

INDEPENDENT AUDITORS' REPORT

To the Members of Grand Park Estates Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Grand Park Estates Private Limited** ("the Company"), which comprise the Balance sheet as at March 31, 2021, the Statement of Profit and Loss, including the Statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

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 Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its loss, including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of Financials Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matters or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit 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 including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2014, as amended from time to time.
 - (e) On the basis of the written representations received from the directors as on 31 March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Financial Statements and the operating effectiveness of such controls, refer to our separate report in "Annexure B" to this report. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended:
In our opinion and to the best of our information and according to the explanations given to us, no remuneration was paid by the Company to its directors during the year.
 - (h) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:



- i. There are no pending litigations requiring disclosure of its impact on its financial position in its financial statement.
- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Rakesh C Jain & Company
Chartered Accountants
Firm registration Number: 032008N



Rakesh

Rakesh Jain
Proprietor
Membership No.: 086501
UDIN:-21086501AAAABS2147

Place : New Delhi
Date : 26 June 2021

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

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

- i.
 - a) The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) The Company has a regular program of physical verification of its fixed assets by which fixed assets are verified annually. In our opinion, this periodicity of physical verification is reasonable having regards to the size of company and the nature of its assets.
 - c) According to the information and explanations given to us, the records examined by us and based on the examination of conveyance deed / registered sale deeds provided to us, we report that, the title deeds are held in the name of the Company as at the balance sheet date.
- ii. The Company does not have any inventory. Accordingly, paragraph 3 (ii) of the order is not applicable.
- iii. In our opinion and according to information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Act.
- iv. In our opinion and according to information and explanation given to us, the Company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013 are applicable during the year. Accordingly, paragraph 3 (iv) of the order is not applicable.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits during the year and does not have any unclaimed deposits as at 31 March 2021 from the public as mentioned in the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, paragraph 3 (v) of the order is not applicable.
- vi. In our opinion and according to the information and explanations given to us, the maintenance of cost records under section 148 of the Act is not applicable to the Company. Accordingly, paragraph 3 (vi) of the order is not applicable.
- vii.(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, Income Tax and other applicable material undisputed statutory dues have generally 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 became payable.

 - (b) According to the information and explanations given to us, there are no dues of Income Tax and other applicable material statutory dues which have not been deposited as on March 31, 2021 on account of any dispute.
- viii. The Company does not have any loan or borrowings from any financial institution, banks or government. The Company has not issued any debentures during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
- ix. According to the information and explanations given to us, the Company has not raised any money by way of initial public offer, further public offer, debt instrument or term loans during the year and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.



Meaning of Internal Financial Controls over Financial Reporting with reference to these Financial Statements

A company's internal financial control over financial reporting with reference to these Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting with reference to these Financial Statements includes those policies and procedures that:

- (a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the Company; and
- (c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these Financial Statements and such internal financial controls over financial reporting with reference to these Financial Statements were operating effectively as at 31 March 2021, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Rakesh C Jain & Company
Chartered Accountants
Firm registration Number: 032008N



Rakesh Jain

Rakesh Jain
Proprietor
Membership No.: 086501
UDIN:-21086501AAAABS2147

Place : New Delhi
Date : 26 June 2021

GRAND PARK ESTATES PRIVATE LIMITED
 CIN:U74899DL1989PTC035008
 E-4, Second Floor, Defence Colony, New Delhi - 110024
BALANCE SHEET AS AT MARCH 31, 2021

Particulars	Notes	As at March 31, 2021 Rs.	As at March 31, 2020 Rs.
I. ASSETS			
Non-Current Assets			
Capital work in progress	3	-	-
Investment property	4	-	-
Deferred Tax Assets (Net)	5	7,938	7,938
Total non-current assets		<u>7,938</u>	<u>7,938</u>
Current assets			
Financial assets			
Loan	6	104,200,000	104,200,000
Cash and cash equivalent	7	245,162	248,029
Total current assets		<u>104,445,162</u>	<u>104,448,029</u>
TOTAL ASSETS		<u>104,453,100</u>	<u>104,455,967</u>
II. EQUITY AND LIABILITIES			
Equity			
Equity Share capital	8	500,000	500,000
Other Equity	9	62,383,700	62,405,167
Total Equity		<u>62,883,700</u>	<u>62,905,167</u>
Current liabilities			
Financial Liabilities			
Borrowings	10	31,944,372	31,944,372
Other financial liabilities	11	67,428	48,828
Provisions	12	9,557,600	9,557,600
		<u>41,569,400</u>	<u>41,550,800</u>
TOTAL EQUITY AND LIABILITIES		<u>104,453,100</u>	<u>104,455,967</u>
CORPORATE INFORMATION	1		
SIGNIFICANT ACCOUNTING POLICIES	2		
NOTES TO THE FINANCIAL STATEMENTS	3-26		

