

# DOOGAR & ASSOCIATES

Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Members of **Aviral Colonizers Private Limited**

### Report on the Financial Statements

We have audited the accompanying financial statements of **Aviral Colonizers Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2014, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for 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 accounting standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act") read with the General Circular 15/2013 dated 13<sup>th</sup> September 2013 of the Ministry of Corporate affairs in respect of section 133 of the Companies Act, 2013. This responsibility includes the design, implementation and maintenance of internal control 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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.



## Opinion

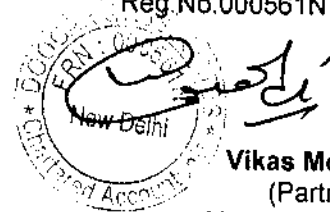
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014;
- (b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
- (c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by section 227(3) of the Act, we report that:
  - a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c. the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - d. in our opinion, the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956;
  - e. on the basis of written representations received from the directors as on March 31, 2014, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2014, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.
  - f. Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For Doogar & Associates  
Chartered Accountants  
Reg.No.000561N



Vikas Modi  
(Partner)  
M.No. 505603

Place: New Delhi  
Date: 26 MAY 2014

## Annexure to the Auditors' Report

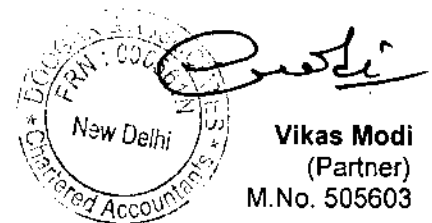
(Referred to in paragraph 1 under Report on Other Legal and Regulatory Requirements of our report of even date to the members of Aviral Colonizers Private Limited on the Financial Statements for the year ended 31st March, 2014)

- (i) The Company does not have any fixed assets.
- (ii) (a) According to the information and explanation given to us the inventory consists of land which has been physically verified by the management during the year. In our opinion the frequency of verification is reasonable.
  - (b) In our opinion the procedure of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the Company and nature of its business.
  - (c) In our opinion the Company is maintaining proper records of inventory. No discrepancy was noticed on physical verification of inventory as compared to book records.
- (iii) The Company has neither granted nor taken any loans, secured or unsecured to or from companies, firms or other parties covered in the register maintained under section 301 of the Companies Act, 1956. Accordingly, the provisions of clause 4(iii)(a) to (g) of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanation given to us, there is adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchase of inventory and with regards to the sale of goods and services. During the course of our audit, we have not observed any continuing failure to correct major weakness in internal controls.
- (v) (a) In our opinion and according to the information and explanations given to us, the transactions that need to be entered into the register required to be maintained in pursuance of section 301 of The Companies Act, 1956 have been so entered.
  - (b) In our opinion and according to the information and explanations given to us, transactions made in pursuance of contracts or arrangements entered into the register required to be maintained in pursuance of section 301 of the Act have been made, other than the transactions for which comparable prices are not available, at prices which are reasonable having regard to the prevailing market prices at the relevant time.
- (vi) In our opinion, the Company has not accepted any deposit from public, hence, the provisions of sections 58A, 58AA or any other relevant provisions of the Companies Act, 1956 and the Companies (Acceptance of Deposits) Rules, 1975 are not applicable to the Company.
- (vii) The Company has in-house internal audit system which in our opinion is commensurate with the size of the Company and the nature of its business.
- (viii) As informed to us, the Company (Cost Accounting Records) Rules, 2011 as prescribed by the Central Government under clause (d) of sub-section (1) of section 209 of the Companies Act, 1956 is not applicable in respect of the Company. Accordingly clause 4(viii) of the Order is not applicable to the Company.
- (ix) According to the records of the Company, all applicable undisputed statutory dues have been deposited regularly during the year with the appropriate authorities and there are no arrears of outstanding statutory dues as at the last day of the financial year concerned, for a period of more than six months from the date they become payable. Further, there are no statutory dues which have not been deposited on account of any dispute.
- (x) The Company does not have any accumulated losses at March 31, 2014 and has not incurred cash losses during the financial year covered by our audit or the immediately preceding financial year.



