

M/S LION INFRADEVELOPERS LLP

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

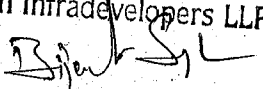
Statement of Assets & Liabilities From 01st April 2015 To 31st March 2016

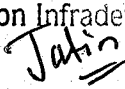
LLPIN: AAC-1940

| | <u>Particulars</u> | <u>Note No.</u> | <u>As at 31/03/2016</u> <u>Amount in (₹)</u> | <u>As at 31/03/2015</u> <u>Amount in (₹)</u> |
|-------|--|-----------------|---|---|
| I. | <u>CONTRIBUTION & LIABILITIES</u> | | | |
| (1) | <u>Partner's Funds</u> | | | |
| a) | Contribution | 2 | 1,00,000.00 | 1,00,000.00 |
| b) | Reserves & Surplus | 3 | (2,205.00) | (1,105.00) |
| (2) | <u>Liabilities</u> | | | |
| a) | Secured Loans | | - | - |
| b) | Unsecured Loans | | - | - |
| c) | Short Term Borrowings | | - | - |
| 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 | | 97,795.00 | 98,895.00 |
| II. | <u>ASSETS</u> | | | |
| a) | Gross Fixed Assets | | | - |
| Less: | Depreciation | | | - |
| | Net Fixed Assets | | | - |
| b) | Investments | | | - |
| c) | Loans and Advances | | | - |
| d) | Inventories | | | - |
| e) | Debtors/Trade Receivables | | | - |
| f) | Cash & Cash Equivalents | 3 | 94,795.00 | 94,895.00 |
| g) | Other Assets (to specify) | 4 | 3,000.00 | 4,000.00 |
| | TOTAL | | 97,795.00 | 98,895.00 |

On Behalf of LION INFRADEVELOPERS LLP

For Lion Infra Developers LLP For Lion Infra Developers LLP


Bijendra Singh
(Designated Partner)
DIN: 00035284


Jatin
(Designated Partner)
DIN: 06821921

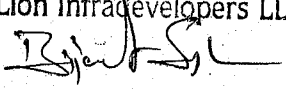
Date: 13/07/2016

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

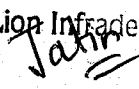
| <u>Particulars</u> | <u>Note No.</u> | <u>For the period ended 31/03/2016</u> | <u>For the period ended 31/03/2015</u> |
|---|-----------------|--|--|
| <u>INCOME</u> | | | |
| Gross Turnover | | | - |
| Other Income (to specify) | | | - |
| Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods] | | | - |
| <u>TOTAL</u> | | - | - |
| <u>EXPENSES</u> | | | |
| 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 |
| <u>TOTAL</u> | | 1,100.00 | 1,105.00 |
| Profit Before Taxes | | -1100.00 | -1105.00 |
| Provision for Taxes | | - | 0.00 |
| Profit After Taxes | | (1,100.00) | -1105.00 |
| <u>Profit Transferred to Partner's account</u> | | - | 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 Infradevelopers LLP


Bijender Singh Lohia
(Designated Partner)
DIN: 00035284

Date: 13/07/2016
Place: Delhi

For Lion Infradevelopers LLP


Jatin Lohia
(Designated Partner)
DIN: 06821921

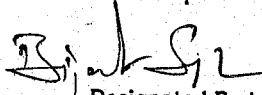
M/S LION INFRADEVELOPERS LLP
Plot No.10, 3rd Floor, LSC, B-1, Vasant Kunj Delhi-110070
LLPIN: AAC-1940

Notes To The Accounts


Note No.

| | |
|---|---|
| 1 | <u>SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS</u> |
| (A) <u>Significant Accounting Policies</u> | <p><u>Basis of preparation of financial statements</u></p> <p>(i) The financial statement are prepared under the historical cost convention, using the accrual method of accounting in accordance with the generally accepted accounting principles in India.</p> <p><u>Fixed Assets</u></p> <p>(ii) To state fixed assets at cost of acquisition inclusive of inward freight, Duties and taxes and incidental expenses related to acquisition.</p> <p>(iii) <u>Revenue Recognition</u> Incomes are recognized on accrual basis.</p> <p>(iv) <u>Deferred Revenue Expenditure</u> Preliminary Expenses are amortized over a period of five years</p> |
| (B) <u>Notes to Accounts</u> | <p>(i) <u>Contingent Liability</u> Nil. As at date of Balance Sheet</p> <p>(ii) LLP has been incorporated on 28.03.2014 vide LLPIN-AAC-1940</p> |

