

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2015-16

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	GRAP REALTY PRIVATE LIMITED			AAHCP9741J		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-6	
	Metro Tower	170, Chittaranjan Avenue,				
	Road/Street/Post Office	Area/Locality		Status	Pvt Company	
		4th Floor, Room No.4A				
	Town/City/District	State	Pin	Aadhaar Number		
	Kolkata	WEST BENGAL	700006			
	Designation of AO(Ward/Circle)			ITD WD 9(3)	Original or Revised	
					ORIGINAL	
E-filing Acknowledgement Number			853186741081015	Date(DD/MM/YYYY) 08-10-2015		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	173251
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	0
			c	TCS	7c	0
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c+7d)	7e	0	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by ANIL KUMAR SARAF in the capacity of DIRECTOR

having PAN AKTP57086H from IP Address 49.248.240.121 on 08-10-2015 at Kolkata

Doc SI No & issuer 1394898906CN-(n)Code Solutions CA 2014, OID 2.5.4.51="301, GNFC Infotower", STREET="Bodakdev, S G Road, Ahmedabad", ST=Gujarat, OID.2.5.4.17="310054, OU=Certifying Authority

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name :	M/s GRAP REALTY PRIVATE LIMITED		
Address(O) :	GRAP REALTY PRIVATE LIMITED, Metro Tower, 170,Chittaranjan Avenue, 4th Floor,Room No.4A, Kolkata, WEST BENGAL-700006, Phone No :9331169619, EMail Id :graprealty@gmail.com		
Mobile No. :	9331169619	Date of Incorporation :	16/01/2009
Permanent Account No :	AAECP9741J	Resident Status :	Resident
Status :	Private Limited	Assessment Year :	2015-2016
Previous year :	2014-2015	Return :	ORIGINAL
Ward/Circle :	ITO WD 9(3)/9		
Nature of Business or Profession :	PROPERTY DEVELOPERS - 403 (DEVELOPERS)		

Computation of Total Income

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	-173251	0
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		0
Less : Deduction under Chapter VIA		0
Total Income		0
Rounding off u/s 288A		0
Income Taxable at Special Rate :		0

TAX CALCULATION

Tax Payable		0
Amount Payable		0
Tax Rounded Off u/s 288 B	0	

COMPREHENSIVE DETAIL

Income from Business & Profession Details

BUS-1		0
Net Profit As Per P&L A/c		-137330
<u>Add Items Inadmissible/for Separate Consideration</u>		395452
Depreciation Separately Considered	395462	258122
Sub Total		431373
<u>Less: Items Admissible/for Separate Consideration</u>		431373
Depreciation Allowed as Per IT Act	431373	-173251
Loss From BUS-1		-173251
Total of Business & Profession		0

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
AABC12114H	AABC12114H	194IA	200000	2000	0
AADHG7075C	AADHG7075C	194IA	1259288	12593	0
AADHK8538L	AADHK8538L	194IA	394005	3941	0
AAECT4984D	AAECT4984D	194IA	200000	2000	0
AAF7253L	AAF7253L	194IA	685013	6851	0
AAGPA8836L	AAGPA8836L	194IA	200000	2000	0
AAMPH3697N	AAMPH3697N	194IA	1455039	14551	0
AANHR3629D	AANHR3629D	194IA	200000	2000	0
AAPCS7209B	AAPCS7209B	194IA	200000	2000	0
AASPH5168E	AASPH5168E	194IA	1157095	11571	0
AATCS7866E	AATCS7866E	194IA	10172220	101723	0
ABEPS1477Q	ABEPS1477Q	194IA	200000	2000	0
ABNPT0780E	ABNPT0780E	194IA	2410614	24107	0
ABVPL9082B	ABVPL9082B	194IA	200000	2000	0
ACFPA1141B	ACFPA1141B	194IA	800000	8000	0
ACIPJ7070M	ACIPJ7070M	194IA	1936000	19360	0
ACNPC1344C	ACNPC1344C	194IA	198808	1989	0
ACUPA0229R	ACUPA0229R	194IA	500000	5000	0
ADPPG5898N	ADPPG5898N	194IA	1685000	16851	0
ADQPG6395K	ADQPG6395K	194IA	700000	7000	0
ADWPG8249A	ADWPG8249A	194IA	4821229	48213	0
ADZPG4606L	ADZPG4606L	194IA	200000	2000	0
AEFPJ4182B	AEFPJ4182B	194IA	1300000	13000	0
AEJPM8507K	AEJPM8507K	194IA	1174560	11746	0
AEVPC9614H	AEVPC9614H	194IA	97003	971	0
AEVPK7824B	AEVPK7824B	194IA	200000	2000	0
AEWPM5542B	AEWPM5542B	194IA	1657051	16571	0
AFEPG8640M	AFEPG8640M	194IA	723184	7232	0
AFJPM3176M	AFJPM3176M	194IA	1308846	13089	0
AFJPV8068B	AFJPV8068B	194IA	657200	6572	0
AFPPD9965D	AFPPD9965D	194IA	1467164	14672	0
AFRPK8692J	AFRPK8692J	194IA	200000	2000	0
AFSPK9585K	AFSPK9585K	194IA	984033	9841	0
AFXPJ8167M	AFXPJ8167M	194IA	200000	2000	0
AFXPP0235N	AFXPP0235N	194IA	500000	5000	0
AGCPK9347E	AGCPK9347E	194IA	530335	5304	0
AGLPR5002Q	AGLPR5002Q	194IA	200000	2000	0
AKPPA0730L	AKPPA0730L	194IA	200000	2000	0
AKVPS8603G	AKVPS8603G	194IA	485983	4860	0
ALAPS0380A	ALAPS0380A	194IA	97973	980	0
AMFPK9479G	AMFPK9479G	194IA	200000	2000	0
AMXPG0353P	AMXPG0353P	194IA	652119	6522	0
ANTPK2372D	ANTPK2372D	194IA	200000	2000	0
AQRPS4890D	AQRPS4890D	194IA	1928750	19288	0
BUBPS9511G	BUBPS9511G	194IA	582016	5821	0
Total			45220528	452219	0