- (xi) In our opinion and according to the information and explanations given to us, the Company has not taken any loan from financial institutions and banks.
- (xii) In our opinion and according to the information and explanations given to us, no loans and advances have been granted by the Company on the basis of security by way of pledge of shares, debentures and other securities.
- (xiii) The Company is not a chit fund or nidhi / mutual benefit fund / society. Accordingly, the provisions of clause 4(xiii) of the Companies (Auditors Report) Order, 2003 are not applicable to the Company.
- (xiv) The Company is not dealing in or trading in shares, securities, debentures and other investments. Accordingly, the provisions of clause 4(xiv) of the Companies (Auditors Report) Order, 2003 are not applicable to the Company.
- (xv) According to the information and explanations given to us, the Company has not given guarantee on behalf of other Company.
- (xvi) According to the information and explanations given to us and records examined by us, no term loans have been raised during the period.
- (xvii) On the basis of an overall examination of the balance sheet of the Company, in our opinion and according to the information and explanations given to us, there are no funds raised on a short-term basis, which have been used for long-term investment.
- (xviii) The Company has not made preferential allotment of shares to the parties covered in register maintained under section 301 of the Companies Act, 1956.
- (xix) According to the information and explanations given to us, the Company has not issued any debentures during the period.
- (xx) The Company has not raised money by way of public issue during the period.
- (xxi) During the course of audit carried out and according to the information and explanations given to us, no material fraud on or by the Company has been noticed or reported during the year.

**For Doogar & Associates**  
**Chartered Accountants**  
Reg.No.000561N



**Vikas Modi**  
(Partner)  
M.No. 505603

Place: New Delhi

Date : 26 MAY 2014

**Aviral Colonizers Private Limited**

Regd. Office: Flat No. S-5, 2nd Floor, Chandan Vihar, 13-A, Sardar Patel Marg, Civil Lines, Allahabad-211001

Corporate Identity Number : U45400UP2007PTC033200

**Balance Sheet as at March 31, 2014**

(Amount in Rupees)

Particulars	Note No.	As at March 31, 2014	As at March 31, 2013
<b>I EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	2	<b>100,000.00</b>	100,000.00
Reserves and surplus	3	<b>25,573.36</b>	25,291.36
		<b>125,573.36</b>	125,291.36
<b>Current liabilities</b>			
Other current liabilities	4	<b>31,110,371.00</b>	31,109,810.00
Short term provisions	5	<b>126.00</b>	671.00
		<b>31,110,497.00</b>	31,110,481.00
<b>Total</b>		<b>31,236,070.36</b>	31,235,772.36
<b>II ASSETS</b>			
<b>Current assets</b>			
Inventories	6	<b>30,682,059.00</b>	30,682,059.00
Cash and bank balances	7	<b>454,011.36</b>	453,713.36
Short term loans and advances	8	<b>100,000.00</b>	100,000.00
		<b>31,236,070.36</b>	31,235,772.36
<b>Total</b>		<b>31,236,070.36</b>	31,235,772.36
Significant accounting policies	1		

The note nos. 1-20 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of  
**Doogar & Associates**  
Chartered Accountants  
Reg No.000561N

**Vikas Modi**  
Partner  
M.No. 505603



For and on behalf of the Board of Directors

**Deepak Garg**  
(Director)  
DIN: 03568366

**Virender Kumar Singhal**  
(Director)  
DIN: 03563087

Place : New Delhi

Date : 26 MAY 2014

**Aviral Colonizers Private Limited**

Regd. Office: Flat No. S-5, 2nd Floor, Chandan Vihar, 13-A, Sardar Patel Marg, Civil Lines, Allahabad-211001  
Corporate Identity Number : U45400UP2007PTC033200

**Statement of Profit and Loss for the year ended March 31, 2014**

(Amount in Rupees)