For **Lion Infradevelopers LLP**


Designated Partner

For **Lion Infradevelopers LLP**


Designated Partner

2 Capital Contribution

| Capital Contribution | | As At 31.03.2016 | As At 31.03.2015 |
|----------------------|-----------|------------------|------------------|
| Bijender Singh Lohia | | | |
| Opening Capital | 50,000.00 | | |
| Addition | NIL | | |
| | 50,000.00 | | |
| Withdrawal | NIL | | |
| | 50,000.00 | 50,000.00 | 50,000.00 |
| Jatin Lohia | | | |
| Opening Capital | 50,000.00 | | |
| Addition | NIL | | |
| | 50,000.00 | | |
| Withdrawal | 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 (₹) | As At 31.03.2015 Amount In (₹) |
|-------------------------------|-----------------------------------|-----------------------------------|
| Profit & Loss A/c | | |
| 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 (₹) |
|--|-----------------------------------|-----------------------------------|
| Other Non-Current Assets | | |
| PRELIMINARY EXP. | 4000.00 | 5000.00 |
| Less: Preliminary Exps W/Off (1/5th allowed) | 1000.00 | 1000.00 |
| TOTAL | 3000.00 | 4000.00 |

6 Administrative Expenses

| PARTICULARS | As At 31.03.2016 Amount In (₹) | As At 31.03.2015 Amount In (₹) |
|-------------|-----------------------------------|-----------------------------------|
| Roc Fee | 100.00 | 0.00 |
| TOTAL | 100.00 | 0.00 |

[Signature]
Bijender Singh Lohia

Designated Partner

[Signature]
Jatin Lohia

Designated Partner

M/s Lioninfra Developers LLP
Cash Flow Statement for the year ended 31 March, 2016

| Particulars | For the year ended 31 March, 2016 | | For the year ended 31 March, 2015 | |
|--|--------------------------------------|-----------------|--------------------------------------|------------------|
| | ₹ | ₹ | ₹ | ₹ |
| A. Cash flow from operating activities | | | | |
| Net Profit / (Loss) before extraordinary items and tax | | (1100.00) | | (1105.00) |
| <u>Adjustments for:</u> | | | | |
| Depreciation and amortisation | 0.00 | | 0.00 | |
| (Profit) / loss on sale / write off of assets | 1000.00 | | 1000.00 | |
| Finance costs | 0.00 | | 0.00 | |
| Interest income | 0.00 | | 0.00 | |
| Net (gain) / loss on sale of investments | 0.00 | | 0.00 | |
| Rental income from operating leases | 0.00 | | 0.00 | |
| Net unrealised exchange (gain) / loss | 0.00 | | 0.00 | |
| | 1000.00 | | 1000.00 | |
| Operating profit / (loss) before working capital changes | | (100.00) | | (105.00) |
| <u>Changes in working capital:</u> | | | | |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | | | |
| Inventories | 0.00 | | 0.00 | |
| Trade receivables | 0.00 | | 0.00 | |
| Short-term loans and advances | 0.00 | | 0.00 | |
| Long-term loans and advances | 0.00 | | 0.00 | |
| Other current assets | 0.00 | | 0.00 | |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| Trade payables | 0.00 | | 0.00 | |
| Other current liabilities | 0.00 | | 0.00 | |
| Long-term provisions | 0.00 | | 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) | | (105.00) |
| Net income tax (paid) / refunds | 0.00 | 0.00 | 0.00 | |
| Net cash flow from / (used in) operating activities (A) | | (100.00) | | (105.00) |
| B. Cash flow from investing activities | | | | |
| Capital expenditure on fixed assets, including capital advances | 0.00 | | (5000.00) | |
| Proceeds from sale of fixed assets | 0.00 | | 0.00 | |
| | 0.00 | | (5000.00) | |
| Cash flow from extraordinary items | 0.00 | | 0.00 | |
| | | 0.00 | | (5000.00) |
| Net income tax (paid) / refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Net cash flow from / (used in) investing activities (B) | | 0.00 | | (5000.00) |
| C. Cash flow from financing activities | | | | |
| Contribution/withdrawal by partner | 0.00 | | 100000.00 | |
| Share application money received / (refunded) | 0.00 | | 0.00 | |
| Proceeds from long-term borrowings | 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 | |
| Finance cost | 0.00 | | 0.00 | |
| Dividends paid | 0.00 | | 0.00 | |
| Tax on dividend | 0.00 | | 0.00 | |
| | 0.00 | | 100000.00 | |
| Cash flow from extraordinary items | 0.00 | | 0.00 | |
| Net cash flow from / (used in) financing activities (C) | | 0.00 | | 100000.00 |
| Net 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 | | 94895.00 |
| Reconciliation of Cash and cash equivalents with the Balance | | | | |
| Cash and cash equivalents as per Balance Sheet | | 94795.00 | | 94895.00 |
| Less: 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) | | 94795.00 | | 94895.00 |
| Add: Current investments considered as part of Cash and cash | | 0.00 | | 0.00 |
| Cash and cash equivalents at the end of the year * | | 94795.00 | | 94895.00 |
| * Comprises: | | | | |
| (a) Cash on hand | | 94795.00 | | 94895.00 |
| (b) Cheques, drafts on hand | | | | 0.00 |
| (c) Balances with banks | | 0.00 | | 0.00 |