Current year Losses Carry Forward

Nature of Loss	Asses. Year	Loss C/F
Unabsorbed Depreciation	2015-2016	173251

Set off & Carry Forward of Losses

Nature of Loss	Asses. Year	Loss B/F	Loss Setoff	Amount C/F	Can not C/F
Unabsorbed Depreciation	2014-2015	170547	0	170547	0

Return Filing Due Date : 30/09/2015
 Due Date Extended upto : 31/10/2015

Return Filing Section : 139
 Notification No : 225/207/2015/ITA.II

GOENKA BAHETI & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR ENDED
31ST MARCH 2015

Re: GRAP REALTY PRIVATE LIMITED
(Formerly Known as Parrot Marketing Private Limited)

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF GRAP REALTY PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **GRAP REALTY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2015**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



GOENKA BAHETI & ASSOCIATES
CHARTERED ACCOUNTANTS

30, Shiv Toila Street, 1st Floor
 Kolkata, WEST BENGAL-700007
 Phone No: 033-22740627
 E-mail: rajat_goenka@hotmail.com

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2015**, and its **and its cash flows** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2015 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and **and the cash flow statement** dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2015** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2015** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 07/08/2015
 Place : KOLKATA

FOR GOENKA BAHETI & ASSOCIATES
 (Chartered Accountants)

Reg No. 324938E

Rajat Goenka

Rajat Goenka
 Partner
 M.No. : 061890



Annexure to the Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(1) In Respect of Fixed Assets

(a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.

(2) In Respect of Inventory

(a) Physical verification of inventory has been conducted at reasonable intervals by the management.

(b) Procedures for physical verification of inventory followed by the management is reasonable and adequate in relation to the size of the company and the nature of its business. There is no inadequacies in such procedures that should be reported.

(c) Company is maintaining proper records of inventory. No material discrepancies were noticed on physical verification.

(3) Loans and advances to parties covered under section 189

The company has Provided Interest free loan to its Subsidiaries

(a) N.A

(b) N.A

(4) Internal Control in reference to Purchase of Inventory and Fixed Assets and whether there is continue failure of Internal control

There are adequate internal control system commensurate with the size of the Company and the nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, no major weakness has been noticed in the internal control system.

(5) Rules followed while accepting Deposits

No deposits within the meaning of Sections 73,74,75 and 76 or any other relevant provision of the Act and rules framed thereunder have been accepted by the Company.

(6) Maintenance of cost records

The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under Section 148(1) of the Act.



(7) According to the information and explanations given to us in respect of statutory dues

(a) According to the information and explanations given to us, the company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, Cess and other material statutory dues applicable to it.

(b) According to the records of the Company, there are no dues of Income tax, sales tax, customs duty, wealth tax, service tax, excise duty, sales tax and cess that have been not been deposited on amount of any dispute.

(c) The Company is not required to transfer to The Investor Education and Protection Fund in accordance with the provisions of the Act.

(8) Company which has been registered for a period less than five years and accumulated losses are more than 50% of Net worth, Reporting of cash Losses

The company does not have any accumulated losses at the end of the financial year and has not incurred cash losses in the financial year and in the immediately preceding financial year.

(9) Default in Repayment of Loans taken from Bank or Financial Institutions

The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.

(10) Terms for Loans and Advances from Banks or Financial Institutions prejudicial to the interest of the company

On the basis of records examined by us and information provided by the management, we are of the opinion that the company has not given guarantees for loans taken by other from banks or financial institutions.

