to acquisition o curred up to that date. t of Assets reated as impaired when the count in the year in which an is o inventory in current year. Costs cost that are attributable to ti till the assets is ready for its	e been prepared in a Standards noti ied u ed on accrual basis are consistent with t ements in conform d amounts of assets ment believes that t due to these estir Vritten Down Value Vritten Down Value aunulated depreciation of qualifying ixed as assets is identi ied	Inder the Compan under the histori- hose followed in t nity with Indian and liabilities (in the estimates used mates and the dif method as per the sets up to the dat set exceeds its recc as impaired.	ies (Accounting Standa cal cost convention. The previous vear. GAAP requires the M cluding contingent llab in preparation of the ferences between the rates prescribed in Ind nt losses, if any. The co e the asset is ready for	rds) Rules, 2006 (as ar e accounting policies a lanagement to make illities) and the report inancial statements ar actual results and the ian Income Tax Act, 19 st of ixed assets includ its intended use and o	mended) . Th adopted in th estimates ar ed income ar re prudent ar estimates a 61. 61.
I statements of the LLP have mply with the Accounting S tements have been prepare of the inancial statements a nates ation of the inancial state s considered in the reported ring the year. The Manager Future results could differ on and amortisation has been provided on the W a of income & expenses recognised on accrual basis. ced assets are carried at cost less accu attributable to acquisition o curred up to that date. t of Assets reated as impaired when the count in the year in which an is o inventory in current year. Costs cost that are attributable to ti till the assets is ready for its	e been prepared in a Standards noti ied u ed on accrual basis are consistent with t ements in conform d amounts of assets ment believes that t due to these estir Vritten Down Value Vritten Down Value aunulated depreciation of qualifying ixed as assets is identi ied	Inder the Compan under the histori- hose followed in t nity with Indian and liabilities (in the estimates used mates and the dif method as per the sets up to the dat set exceeds its recc as impaired.	ies (Accounting Standa cal cost convention. The previous vear. GAAP requires the M cluding contingent llab in preparation of the ferences between the rates prescribed in Ind nt losses, if any. The co e the asset is ready for	rds) Rules, 2006 (as ar e accounting policies a lanagement to make illities) and the report inancial statements ar actual results and the ian Income Tax Act, 19 st of ixed assets includ its intended use and o	mended) . Th adopted in th estimates ar ed income ar re prudent ar estimates a 61. 61.
of the inancial statements a nates ation of the inancial state s considered in the reported ring the year. The Manager Future results could differ on and amortisation a has been provided on the W n of income & expenses recognised on accrual basis. (ed assets) are carried at cost less accruation of curred up to that date. t of Assets reated as impaired when the count in the year in which an in the year in which and the year in which and the year in which and the year in which and the year in which and	are consistent with t ements in conform d amounts of assets ment believes that t due to these estir Vritten Down Value wmulated depreciation qualifying ixed as carrying cost of ass assets is identi ied	hose followed in t nity with Indian and liabilities (in the estimates used mates and the dif method as per the source of the dat source of the dat set exceeds its recc as impaired.	he previous vear. GAAP requires the M cluding contingent llab in preparation of the ferences between the rates prescribed in Ind nt losses, if any. The co e the asset is ready for	lanagement to make Illities) and the report inancial statements ar actual results and the ian Income Tax Act, 19 st of ixed assets includ its intended use and o	estimates ar ed income ar re prudent ar estimates a 61. des interest o ther incident
ation of the inancial status s considered in the reported ring the year. The Manager Future results could differ on and amortisation has been provided on the W a of income & expenses recognised on accrual basis. (ed assets are carried at cost less accu attributable to acquisition o curred up to that date. t of Assets reated as impaired when the count in the year in which an is to inventory in current year. Costs cost that are attributable to th till the assets is ready for its	d amounts of assets ment believes that t due to these estir Vritten Down Value umulated depreciation qualifying ixed as carrying cost of ass assets is identi ied	and liabilities (in the estimates used mates and the dif method as per the source of the dat sets up to the dat set exceeds its recc as impaired.	cluding contingent llab in preparation of the ferences between the rates prescribed in Ind nt losses, if any. The co e the asset is ready for	ilities) and the reports inancial statements ar actual results and the ian Income Tax Act, 19 st of ixed assets includ its intended use and o	ed income ar re prudent ar estimates a 61. des interest o ther incident
s considered in the reported ring the year. The Manager Future results could differ on and amortisation has been provided on the W a of income & expenses recognised on accrual basis. exed assets are carried at cost less accruation of curred up to that date. tof Assets reated as impaired when the count in the year in which an is to inventory in current year. <u>Costs</u> cost that are attributable to th till the assets is ready for its	d amounts of assets ment believes that t due to these estir Vritten Down Value umulated depreciation qualifying ixed as carrying cost of ass assets is identi ied	and liabilities (in the estimates used mates and the dif method as per the source of the dat sets up to the dat set exceeds its recc as impaired.	cluding contingent llab in preparation of the ferences between the rates prescribed in Ind nt losses, if any. The co e the asset is ready for	ilities) and the reports inancial statements ar actual results and the ian Income Tax Act, 19 st of ixed assets includ its intended use and o	ed income ar re prudent ar estimates a 61. des interest o ther incident