The Notes on Accounts referred to herein form an integral part of the Balance Sheet.

For on the behalf of Board

For Lioninfra Developers LLP

Bijender Singh Lohia
(Designated Partner)
DIN: 00035284

Jatin Lohia
(Designated Partner)
DIN: 06821921

Date: 13/07/2016
Place: Delhi

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

Assets & Liabilities as at 31st March 2017

| | Particulars | Note No. | 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 | 1,00,000.00 |
| b) Reserves & Surplus | 2 | | (3,449.00) | (2,205.00) |
| (2) Liabilities | | | | |
| a) Secured Loans | | | - | - |
| b) Unsecured Loans | 3 | | 1,43,09,920.00 | - |
| c) Short Term Borrowings | | | - | - |
| 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 |
| II. ASSETS | | | | |
| a) Gross Fixed Assets | | | 41,80,920.00 | - |
| Less: Depreciation | | | - | - |
| Net Fixed Assets | | | 41,80,920.00 | - |
| b) Investments | | | - | - |
| c) Loans and Advances | 4 | | 1,00,00,000.00 | - |
| d) Inventories | | | - | - |
| e) Debtors/Trade Receivables | | | - | - |
| f) Cash & Bank Balance | 5 | | 2,23,551.00 | 94,795.00 |
| g) Other Assets (to specify) | 6 | | 2,000.00 | 3,000.00 |
| TOTAL | | | 1,44,06,471.00 | 97,795.00 |