(11) Application versus purpose for which Loan Granted

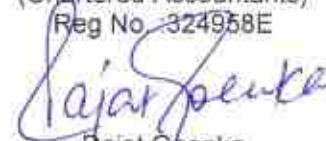
In our opinion, the term loans raised by the company during the year has been applied for the purpose for which it was raised.

(12) Reporting of Fraud During the Year Nature and Amount

According to the information and explanation given to us, no fraud on or by the company has been noticed or reported during the year.

Place : KOLKATA
Date : 07/08/2015

FOR GOENKA BAHETI & ASSOCIATES
(Chartered Accountants)
Reg No - 324958E



Rajat Goenka
(Partner)

Membership No : 061890



GRAP REALTY PRIVATE LIMITED
(CIN:- U70200WB2009PTC132027)

Regd Office : Metro Tower, 170,Chittaranjan Avenue, 4th Floor,Room No.4A, Kolkata-700006, WEST BENGAL.

E: graprealty@gmail.com T: 9331169619

Balance Sheet as on 31 March 2015

(Amount in Rs.)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	2	1754990.00	1754990.00
(B) RESERVES AND SURPLUS	3	81044552.00	81181882.00
(C) MONEY RECEIVED AGAINST SHARE WARRANTS			
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT			
(3) NON-CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS	4	1256450.00	1241843.00
(B) DEFERRED TAX LIABILITIES (NET)			
(C) OTHER LONG TERM LIABILITIES			
(D) LONG-TERM PROVISIONS			
(4) CURRENT LIABILITIES			
(A) SHORT TERM BORROWINGS	5	106596054.00	98726659.00
(B) TRADE PAYABLES	6	14041380.00	3456561.00
(C) OTHER CURRENT LIABILITIES	7	112153556.00	35291311.00
(D) SHORT-TERM PROVISIONS			
TOTAL		316846982.00	221653246.00
(II) ASSETS			
(1)NON-CURRENT ASSETS			
(A) FIXED ASSETS			
(I) TANGIBLE ASSETS	8	3140135.00	2044696.00
(II) INTANGIBLE ASSETS			
(III) CAPITAL WORK-IN-PROGRESS			
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT			
(B) NON-CURRENT INVESTMENTS	9	900000.00	900000.00
(C) DEFERRED TAX ASSETS (NET)			
(D) LONG TERM LOANS AND ADVANCES	10	200572573.00	197407394.00
(E) OTHER NON-CURRENT ASSETS		-	7537.00
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS			
(B) INVENTORIES	11	108949225.00	19040524.00
(C) TRADE RECEIVABLES			
(D) CASH AND BANK BALANCES	12	2763563.00	1183336.00
(E) SHORT TERM LOANS AND ADVANCES	13	513949.00	1062222.00
(F) OTHER CURRENT ASSETS	14	7537.00	7537.00
TOTAL		316846982.00	221653246.00

SIGNIFICANT ACCOUNTING POLICIES

1

As Per our audit report of even Date

FOR GOENKA BAHETI & ASSOCIATES

(Chartered Accountants)

FRN / 324958E

Rajat Goenka
Rajat Goenka
(PARTNER)

Membership No : 061890



GRAP REALTY PVT. LTD.

Vivek Saraf
Director

VIVEK KUMAR SARAF
(Director)
(DIN-03598566)

FOR GRAP REALTY PRIVATE LIMITED

GRAP REALTY PVT. LTD.

Anil Kumar Saraf
Director

ANIL KUMAR SARAF
(Director)
(DIN-00899268)

Place : KOLKATA

Date : 07/08/2015

GRAP REALTY PRIVATE LIMITED
(CIN:- U70200WB2009PTC132027)

Regd Office : Metro Tower, 170,Chittaranjan Avenue, 4th Floor,Room No.4A, Kolkata-700006, WEST BENGAL

E: graprealty@gmail.com T: 9331169619

Statement of Profit And Loss for the year ending 31 March 2015

(Amount in Rs.)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS					
(II) OTHER INCOME	15		212.00		61237.00
(III) TOTAL REVENUE (I+II)			212.00		61237.00
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE		89908701.00		19040524.00	
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE	17	(89908701.00)		(19040524.00)	
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE		-		-	
(8) OTHER EXPENSES	16	137542.00		66328.00	
TOTAL EXPENSES			137542.00		66328.00
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			(137330.00)		(5091.00)
(VI) EXCEPTIONAL ITEMS					
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			(137330.00)		(5091.00)
(VIII) EXTRAORDINARY ITEMS					
(IX) PROFIT BEFORE TAX (VII-VIII)			(137330.00)		(5091.00)
(X) TAX EXPENSE:					
(1) CURRENT TAX				291.00	
(2) DEFERRED TAX					
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			(137330.00)		(5382.00)
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS					
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS					
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)					
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			(137330.00)		(5382.00)
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			(0.78)		(0.03)
(2) DILUTED			(0.78)		(0.03)

SIGNIFICANT ACCOUNTING POLICIES

1

As Per our audit report of even Date
FOR GOENKA BAHETI & ASSOCIATES

(Chartered Accountants)
FRN - 324958E

Rajat Goenka
Rajat Goenka
(PARTNER)

Membership No : 061890



GRAP REALTY PVT. LTD.