The accompanying notes are an integral part of the financial statements.
 As per our report of even date attached

FOR RAKESH C JAIN & CO.
 Chartered Accountants
 Firm Registration No:-032008N

*For and on behalf of the Board of Directors of
 Grand Park Estates Private Limited*

Rakesh Jain

Rakesh Jain
 Proprietor
 Membership No:-086501
 Date: June 26, 2021
 Place: New Delhi



Jatin Sagar

Jatin Sagar
 Director
 DIN:-07640064
 F-19/37 2nd Floor, Sector-15
 Rohini, New Delhi-110085

Vikas Sharma

Vikas Sharma
 Director
 DIN:-08427569
 House No 161, Sector-6,
 Raj Nagar Ghaziabad,
 Uttar Pradesh-201002

GRAND PARK ESTATES PRIVATE LIMITED

CIN:U74899DL1989PTC035008

E-4, Second Floor, Defence Colony, New Delhi - 110024

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2021

Particulars	Notes	For the year ended March 31, 2021 Rs.	For the year ended March 31, 2020 Rs.
I INCOMES			
Other income	13	-	71,236,185
Total income		<u>-</u>	<u>71,236,185</u>
II EXPENSES			
Other expenses	14	21,467	58,614
Total expenses		<u>21,467</u>	<u>58,614</u>
III Profit/(Loss) before tax (I - II)		<u>(21,467)</u>	71,177,571
IV Tax expense			
Current tax		-	9,557,600
V Profit/(Loss) after tax (III - IV)		<u>(21,467)</u>	<u>61,619,971</u>
VI Other Comprehensive Income		-	-
VII Total Comprehensive Income(V+VI)		<u>(21,467)</u>	<u>61,619,971</u>
VIII Earnings per share [equity share, par value of Rs. 100 (Rs. 100) each]			
Basic and Diluted	15	(4.29)	12,323.99
CORPORATE INFORMATION	1		
SIGNIFICANT ACCOUNTING POLICIES	2		
NOTES TO THE FINANCIAL STATEMENTS	3-26		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

FOR RAKESH C JAIN & CO.

Chartered Accountants

Firm Registration No:-032008N

*For and on behalf of the Board of Directors of
Grand Park Estates Private Limited*

Rakesh

Rakesh Jain

Proprietor

Membership No:-086501

Date: June 26, 2021

Place: New Delhi



Jatin Sagar

Jatin Sagar

Director

DIN:-07640064

F-19/37 2nd Floor, Sector-15

Rohini, New Delhi-110085

Vikas

Vikas Sharma

Director

DIN:-08427569

House No 161, Sector-6,

Raj Nagar Ghaziabad,

Uttar Pradesh-201002

GRAND PARK ESTATES PRIVATE LIMITED
 CIN:U74899DL1989PTC035008
 E-4, Second Floor, Defence Colony, New Delhi - 110024
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

Particulars	For the year ended March 31, 2021 Rs.	For the year ended March 31, 2020 Rs.
A. CASH FLOW FROM OPERATIONS		
Profit/(Loss) before tax	(21,467)	71,177,571
Profit from Sale of Land	-	(71,236,185)
Operating profit before working capital changes	(21,467)	(58,614)
Movement in working capital:		
- Increase/(decrease) in other current liabilities	18,600	(900,768)
Cash generated from operations	(2,867)	(959,382)
- Income tax paid	-	(184,802)
Net cash from operating activities	(2,867)	(1,144,184)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of investment property	-	108,538,535
Additions to fixed assets including capital work in progress	-	(35,717,847)
Long term Loan & Advance Given	-	(103,425,000)
Net cash from investing activities	-	(30,604,312)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan Taken	-	31,944,372
	-	31,944,372
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(2,867)	195,876
Cash and cash equivalents - Opening balance	248,029	52,153
Cash and cash equivalents - Closing balance	245,162	248,029

Note: Figures in brackets indicate cash outflow.

The accompanying notes are an integral part of the financial statements.
 As per our report of even date attached

FOR RAKESH C JAIN & CO.