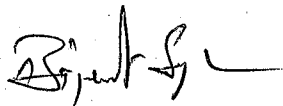
Significant accounting policies

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



Bijender Singh Lohia
(Designated partner)
DPIN: 00035284



Jatin Lohia
(Designated partner)
DPIN: 06821921

Date: 26-08-2017

Place: Delhi

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

| <u>Particulars</u> | <u>Note No.</u> | For the period ended 31.03.2017 | For the period ended 31.03.2016 |
|--|-----------------|------------------------------------|------------------------------------|
| | | Amount in (₹) | Amount in (₹) |
| <u>INCOME</u> | | | |
| Gross Turnover | | - | - |
| Other Income (to specify) | | - | - |
| Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods] | | - | - |
| <u>TOTAL</u> | | - | - |
| <u>EXPENSES</u> | | | |
| Raw Material Consumed | | - | - |
| Purchases | | - | - |
| Change in inventories | | - | - |
| Consumption of Stores and Spare Parts | | - | - |
| Power and Fuel | | - | - |
| Personnel Expenses | | - | - |
| Administrative Expenses | 7 | 244.00 | 100.00 |
| Misc.Expenseses | | - | - |
| Depreciation | | - | - |
| Preliminary Exp W/Off | 6 | 1,000.00 | 1,000.00 |
| <u>TOTAL</u> | | 1,244.00 | 1,100.00 |
| Profit Before Taxes | | (1,244.00) | (1,100.00) |
| Provision for Taxes | | - | - |
| Profit After Taxes | | (1,244.00) | (1,100.00) |
| <u>Profit Transferred to Partner's account</u> | | | |
| Bijender Singh Lohia Capital A/c | | - | - |
| Jatin Lohia Capital A/c | | - | - |
| Profit Transferred to Reserve & Surplus | | (1,244.00) | (1,100.00) |

Significant accounting policies

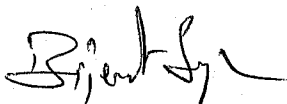
The Notes referred to above from an integral part of the Balance Sheet

As per our report of even date attached

A

B

On Behalf of Lion Infradevelopers LLP



Bijender Singh Lohia
(Designated partner)
DPIN: 00035284



Jatin Lohia
(Designated partner)
DPIN: 06821921

Date: 26-08-2017

Place: Delhi

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

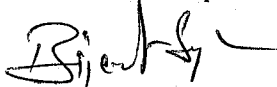
Cash Flow Statement for the year ended 31 March, 2017

| Particulars | For the year ended 31 March, 2017 | | For the year ended 31 March, 2016 | |
|--|--------------------------------------|------------------|--------------------------------------|------------|
| | ₹ | ₹ | ₹ | ₹ |
| A. Cash flow from operating activities | | | | |
| Net Profit / (Loss) before extraordinary items and tax | | (1,244.00) | | (1,100.00) |
| Adjustments for: | | | | |
| Depreciation and amortisation | - | - | - | - |
| (Profit) / loss on sale / write off of assets | 1,000.00 | - | 1,000.00 | - |
| Finance costs | - | - | - | - |
| Interest income | - | - | - | - |
| Net (gain) / loss on sale of investments | - | - | - | - |
| Rental income from operating leases | - | - | - | - |
| Net unrealised exchange (gain) / loss | - | - | - | - |
| Operating profit / (loss) before working capital changes | 1,000.00 | - | 1,000.00 | - |
| Changes in working capital: | | (244.00) | | (100.00) |
| Adjustments for (Increase) / decrease in operating assets: | | | | |
| Inventories | - | - | - | - |
| Trade receivables | - | - | - | - |
| Short-term loans and advances | - | - | - | - |
| Long-term loans and advances | (1,00,00,000.00) | - | - | - |
| Other current assets | - | - | - | - |
| Adjustments for increase / (decrease) in operating liabilities: | | | | |
| Trade payables | - | - | - | - |
| Other current liabilities | - | - | - | - |
| Long-term provisions | - | - | - | - |
| Cash flow from extraordinary items | (1,00,00,000.00) | (1,00,00,000.00) | - | - |
| Cash generated from operations | - | - | - | - |
| Net income tax (paid) / refunds | - | (1,00,00,244.00) | - | (100.00) |
| Net cash flow from / (used in) operating activities (A) | - | (1,00,00,244.00) | - | (100.00) |
| B. Cash flow from investing activities | | | | |
| Capital expenditure on fixed assets, including capital advances | (41,80,920.00) | - | - | - |
| Proceeds from sale of fixed assets | (41,80,920.00) | - | - | - |
| Cash flow from extraordinary items | - | (41,80,920.00) | - | - |
| Net income tax (paid) / refunds | - | (41,80,920.00) | - | - |
| Net cash flow from / (used in) investing activities (B) | - | (41,80,920.00) | - | - |
| C. Cash flow from financing activities | | | | |
| Contribution/withdrawal by partner | - | - | - | - |
| Receiving of other Long-term borrowings | 1,43,09,920.00 | - | - | - |
| Repayment of other short-term borrowings | - | - | - | - |
| Finance cost | - | - | - | - |
| Dividends paid | - | - | - | - |
| Tax on dividend | - | - | - | - |
| Cash flow from extraordinary items | 1,43,09,920.00 | - | - | - |
| Net cash flow from / (used in) financing activities (C) | - | 1,43,09,920.00 | - | - |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | - | 1,28,756.00 | - | (100.00) |
| Cash and cash equivalents at the beginning of the year | - | 94,795.00 | - | 94,895.00 |
| Cash and cash equivalents at the end of the year | - | 2,23,551.00 | - | 94,795.00 |
| Reconciliation of Cash and cash equivalents with the Balance Sheet: | | | | |
| Cash and cash equivalents as per Balance Sheet | - | 2,23,551.00 | - | 94,795.00 |
| Less: Bank balances not considered as Cash and cash equivalents | - | - | - | - |
| Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note | - | 2,23,551.00 | - | 94,795.00 |
| Add: Current investments considered as part of Cash and cash equivalents | - | - | - | - |
| Cash and cash equivalents at the end of the year * | - | 2,23,551.00 | - | 94,795.00 |
| * Comprises: | | | | |
| (a) Cash on hand | - | 2,23,551.00 | - | 94,795.00 |
| (b) Cheques, drafts on hand | - | - | - | - |
| (c) Balances with banks | - | - | - | - |