Vivek Saraf
Vivek Saraf
Director

VIVEK KUMAR SARAF
(Director)
(DIN-03598566)

FOR GRAP REALTY PRIVATE LIMITED
GRAP REALTY PVT. LTD.

Anil Kumar Saraf
Anil Kumar Saraf
Director

ANIL KUMAR SARAF
(Director)
(DIN-00899268)

Place : KOLKATA
Date : 07/08/2015

Notes to Account for the year ending for the year ending 31 March 2015

(Amount in Rs.)

1 SIGNIFICANT ACCOUNTING POLICIES

(I.) Basis of Accounting

(i) The financial statements are prepared on the historical cost convention and in accordance with the Generally Accepted Accounting Principles and the provisions of the Companies Act, 2013. The same are prepared on a going concern concept.
(ii) The Company follows generally Mercantile System of Accounting and unless specifically to be stated otherwise, the company recognises Income and Expenditure on Accrual Basis.

(II.) Fixed Assets

Fixed Assets has been stated at historical cost less depreciation.

(III.) Depreciation

Depreciation on fixed assets has been provided at Written down value method as per Companies Act, 2013. Depreciation related to project is transferred to construction cost of project.

(IV.) Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

(V.) Investment

The cost of an investment includes incidental expense like brokerage, fees and duties incurred prior to acquisition.

(VI.) Inventories

Valuation of Work In Progress has been done At Cost.

(VII.) Revenue Recognition

Revenue is recognised on completed contract method as it is based on results as determined when the contract is completed or substantially completed rather than on estimates which may require subsequent adjustment as a result of unforeseen costs and possible losses.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. All Direct Expenses related to Project is transferred to Construction cost of project. Interest cost has been added to construction cost of project based on capital utilisation in the specific project.

Sale of Goods

Revenue from sale of goods is recognized on passage of significant risk and reward of ownership thereof to the customers, which generally coincides with delivery and includes excise duty thereon net of returns, claims, rebates, discounts, Sales Tax, VAT etc. Sale includes export sales.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.



GRAP REALTY PVT. LTD.

✓ Vivek Saah
Director

GRAP REALTY PVT. LTD.

Jai Kumar Saha
Director

(VIII.) Sundry Debtors

Debtors are subject to confirmation.

(IX.) Sundry Creditors

Sundry Creditors are subject to Confirmation.

(X.) Unsecured Loans

Unsecured Loans are subject to Confirmation.

(XI.) Retirement Benefits

Retirement Benefits are incorporated on the Cash Basis as and when paid.

(XII.) Taxes on Income

Deferred Tax Assets on Unabsorbed Depreciation and Carry Forward of losses in not recognised unless there is virtual certainty that there will be sufficient future taxable income available to realise such Assets.

(XIII.) Contingent Liability

No Provision is made for liabilities which are contingent in nature but if material, the same are disclosed by way of notes to the accounts.

(XIV.) Miscellaneous Expenditure

Preliminary Expenses have been equally amortised over a period as specified U/s.35D of the Income Tax Act,1961.

(XV.) Remuneration

None of the employees of the Company were in receipt of or entitled to remuneration of Rs.500000/- or more per month or Rs.6000000/- or more per annum as the case may be.

(XVI.) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period to get ready for indented use. All other borrowing costs are charged to the Profit and Loss Statement in the period in which they are incurred.

(XVII.) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialised.



GRAP REALTY PVT. LTD.
✓ Vivek Saraf
Director

GRAP REALTY PVT. LTD.
Ajit Kumar Sen
Director

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2. SHARE CAPITAL

The reconciliation of the Closing amount and Opening amount of Share Capital is given as follows:

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL 175500 EQUITY SHARES OF RS.10.00 EACH.	1755000.00	-	-	1755000.00
	ISSUED SHARE CAPITAL 175499 EQUITY SHARES OF RS.10.00 EACH.	1754990.00	-	-	1754990.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL 175499 EQUITY SHARES OF RS.10.00 EACH.	1754990.00	-	-	1754990.00
Less:	CALLS UNPAID	-	-	-	-
Less:	FORFEITED SHARES	-	-	-	-
	TOTAL	1754990.00	0.00	0.00	1754990.00

(I) LISTS OF SHAREHOLDER'S HOLDING MORE THAN 5% OF SHARES

The name of the shareholder's holding more than 5% shares as on the balance sheet date & 31/03/2014 are given below:

Sr No.	Name of the shareholder	No. of shares held	% of shares held
1	Lakhdatar Construction Private Limited	87369	49.78
2	Gangotri Infraproperties Private Limited (Formerly Known as Pyramid Vyapaar Pvt Ltd)	87130	49.64
	Total	174499.00	99.42