Particulars	Note No.	Year ended March 31, 2014	Year ended March 31, 2013
<b>Revenue</b>			
Other income		<b>18,300.00</b>	20,000.00
<b>Total Revenue</b>		<b>18,300.00</b>	20,000.00
<b>Expenses</b>			
Cost of land	9	-	-
Other expenses	10	<b>17,892.00</b>	17,831.00
<b>Total Expenses</b>		<b>17,892.00</b>	17,831.00
<b>Profit before tax</b>		<b>408.00</b>	2,169.00
<b>Tax expense</b>			
Current tax		<b>126.00</b>	671.00
Tax adjustments for earlier year		-	1.00
		<b>126.00</b>	672.00
<b>Profit for the year</b>		<b>282.00</b>	1,497.00
Earnings per equity share			
Basic & diluted (Face value of Rs. 10 each)	11	<b>0.03</b>	0.15
Significant accounting policies	1		

The note nos. 1-20 form an integral part of financial statements.

As per our report of even date attached

For and on behalf of  
**Doogar & Associates**  
Chartered Accountants  
Reg No.000561N

**Vikas Modi**  
Partner  
M.No. 505603



For and on behalf of the Board of Directors

**Deepak Garg**  
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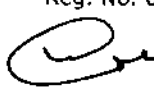
**Cash flow statement for the year ended March 31, 2014**

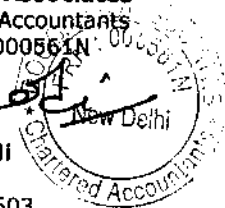
Particulars	(Amount in Rupees)	
	Year ended March 31, 2014	Year ended March 31, 2013
<b>A. Cash flow from operating activities</b>		
Profit for the year before tax	408.00	2,169.00
Operating profit before working capital changes	408.00	2,169.00
Adjustments for working capital		
Other current liabilities	561.00	7,995.00
	<b>561.00</b>	<b>7,995.00</b>
Cash from (used in) operating activities	969.00	10,164.00
Direct taxes paid	(671.00)	(4,446.00)
Net cash (used in)/generated from operating activities	<b>298.00</b>	<b>5,718.00</b>
<b>B. Cash flow from investing activities</b>	-	-
<b>C. Cash flow from financing activities</b>	-	-
Net (decrease) / Increase in cash and cash equivalents (A+B+C)	<b>298.00</b>	<b>5,718.00</b>
Opening balance of cash and cash equivalents	<b>453,713.36</b>	447,995.36
Closing balance of cash and cash equivalents	<b>454,011.36</b>	453,713.36

The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 'Cash Flow Statement'.

As per our report of even date attached

For and on behalf of  
**Doogar & Associates**  
Chartered Accountants  
Reg. No. 000561N

  
**Vikas Modi**  
Partner  
M.No. 505603



For and on behalf of the Board of Directors

  
**Deepak Garg**  
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Corporate Identity Number : U45400UP2007PTC033200

**Notes to the financial statements for the year ended March 31, 2014**

**1. Significant accounting policies**

**a. Basis of preparation of financial statements**

The financial statements are prepared under historical cost convention on the accrual basis of accounting in accordance with the Companies Act, 1956 ("the Act") and the Accounting Principles Generally Accepted in India ('Indian GAAP') and to comply with the Accounting Standards prescribed in Companies (Accounting Standard) Rules 2006 issued by the Central Government in exercise of power conferred under Section 642(1) (a) and relevant provisions of the Act.

**b. Use of estimates**

The preparation of financial statements in conformity with the Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

**c. Revenue recognition**

Revenue is recognized on accrual basis and comprises of aggregate amounts of sale price agreed with the customers and is recognized on the basis of cost of rights so transferred.

**d. Inventories**

Land is valued at cost, which is determined on average method. Cost includes cost of acquisition and all other costs incurred till the date of Possession.

**e. Amortization of Miscellaneous Expenses**

Preliminary expenses are charged to revenue in the year in which they are incurred.

**f. Accounting for taxes on income**

i. Provision for current tax is made, based on the tax payable under the Income Tax Act, 1961.

ii. Deferred tax on timing differences between taxable and accounting income is accounted for, using the tax rates and the tax laws enacted or substantially enacted as on the balance sheet date. Deferred tax Assets are recognized only when there is a reasonable certainty of their realization. Wherever there are unabsorbed depreciation or carry forward losses under Tax laws, Deferred tax assets are recognized only to the extent that there is virtual certainty of their realization.