Significant 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 Infra developers LLP



Bijender Singh Lohia
(Designated partner)
DPIN: 00035284



Jatin Lohia
(Designated partner)
DPIN: 06821921

Date: 26-08-2017
Place: Delhi

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

1 Capital Contribution

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

2 Reserve & Surplus

| PARTICULARS | As At 31.03.2017 | As At 31.03.2016 |
|-------------------------------------|-------------------------|-------------------------|
| | (₹) | (₹) |
| <u>Profit & Loss A/c</u> | | |
| 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 | - |
| 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 | - |

Bijender Singh

Jatin

5 **Cash & Bank Balance**

| 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 31.03.2017 | As At 31.03.2016 |
|--|-------------------------|-------------------------|
| | (₹) | (₹) |
| Other Non-Current Assets | | |
| 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 **Administrative 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 |

Bhaskar

Jatin

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

| | | | | |
|------|--|--------------|-----------------------|-------------------|
| A | SIGNIFICANT ACCOUNTING POLICIES | | | |
| I | Basis of preparation of Financial Statements The financial 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 notified under the Companies (Accounting Standards) Rules, 2006 (as amended). The financial 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. | | | |
| II | Use of Estimates The preparation of the financial 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 financial 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. | | | |
| III | 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. | | | |
| V | Tangible fixed assets Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed 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 asset 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 benefits 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 benefit associated with it will | | | |
| X | 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. | | | |
| B | NOTES TO THE ACCOUNTS | | | |
| I | There are no contingent liabilities. | | | |
| II | Related Party Disclosure <u>During the year under consideration related party transactions were as follows:</u> | | | |
| | Name | Relationship | Nature of Transaction | Amount (Rs.) |
| | Bijender Singh Lohia | Partner | Unsecured loan | Rs. 1,40,05,000/- |
| | Jatin Lohia | Partner | Unsecured Loan | Rs. 3,04,920/- |
| III | 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 | | | |

Bijender Singh

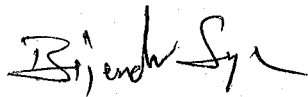
Jatin

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



BIJENDER SINGH LOHIA
(Designated Partner)
DPIN :00035284



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
Balance Sheet as at 31st March 2018

| | Particulars | Note No. | As at | As at |
|--|--------------------|-----------------|-----------------------|-----------------------|
| | | | 31.03.2018 | 31.03.2017 |
| | | | Amount in (₹) | Amount in (₹) |
| I. CONTRIBUTION & LIABILITIES | | | | |
| (1) Partner's Funds | | | | |
| a) Contribution | 1 | | 1,00,000.00 | 1,00,000.00 |
| b) Reserves & Surplus | 2 | | (7,691.00) | (3,449.00) |
| (2) Liabilities | | | | |
| a) Secured Loans | | | - | - |
| b) Unsecured Loans | 3 | | 7,96,79,621.00 | 1,43,09,920.00 |
| c) Short Term Borrowings | | | - | - |
| d) Creditors/Trade Payables | | | - | - |
| - Advance From Customers | | | - | - |
| e) Other Current Liabilities | 4 | | 67,13,377.00 | - |
| f) Provisions | | | | |
| (i) for Taxation | | | - | - |
| (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 |