(II) TERMS/RIGHTS, PREFERENCES AND RESTRICTIONS OF EACH CLASS OF SHARES

Sr No.	Particular
1	<p>(a) The Company has only one class of equity shares having a par value of Re.10/- per share. The holders of the equity shares are entitled to receive dividends as declared from time to time, and are entitled to vote in proportion to their shareholding.</p> <p>(b) In the event of liquidation of the Company, the equity shareholders will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, if any, in proportion to the number of equity shares held by the shareholders.</p> <p>(c) There are subsidiaries of the company (refer note 9(i)).</p> <p>(d) The company has not issued shares for a consideration other than cash or bonus shares during the immediately preceding 5 years.</p> <p>(e) During the year, the company has neither issued nor bought back any shares (equity or preference).</p>

3. RESERVES & SURPLUS

The reconciliation of the Closing amount and Opening amount of Reserves & Surplus is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SECURITIES PREMIUM RESERVE				
	OPENING BALANCE	81094510.00		81094510.00	
ADD:	ADDITIONS	-		-	
		81094510.00		81094510.00	
LESS:	DEDUCTIONS	-	81094510.00	-	81094510.00
	SURPLUS				
	OPENING BALANCE	87372.00		92754.00	
ADD:	ADDITIONS	-		-	
		87372.00		92754.00	
LESS:	DEDUCTIONS	137330.00	(49958.00)	5382.00	87372.00
	TOTAL		81044552.00		81181882.00



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✓ Vivek Saraf
Director

Jai Kumar Saraf
Director

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4. LONG TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Long term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TERM LOANS FROM BANKS				
	SECURED				
	ICICI BANK LTD. (CAR LOAN)	491055.00			
	JCB AUTO LOAN	765395.00	1256450.00	1241843.00	1241843.00
	TOTAL		1256450.00		1241843.00

5. SHORT TERM BORROWINGS

The reconciliation of the Closing amount and Opening amount of Short term Borrowings is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM BORROWING - OTHERS				
	UNSECURED				
		106596054.00	106596054.00	98726659.00	98726659.00
	TOTAL		106596054.00		98726659.00

(I) TERMS OF REPAYMENT

The terms of the repayment of term loans and other loans are as given below:

Sr No.	Nature	Repayment Terms
1	Secured JCB Loan	Deferred payment credits are secured by respective vehicles/equipments financed under the hire purchase agreement.
2	Unsecured Loans	Unsecured borrowings are repayable on demand.
3	Interest Rate	The rate of interest varies from 9% to 13% p.a. computed on daily basis on the actual amount utilized.
4	Secured Car loan	Deferred payment credits are secured by respective vehicles/equipments financed under the hire purchase agreement.
5	Continuing Default, if any	There has been no continuing default on the balance sheet date in repayment of loan and interest.

6. TRADE PAYABLES

The reconciliation of the Closing amount and Opening amount of Trade Payables is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TRADE PAYABLES		14041380.00		3456561.00
	TOTAL		14041380.00		3456561.00

7. OTHER CURRENT LIABILITIES

The reconciliation of the Closing amount and Opening amount of Other Current Liabilities is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT MATURITIES OF LONG-TERM DEBT		719165.00		429527.00
	OTHER PAYABLES				
	ADVANCE FROM CUSTOMERS	80984235.00		13482562.00	
	CHEQUE ISSUED BUT NOT CLEAR FROM BANK	555940.00			
	CURRENT LIABILITIES - OTHER	28775100.00		20876692.00	
	STATUTORY DUES	1119116.00	111434391.00	502530.00	34861784.00
	TOTAL		112153556.00		35291311.00



GRAP REALTY PVT. LTD.

Vivek Saraf
Director

GRAP REALTY PVT. LTD.

Jai Kumar Jain
Director

GRAP REALTY PRIVATE LIMITED
(CIN : U70200WB2009PTC132027)

Regd Office : Metro Tower, 170, Chittaranjan Avenue, 4th Floor, Room No.4A, Kolkata-700006, WEST BENGAL.
E: graprealty@gmail.com T: 9331169619