**g. Provisions, contingent liabilities and contingent assets**

A provision is recognized when:

- the Company has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

**h. Earnings Per Share**

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity share.





**2. SHARE CAPITAL**

(Amount in Rupees)

Particulars	As at March 31, 2014		As at March 31, 2013	
	Number	Amount	Number	Amount
<b>Authorised</b>				
10,000 (10,000) Equity Shares of Rs.10 each		100,000.00		100,000.00
		100,000.00		100,000.00
<b>Issued, subscribed &amp; paid up</b>				
10,000 (10,000) Equity Shares of Rs.10 each fully paid up		100,000.00		100,000.00
		100,000.00		100,000.00

Figures in brackets represent those of the previous year.

**2.1 Reconciliation of number of shares outstanding at the beginning and at the end of the year**

Particulars	As at March 31, 2014		As at March 31, 2013	
	Number	Amount	Number	Amount
<b>Equity Shares of Rs 10 each fully paid</b>				
Shares outstanding at the beginning of the year	10,000	100,000.00	10,000	100,000.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	100,000.00	10,000	100,000.00

**2.2 Terms / rights attached to equity shares**

The company has only one class of equity shares having a par value of Rs 10/-per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

**2.3 Shares held by holding / Ultimate holding company and / or their subsidiaries and associates**

Particulars	As at March 31, 2014		As at March 31, 2013	
	Number	Amount	Number	Amount
<b>Holding Company</b>				
Pancham Realcon Private Limited	10,000	100,000.00	10,000	100,000.00
	10,000	100,000.00	10,000	100,000.00

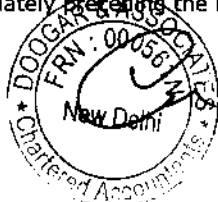
**2.4 Detail of shareholders holding more than 5% shares in equity capital of the company**

Particulars	As at March 31, 2014		As at March 31, 2013	
	No of Shares held	% Holding	No of Shares held	% Holding
<b>Holding Company</b>				
Pancham Realcon Private Limited	10,000	100%	10,000	100%

The aforesaid disclosure is based upon percentages computed as at the balance sheet date. As per records of the company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

2.5 The company has not reserved any shares for issue under options and contracts / commitments for the sale of shares / disinvestment.

2.6 The company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash and has neither allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.



**3. RESERVES & SURPLUS**

(Amount in Rupees)

Particulars	As at March 31, 2014	As at March 31, 2013
<b>Surplus as per statement of profit &amp; loss</b>		
Balance at the beginning of the year	25,291.36	23,794.36
Add: Net profit for the current year	282.00	1,497.00
Balance at the end of the year	25,573.36	25,291.36

**4. OTHER CURRENT LIABILITIES**

(Amount in Rupees)

Particulars	As at March 31, 2014	As at March 31, 2013
Advances from customers & others	31,094,079.00	31,094,079.00
Audit fee payable	11,236.00	11,236.00
Other payables	5,056.00	4,495.00
	31,110,371.00	31,109,810.00

**5. SHORT TERM PROVISIONS**

(Amount in Rupees)

Particulars	As at March 31, 2014	As at March 31, 2013
Provision for taxation	126.00	671.00
	126.00	671.00

**6. INVENTORIES**

(Amount in Rupees)

Particulars	As at March 31, 2014	As at March 31, 2013
Land	30,682,059.00	30,682,059.00
	30,682,059.00	30,682,059.00

**7. CASH & BANK BALANCES**

(Amount in Rupees)

Particulars	As at March 31, 2014	As at March 31, 2013
<b>Cash and cash equivalents</b>		
Cash on hand	454,011.36	453,713.36
	454,011.36	453,713.36

**8. SHORT TERM LOANS & ADVANCES**

(Amount in Rupees)