Significant accounting policies

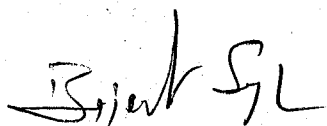
A

The Notes referred to above form an integral part of the Balance

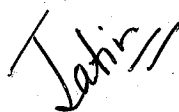
B

As per our report of even date attached

On Behalf of Lion InfraDevelopers LLP



Bijender Singh Lohia
(Designated partner)
DPIN: 00035284



Jatin Lohia
(Designated partner)
DPIN: 06821921

Date: 08/08/2018

Place: Delhi

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

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 | For the period ended 31.03.2017 |
|---|-----------------|---------------------------------------|---------------------------------------|
| | | Amount in (₹) | Amount in (₹) |
| <u>INCOME</u> | | | |
| Gross Turnover | | - | - |
| Other Income (to specify) | | - | - |
| <u>TOTAL</u> | | - | - |
| <u>EXPENSES</u> | | | |
| 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 |
| <u>TOTAL</u> | | 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) |
| <u>Pro it Transferred to Partner's account</u> | | - | - |
| Bijender Singh Lohia Capital A/c | | - | - |
| Jatin Lohia Capital A/c | | - | - |
| Pro it Transferred to Reserve & Surplus | | (4,242.00) | (1,244.00) |

Signi icant accounting policies

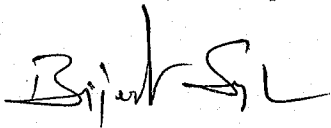
A

The Notes referred to above from an integral part of
the Balance Sheet

B

As per our report of even date attached

On Behalf of Lion Infradevelopers LLP



Bijender Singh Lohia
(Designated partner)
DPIN: 00035284



Jatin Lohia
(Designated partner)
DPIN: 06821921

Date: 08/08/2018

Place: Delhi

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

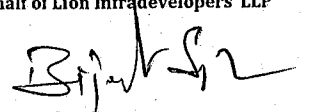
Cash Flow Statement for the year ended 31 March, 2018

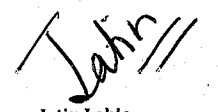
| Particulars | For the year ended 31 March, 2018 | | For the year ended 31 March, 2017 | |
|--|--------------------------------------|-------------------------|--------------------------------------|-----------------------|
| | ₹ | ₹ | ₹ | ₹ |
| A. Cash low from operating activities | | | | |
| Net Pro it / (Loss) before extraordinary Items and tax | | (4,242.00) | | (1,244.00) |
| Adjustments for: | | | | |
| Depreciation and amortisation | - | - | - | - |
| (Pro it) / loss on sale / write off of assets | 1,000.00 | - | 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 | - |
| Operating pro it / (loss) before working capital changes | | (3,242.00) | | (244.00) |
| Changes in working capital: | | | | |
| Adjustments for (increase) / decrease in operating assets: | | | | |
| 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: | | | | |
| 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 | - | - | - | - |
| Cash generated from operations | - | (6,21,99,865.00) | - | (244.00) |
| Net income tax (paid) / refunds | - | - | - | - |
| Net cash low from / (used in) operating activities (A) | | (6,21,99,865.00) | | (244.00) |
| B. Cash low from investing activities | | | | |
| Capital expenditure on fixed assets, including capital advances | - | - | (41,80,920.00) | - |
| Proceeds from sale of fixed assets | - | - | (41,80,920.00) | - |
| Cash low from extraordinary Items | - | - | - | (41,80,920.00) |
| Net income tax (paid) / refunds | - | - | - | - |
| Net cash low from / (used in) investing activities (B) | | | | (41,80,920.00) |
| C. Cash low from financing 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 | - | - | - | - |
| Tax on dividend | - | - | - | - |
| | 6,21,03,701.00 | - | 43,09,920.00 | - |
| Cash low from extraordinary Items | - | - | - | - |
| Net cash low from / (used in) financing activities (C) | | 6,21,03,701.00 | | 43,09,920.00 |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | | (96,164.00) | | 1,28,756.00 |
| Cash and cash equivalents at the beginning of the year | | 2,23,551.00 | | 94,795.00 |
| Cash and cash equivalents at the end of the year | | 1,27,387.00 | | 2,23,551.00 |
| Reconciliation of Cash and cash equivalents with the Balance Sheet: | | | | |
| Cash and cash equivalents as per Balance Sheet | | 1,27,387.00 | | 2,23,551.00 |
| Less: Bank balances not considered as Cash and cash equivalents | | - | | - |
| Net Cash and cash equivalents (as de ined in AS 3 Cash Flow Statements) | | 1,27,387.00 | | 2,23,551.00 |
| Included In Note 19 | | - | | - |
| Add: Current investments considered as part of Cash and cash equivalents | | - | | - |
| Cash and cash equivalents at the end of the year * | | 1,27,387.00 | | 2,23,551.00 |
| * Comprises: | | | | |
| (a) Cash on hand | | 45,093.00 | | 68,695.00 |
| (b) Cheques, drafts on hand | | - | | - |
| (c) Balances with banks | | 82,294.00 | | 1,54,856.00 |