FIXED ASSETS

Note 8

Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION			NET BLOCK				
	As at April 1, 2014	Addition during the year	Deed/Adj during the year	As at March 31, 2015	Upto March 31, 2014	For the year	Deed/Adj during the year	Effect on Depn as per Co. Act, 2013	Upto March 31, 2015	As at March 31, 2015	As at March 31, 2014
TANGIBLE ASSETS											
PLANT AND MACHINERY	2199999.00	0.00	0.00	2199999	165167.00	283249.00	0.00	0.00	448416	1751583.00	2034832.00
OFFICE EQUIPMENT	9990.00	25900.00	0.00	35890	126.00	12165.00	0.00	0.00	12291	23599.00	9864.00
COMPUTERS AND DATA PROCESSING UNITS	0.00	27918.00	0.00	27918	0.00	6980.00	0.00	0.00	6980	20938.00	0.00
ELECTRICAL INSTALLATIONS AND EQUIPMENT	0.00	55219.00	0.00	55219	0.00	1512.00	0.00	0.00	1512	53707.00	0.00
MOTOR VEHICLES	0.00	1025954.00	0.00	1025954	0.00	79882.00	0.00	0.00	79882	946072.00	0.00
COMPUTERS AND DATA PROCESSING UNITS	0.00	71255.00	0.00	71255	0.00	1461.00	0.00	0.00	1461	69794.00	0.00
OFFICE EQUIPMENT	0.00	96565.00	0.00	96565	0.00	746.00	0.00	0.00	746	95819.00	0.00
MOTOR VEHICLES	0.00	122326.00	0.00	122326	0.00	8590.00	0.00	0.00	8590	113736.00	0.00
COMPUTERS AND DATA PROCESSING UNITS	0.00	65754.00	0.00	65754	0.00	867.00	0.00	0.00	867	64887.00	0.00
Less: TRANSFERRED TO CONSTRUCTION WIP					(165393)	(395452)			(560745)		
Total:	2209989	1490891	0.00	3700880	0	0	0.00	0.00	0	3140135	2044696
Previous Year Total	0	2209989	0	2209989	0	0	0	0.00	0	2209989	0

As Per our audit report of even Date
FOR GOENKA BAHETTI & ASSOCIATES

(Chartered Accountants)

FRM : 324958E

Rajat Goenka
Rajat Goenka
(PARTNER)

Membership No : 061890



FOR GRAP REALTY PRIVATE LIMITED

GRAP REALTY PVT. LTD.

Vivek Saraf
VIVEK KUMAR SARAF
(Director)

(DIN-035598566)

Anil Kumar Saraf
ANIL KUMAR SARAF
(Director)

(DIN-00899268)

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9. NON-CURRENT INVESTMENTS

The reconciliation of the Closing amount and Opening amount of Non-current investments is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	TRADE INVESTMENTS IN EQUITY INSTRUMENTS	900000.00	900000.00	900000.00	900000.00
	TOTAL		900000.00		900000.00

(I) INVESTMENTS DETAIL

The details of all the investments held in various bodies corporate are given as under:

Sr No.	Particulars	Description	Type	Name of the Company	Nature of the Company	Number Of shares	Face Value	Partly Paid/Full y Paid
1	Investments in Equity Instruments	At Cost	Non-Current	Gangotri Dealmark Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
2	Investments in Equity Instruments	At Cost	Non-Current	Gangotri Marcom Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
3	Investments in Equity Instruments	At Cost	Non-Current	Ganpati Marcom Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
4	Investments in Equity Instruments	At Cost	Non-Current	Puspanjali Commercial Private limited	Subsidiaries	10000.00	10.00	Fully Paid
5	Investments in Equity Instruments	At Cost	Non-Current	Radha Krishna Marcom Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
6	Investments in Equity Instruments	At Cost	Non-Current	Shubh Labh Marcom Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
7	Investments in Equity Instruments	At Cost	Non-Current	Tarapith Commercial Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
8	Investments in Equity Instruments	At Cost	Non-Current	Tarapith Distributors Private Limited	Subsidiaries	10000.00	10.00	Fully Paid
9	Investments in Equity Instruments	At Cost	Non-Current	Tarapith Merchants Private Limited	Subsidiaries	10000.00	10.00	Fully Paid

(II) QUOTED AND UNQUOTED INVESTMENTS

The Aggregate amount of Quoted Investment is Rs. Nil (Previous Year Rs. Nil) and the aggregate amount of unquoted investments is Rs. 900000.00 (Previous Year Rs. 900000.00).

10. LONG-TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Long-term Loans and advances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
LESS:	LOANS AND ADVANCES TO RELATIVES UNSECURED, CONSIDERED GOOD ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	178017113.00	178017113.00	195907394.00	195907394.00
LESS:	SECURITY DEPOSIT UNSECURED, CONSIDERED GOOD ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	22555460.00	22555460.00	1500000.00	1500000.00
	TOTAL		200572573.00		197407394.00

(I) Full particulars & Purpose of the loans given, investment made or guarantee given or security provided

Sr No.	Particulars
1	All the loans have been given for business purposes to the subsidiaries without interest as communicated by the recipient.



GRAP REALTY PVT. LTD. GRAP REALTY PVT. LTD.

All the loans have been given for business purposes to the subsidiaries without interest as communicated by the recipient.