n has been provided on the W n of income & expenses recognised on accrual basis. weed assets are carried at cost less accu attributable to acquisition o curred up to that date. to fAssets reated as impaired when the count in the year in which an in o inventory in current year. Costs cost that are attributable to th till the assets is ready for its	umulated depreciati of qualifying ixed as carrying cost of ass assets is identi ied	ion and impairme ssets up to the dat set exceeds its reco as impaired.	nt losses, if any. The co e the asset is ready for	st of ixed assets includ its intended use and o	des interest c ther incident
n has been provided on the W n of income & expenses recognised on accrual basis. weed assets are carried at cost less accu attributable to acquisition o curred up to that date. to fAssets reated as impaired when the count in the year in which an in o inventory in current year. Costs cost that are attributable to th till the assets is ready for its	umulated depreciati of qualifying ixed as carrying cost of ass assets is identi ied	ion and impairme ssets up to the dat set exceeds its reco as impaired.	nt losses, if any. The co e the asset is ready for	st of ixed assets includ its intended use and o	des interest c ther incident
recognised on accrual basis. <u>seed assets</u> are carried at cost less accu attributable to acquisition o curred up to that date. <u>t of Assets</u> reated as impaired when the count in the year in which an <u>t</u> to inventory in current year. <u>Costs</u> cost that are attributable to th till the assets is ready for its	umulated depreciati of qualifying ixed as carrying cost of ass assets is identi ied	ssets up to the dat set exceeds its recc as impaired.	e the asset is ready for	its intended use and o	ther incident
are carried at cost less accu attributable to acquisition o curred up to that date. tof Assets reated as impaired when the count in the year in which an o inventory in current year. Costs cost that are attributable to th till the assets is ready for its	of qualifying ixed as carrying cost of ass a assets is identi ied	ssets up to the dat set exceeds its recc as impaired.	e the asset is ready for	its intended use and o	ther incident
attributable to acquisition o curred up to that date. t of Assets reated as impaired when the count in the year in which an to inventory in current year. <u>Costs</u> cost that are attributable to th till the assets is ready for its	of qualifying ixed as carrying cost of ass a assets is identi ied	ssets up to the dat set exceeds its recc as impaired.	e the asset is ready for	its intended use and o	ther incident
reated as impaired when the count in the year in which an o Inventory in current year. <u>Costs</u> cost that are attributable to th till the assets is ready for its	1 assets is identi ied	as impaired.	verable value. An impa	irment loss is charged t	to the Pro it
reated as impaired when the count in the year in which an o Inventory in current year. <u>Costs</u> cost that are attributable to th till the assets is ready for its	1 assets is identi ied	as impaired.	verable value. An impa	irment loss is charged t	to the Pro it
o Inventory in current year. Costs cost that are attributable to the till the assets is ready for its					
<u>Costs</u> ost that are attributable to the till the assets is ready for its		an a tair. An an an an			
cost that are attributable to t till the assets is ready for its	he acquisition, const	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -			
till the assets is ready for its	he acquisition, consi				
	intended use or sale	e. A qualifying ass	ets is an assets that nece	essarily requires a subs	tantial perio
i <u>come</u> is the amount of tax payable	on the taxable inco	me for the year as	determined in accorda	nce with the provisions	s of the Incor
1. inimum Tax (AMT) paid in a me tax liability, is consider			-		
, AMT is recognised as an as					
ash equivalent sh equivalents for the purpos inal maturity of three month		ement comprise ca	ash at bank and in hand	and short term deposit	ts with banks
	15 OF 1055.				
r <u>rency Transactions</u> tions denominated in foreign roximates the actual rate at t			ge rate prevailing on th	e date of the transactio	m or
· · · · ·				···	
THE ACCOUNTS					· ·
o contingent liabilities.					
v Disclosure ear under considera on relat	ed party transac on	were as follows:			
gh Lohia	<u>Rela onship</u> Designated Partner Designated Partne		<u>Nature of Transac</u> Received of Loan & Adv Received of Loan & Ad	ance Rs.3,5	10unt (Rs.) 35,57,684.00 3,18,12,017.0
e in foreign currency is NIL.	· . · .				
foreign currency is NIL.	d tax asset/liability l	has not been provi	ded for in the books of a	account.	
		lo. LLPIN - AAC-:	1940		
no timing difference, deferred	2014 vide Regn. N	e se la companya de l	sary to make them cor	nparable with curren	ıt year's figu
no timing difference, deferred en incorporated on 20.03.		wherever neces			
f		o timing difference, deferred tax asset/liability	o timing difference, deferred tax asset/liability has not been provi en incorporated on 20.03.2014 vide Regn. No. LLPIN - AAC -1	o timing difference, deferred tax asset/liability has not been provided for in the books of a en incorporated on 20.03.2014 vide Regn. No. LLPIN - AAC-1940	o timing difference, deferred tax asset/liability has not been provided for in the books of account.