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 Infra developers LLP


Bijender Singh Lohia
(Designated partner)
DPIN: 00035284


Jatin Lohia
(Designated partner)
DPIN: 06821921

Date: 08-08-2016
Place: Delhi

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

1 Capital Contribution

| CAPITAL CONTRIBUTION | | As At 31.03.2018 | As At 31.03.2017 |
|------------------------------------|-----------|-----------------------------|-----------------------------|
| | | (₹) | (₹) |
| <u>Bijender Singh Lohia</u> | | | |
| 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 Reserve & Surplus

| 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 |
|----------------------|-----------------------------|-----------------------------|
| | (₹) | (₹) |
| Jatin Lohia | 3,21,16,937.00 | 3,04,920.00 |
| Bijender Singh Lohia | 4,75,62,684.00 | 1,40,05,000.00 |
| 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 | - |

Bijender Singh Lohia

Jatin Lohia

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 | - |
| | 6,89,10,000 | - |
| Closing Stock | - | - |
| Total | 6,89,10,000 | - |

7 **Change in Inventoris of Finished Goods / WIP**

| PARTICULARS | As At 31.03.2018 | As At 31.03.2017 |
|--------------------|-----------------------------|-----------------------------|
| | (₹) | (₹) |
| Opening Stock | - | - |
| Finshed Goods | - | - |
| WIP | - | - |
| Total (A) | - | - |
| Closing Stock | - | - |
| Finshed Goods | - | - |
| WIP | 6,89,10,000 | - |
| Total (B) | 6,89,10,000 | - |
| Total (A-B) | -6,89,10,000 | - |

8 **Cash & Bank Balance**

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

Bilal

Jahir

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 **Administrative Expenses**

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

Signature

John

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

| | |
|-------------|---|
| A | SIGNIFICANT ACCOUNTING POLICIES |
| I | Basis of preparation of Financial Statements |
| | The financial 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 notified under the Companies (Accounting Standards) Rules, 2006 (as amended). The financial 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. |
| II | Use of Estimates |
| | The preparation of the financial 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 financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are |
| III | 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. |
| V | Tangible fixed assets |
| | Fixed assets are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed 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 asset is identified as impaired. |
| VII | Inventories |
| | There was no inventory in current year. |
| VIII | Borrowing Costs |
| | Borrowing cost that are attributable to the acquisition, construction or production of a qualifying asset are capitalized as part of cost of such asset till the asset is ready for its intended use or sale. A qualifying asset is an asset 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 |
| 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 benefit 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 benefit associated with it will |
| X | 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. |
| | |
| B | NOTES TO THE ACCOUNTS |
| I | There are no contingent liabilities. |
| II | Related Party Disclosure |
| | <u>During the year under consideration related party transactions were as follows:</u> |
| | |
| | |
| | |
| | |
| | |
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[Handwritten Signature]