✓ Vivek Saral

Jai Kumar Jain

11. INVENTORIES

The reconciliation of the Closing amount and Opening amount of Inventories is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	WORK-IN-PROGRESS		108949225.00		19040524.00
	TOTAL		108949225.00		19040524.00

12. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS				
	BALANCES WITH BANK	1992920.00		471646.00	
	CASH ON HAND	770643.00	2763563.00	711690.00	1183336.00
	TOTAL		2763563.00		1183336.00

13. SHORT TERM LOANS AND ADVANCES

The reconciliation of the Closing amount and Opening amount of Short term Loans and advances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ADVANCE TO SUPPLIERS				
	UNSECURED, CONSIDERED GOOD	60000.00		1038719.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	60000.00	-	1038719.00
	BALANCE WITH REVENUE AUTHORITIES				
	UNSECURED, CONSIDERED GOOD	1730.00		4080.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	1730.00	-	4080.00
	INCOME TAX				
	UNSECURED, CONSIDERED GOOD	452219.00		19423.00	
LESS:	ALLOWANCE FOR BAD AND DOUBTFUL LOANS & ADVANCES	-	452219.00	-	19423.00
	TOTAL		513949.00		1062222.00

14. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	PRELIMINARY EXPENSES-CURRENT		7537.00		7537.00
	TOTAL		7537.00		7537.00



GRAP REALTY PVT. LTD.
Vivek Saraf
 Director

GRAP REALTY PVT. LTD.
Jaid Karmal Saraf
 Director

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15. OTHER INCOME

The reconciliation of the Closing amount and Opening amount of Other Income is given as follows:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
INTEREST INCOME		60581.00
INTEREST ON TDS	212.00	656.00
TOTAL	212.00	61237.00

16. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
CONVEYANCE		
CONVEYANCE EXPENSES	6337.00	5800.00
DIRECT EXPENSES		
ADVERTISING & PUBLICITY EXPENSES(E)	406101.00	378036.00
ADVERTISING & PUBLICITY EXPENSES(I)	2232774.00	-
BANK CHARGES (E)	6753.00	-
BANK CHARGES (I)	674.00	-
BROADBAND CHARGES (I)	2050.00	-
BROKERAGE (E)	200000.00	100000.00
CONSTRUCTION CHARGES (E)	7488200.00	1500000.00
CONSTRUCTION CHARGES (I)	43988.00	-
CONSULTANCY FEE (E)	17500.00	-
CONSULTANCY FEE (I)	226500.00	76500.00
CONVEYANCE CHARGES (E)	1060.00	-
CONVEYANCE CHARGES (I)	3852.00	-
DEVELOPMENT AGGREEMENT FEES (I)	306329.00	-
DEVELOPMENT FEES(I)	200000.00	-
DIRECTOR REMUNERATION (E)	300000.00	-
DIRECTOR REMUNERATION (I)	300000.00	-
ELECTRIC CHARGES (M)	68030.00	-
ELECTRICAL INSTALLATION (I)	696434.00	-
ELECTRICITY CHARGES (E)	153310.00	-
ELECTRICITY CHARGES (I)	8210.00	-
ENTERTAINMENT EXPENSES (I)	890.00	-
FIRE & LIFE SAFETY RECOMMENDATION CHARGES (I)	73390.00	-
GENERAL CHARGES (I)	407.00	-
GENERAL EXPENSES (E)	78999.00	-
GENERAL EXPENSES (M)	10000.00	-
INSURANCE CHARGES (JCB) (E)	18149.00	-
INSURANCE CHARGES ECO SPORT (I)	12309.00	-
INSURANCE CHARGES ON ECO SPORT (E)	12310.00	-
INSURANCE CHARGES ON MOTOR CYCLE (I)	2928.00	-
INTEREST ON LOAN (E)	1143877.00	769166.00
INTEREST ON LOAN (I)	9929839.00	4859298.00
INTERNET CHARGES (E)	2242.00	-
JCB INSURANCE PREMIUM (E)	-	22314.00
JCB MAINTENCE CHARGES (E)	70832.00	174408.00
JCB MAINTENCE CHARGES (I)	44700.00	-
LABOUR CHARGES (I)	21440.00	-
LABOUR CHARGES PILLING WORK (I)	3457330.00	-
MOTOR CAR MAINTENCE	6000.00	-
MOTOR CYCLE MAINTENCE (I)	4300.00	-
MOTOR CYCLE MAINTENCE (I)	6120.00	-
OFFICE MAINTENCE CHARGES (E)	14008.00	-



GRAP REALTY PVT. LTD.

GRAP REALTY PVT.