Particulars	As at March 31, 2014	As at March 31, 2013
(Unsecured, considered goods unless stated otherwise)		
Advances against goods, services & others	100,000.00	100,000.00
	100,000.00	100,000.00



**9. COST OF LAND**

(Amount in Rupees)

Particulars	For the year ended March 31, 2014	For the year ended March 31, 2013
<b>Inventory at the beginning of the year</b>		
Land	<b>30,682,059.00</b>	30,682,059.00
	<b>30,682,059.00</b>	30,682,059.00
<b>Add Incurred during the year</b>		
Land	-	-
	-	-
<b>Less: Inventory at the close of the year</b>		
Land	<b>30,682,059.00</b>	30,682,059.00
	<b>30,682,059.00</b>	30,682,059.00
	-	-

**10. OTHER EXPENSES**

(Amount in Rupees)

Particulars	For the year ended March 31, 2014	For the year ended March 31, 2013
Rates and taxes	<b>600.00</b>	600.00
Legal & professional charges	<b>6,056.00</b>	5,995.00
Statutory audit fee	<b>11,236.00</b>	11,236.00
	<b>17,892.00</b>	17,831.00

**11. EARNINGS PER SHARE**

Particulars	For the year ended March 31, 2014	For the year ended March 31, 2013
Profit after tax (in Rupees)	<b>282.00</b>	1,497.00
Numerator used for calculating basic and diluted earnings per share	<b>282.00</b>	1,497.00
Equity shares outstanding as at the year end	<b>10,000</b>	10,000
Weighted average number of shares used as denominator for calculating basic & diluted earnings per share	<b>10,000</b>	10,000
Nominal value per share (in Rupees)	<b>10.00</b>	10.00
Basic & diluted earnings per share (in Rupees)	<b>0.03</b>	0.15

**12. CONTINGENT LIABILITIES & COMMITMENTS**

As at March 31, 2014

As at March 31, 2013

**NIL**

**NIL**

13. Determination of revenue involves making estimates by the management for cost of rights to the land transferred. These estimates being of a technical nature have been relied upon by the auditor.

14. Inventories, loans and advances and other current / non-current assets are in the opinion of the management do not have a value on realization in the ordinary course of business, less than the amount at which they are stated in the balance sheet. The classification of assets and liabilities between current and non-current have been made based on management perception as to its recoverability / settlement and other criteria as set out in the revised schedule VI to the Companies Act, 1956.

15. Balances in respect of advances and current liabilities are taken as shown by the books of account and are subject to confirmation and consequent adjustments and reconciliation, if any.



## 16. MICRO, SMALL SCALE BUSINESS ENTITIES

The Company has not entered into any transaction with any entity covered under the Micro, Small and Medium Enterprises Development Act, 2006; therefore, no disclosure as to amount due to them including interest has been made.

## 17. EARNING AND EXPENDITURE IN FOREIGN CURRENCY

	2013-14	2012-13
i) Earning in foreign currency	NIL	NIL
ii) Expenditure in foreign currency	NIL	NIL

## 18. SEGMENT REPORTING

The Company is primarily engaged in a single business segment viz. Real Estate and operates in one geographical segment as per accounting standard AS-17 on 'Segment Reporting'.

## 19. RELATED PARTIES DISCLOSURES

### A. Name of related parties:-

#### Holding Company

1. Guild builders Private Limited (ultimate holding company)
2. Omaxe Limited (holding company of holding company)
3. Panoram Realcon Private Limited (holding company)

### B. Summary of transactions with related parties

There are no material transactions with related parties during the year.

20. The company has regrouped / reclassified previous year figures where necessary to conform to with current year's classification.

The note no 1-20 referred to above forms an integral part of financial statements.


### As per our report of even date attached


For and on behalf of

**Doogar & Associates**

Chartered Accountants

Reg.No 000561N

  
**Vikas Modi**  
Partner  
M.No. 505603



For and on behalf of the Board of Directors

  
**Deepak Garg**

(Director)

DIN: 03568366

  
**Virender Kumar Singhal**

(Director)

DIN: 03563087

Place : New Delhi

Date : 26 MAY 2014