✓ VIVEK SAHAI
Director

Jai Kumar
Director

	OFFICE MAINTENANCE CHARGES (I)	8365.00		-	
	PLAN SANCTION FEE (I)	11470000.00		-	
	PLAN SANCTION FEES (E)	2791562.00		1421857.00	
	POSTAGE & TELEGRAPH (E)	25.00		-	
	POSTAGE & TELEGRAPH (I)	1300.00		-	
	PRINTING & STATIONERY (E)	51056.00		15088.00	
	PRINTING & STATIONERY (I)	52290.00		-	
	PROFESSIONAL & TECHNICAL SERVICE CHARGES (E)	26225.00		521000.00	
	PROFESSIONAL & TECHNICAL SERVICE CHARGES (I)	26224.00		56180.00	
	PUJA BONUS	5000.00		-	
	REPAIR & MAINTENANCE CHARGES (E)	6815.00		-	
	SALARY & WAGES (E)	486000.00		248200.00	
	SALARY & WAGES (I)	750389.00		-	
	SECURITY CHARGES (E)	155948.00		96339.00	
	SECURITY CHARGES (I)	202130.00		-	
	STAFF WELFARE (E)	65850.00		63371.00	
	STAFF WELFARE (I)	7605.00		-	
	SUBSCRIPTION (I)	24500.00		-	
	UNLOADING EXPENSES (E)	128870.00		-	
	UNLOADING EXPENSES (I)	5800.00		-	
	WEIGHING CHARGES (I)	1840.00		-	
	LESS: TRANSFERRED TO CONSTRUCTION WIP IDENTITY	(30130907.00)		(4991978.00)	
	LESS: TRANSFERRED TO CONSTRUCTION WIP ELEMENTS	(13630692.00)		(5309779.00)	
	LESS: TRANSFERRED TO CONSTRUCTION WIP MANICKTALA	(78030.00)		-	
	MISCELLANEOUS EXPENSES		41498.00		17168.00
	PAYMENT TO AUDITOR				
	AUDIT FEES	25000.00	25000.00	11000.00	11000.00
	PRELIMINARY EXPENSES W/O				
	PRELIMINARY EXPENSES W/OFF	7537.00	7537.00	7537.00	7537.00
	PRINTING AND STATIONERY				
	PRINTING & STATIONERY	3130.00	3130.00	550.00	550.00
	PROFESSIONAL CHARGES & CONSULTANCY FEES				
	PROFESSIONAL CHARGES	33500.00	33500.00	12000.00	12000.00
	RATES AND TAXES				
	FILING FEE	6556.00		1972.00	
	PROFESSION TAX	2500.00		-	
	TRADE LICENSE	3900.00	12956.00	3800.00	5772.00
	TOTAL		137542.00		66328.00

17. CHANGES IN INVENTORIES

The reconciliation of the Closing amount and Opening amount of Changes in Inventories is given as follows:

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OPENING INVENTORY	-	-	-	-
WORK-IN-PROGRESS	19040524.00	19040524.00	-	-
CLOSING INVENTORY	-	-	-	-
WORK-IN-PROGRESS	108949225.00	108949225.00	19040524.00	19040524.00
	0	0		
(INCREASE)/DECREASE IN INVENTORIES		89908701.00		19040524.00



GRAP REALTY PVT. LTD.
 Vivek Saraf
 Director

GRAP REALTY PVT. LTD.
 Jai Kumar Saraf
 Director

18. OTHER

(I) RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

(II) A. List of Related Parties

Sr No.	Nature	Name of the person
1	Subsidiary	Gangotri Dealmark Private Limited
2	Subsidiary	Gangotri Marcom Private Limited
3	Subsidiary	Ganpati Marcom Private Limited
4	Subsidiary	Puspanjali Commercial Private Limited
5	Subsidiary	Radha Krishna Marcom Private Limited
6	Subsidiary	Shubh Labh Marcom Private Limited
7	Subsidiary	Tarapith Commercial Private Limited
8	Subsidiary	Tarapith Distributors Private Limited
9	Subsidiary	Tarapith Merchants Private Limited

(II) B. List of Transactions entered with them

Sr No.	Nature of Transactions	Subsidiaries	Total
1	LOANS GIVEN		
	Balance as at 1st April	195907394.00	195907394.00
	Given During the Year	11579719.00	11579719.00
	Repaid and adjusted during the year	29470000.00	29470000.00
	Balance as at 31st March	178017113.00	178017113.00

(III) PAYMENT TO AUDITOR

The following expenses are incurred on Auditor's in the following manner:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	25000.00	11000.00
Total		25000.00	11000.00

(IV) Figures have been regrouped and rearranged wherever found necessary.

(V) The Company has initiated the process of identifying the suppliers who qualify under the definition of Micro and Small Enterprises, as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2015, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

As Per our audit report of even Date
FOR GOENKA BAHETI & ASSOCIATES

(Chartered Accountants)
FRN - 324958E

Rajat Goenka
Rajat Goenka

(PARTNER)

Membership No : 061890



GRAP REALTY PVT. LTD.

Vivek Saraf
Vivek Saraf

Director

VIVEK KUMAR SARAF

(Director)

(DIN-03598566)

FOR GRAP REALTY PRIVATE LIMITED

GRAP REALTY PVT. LTD.

Anil Kumar Saraf
Anil Kumar Saraf

Director

ANIL KUMAR SARAF

(Director)

(DIN-00899268)