Chartered Accountants
 Firm Registration No:-032008N

For and on behalf of the Board of Directors of
 Grand Park Estates Private Limited

Rakesh Jain

Jatin Sagar

Vikas Sharma

Rakesh Jain
 Proprietor
 Membership No:-086501
 Date: June 26, 2021
 Place: New Delhi



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GRAND PARK ESTATES PRIVATE LIMITED
CIN:U74899DL1989PTC035008
E-4, Second Floor, Defence Colony, New Delhi - 110024
Statement of Changes in Equity for the year ended March 31,2021

a. Authorised Share Capital

Particulars	Number	Amount (in Rs.)
Equity shares of Rs. 10/- each		
Balance as at April 1, 2019	50,000	500,000
Changes in Authorised share capital during year	-	-
Balance as at March 31, 2020	50,000	500,000
Balance as at April 1, 2020	50,000	500,000
Changes in Authorised share capital during year	-	-
Balance as at March 31, 2021	50,000	500,000

b. Issued, Subscribed and paid up Share Capital

Particulars	Number	Amount (in Rs.)
Equity shares of Rs. 10/- each		
Balance as at April 1, 2019	50,000	500,000
Changes in equity share capital during year	-	-
Balance as at March 31, 2020	50,000	500,000
Balance as at April 1, 2020	50,000	500,000
Changes in equity share capital during year	-	-
Balance as at March 31, 2021	50,000	500,000

c. Other equity

Particulars	Retained Earning (in Rs.)	Total equity attributable to equity holders of Company (in Rs.)
Balance as at April 01, 2019	785,196	785,196
Profit for the year	61,619,971	61,619,971
Balance as at March 31, 2020	62,405,167	62,405,167
Balance as at April 01, 2020	62,405,167	62,405,167
Loss for the year	(21,467)	(21,467)
Balance as at March 31, 2021	62,383,700	62,383,700

CORPORATE INFORMATION	1
SIGNIFICANT ACCOUNTING POLICIES	2
NOTES TO THE FINANCIAL STATEMENTS	3-26

The accompanying notes are an integral part of the financial statements.
As per our report of even date attached

FOR RAKESH C JAIN & CO.
Chartered Accountants
Firm Registration No:-032008N

Rakesh

Rakesh Jain
Proprietor
Membership No:-086501
Date: June 26, 2021
Place: New Delhi



*For and on behalf of the Board of Directors of
Grand Park Estates Private Limited*

Jatin Sagar
Jatin Sagar
Director
DIN:-07640064
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Vikas

Vikas Sharma
Director
DIN:-08427569
House No 161, Sector-6,
Raj Nagar Ghaziabad,
Uttar Pradesh-201002

GRAND PARK ESTATES PRIVATE LIMITED
Notes to financial statements for the year ended March 31, 2021

1 Corporate Information

Grand Park Estates Private Limited (the Company) is wholly owned subsidiary of TARC Limited (*formerly known as Anant Raj Global Limited*), domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is primarily engaged in business of real estate.

* Refer Note No :- 19 & 20.

2 Significant Accounting Policies

a) Basis of Preparation and Presentation of Financial Statements

These financial statements are prepared in accordance with Indian Accounting Standard (IndAS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rule issued there after.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The financial statements are presented in Indian Rupees, except when otherwise indicated.

b) Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

The following are significant management judgments in applying the accounting policies of the Company that have the most significant effect on the financial statements.

Recognition of deferred tax assets - The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the future taxable income against which the deferred tax assets can be utilized.

Evaluation of indicators for impairment of assets - The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

Impairment of financial assets - At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding financial assets.

Provisions - At each balance sheet date basis the management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding contingent liabilities. However the actual future outcome may be different from this judgment.

Valuation of investment property - Investment property is stated at cost. However, as per Ind AS 40 there is a requirement to disclose fair value as at the balance sheet date. The Company has not engaged independent valuation specialists to determine the fair value of its investment property as at reporting date. The fair value of the investment properties have been disclosed by the management of the Company based upon its own assessment and relying upon prevailing circle rates and market values.

Fair value measurement disclosures - Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available). This involves developing estimates and assumptions consistent with how market participants would price the instrument.

c) Recognition of revenue and Expenditure

Income and Expenditure are accounted for on accrual basis.



d) Cash flow Statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a Non- Cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of incomes or expense associated with Investing or Financing cash flows. The Cash Flow from operating, investing and financing activities of the Company are segregated.

e) Provisions

Provisions are recognized only when there is a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate of the amount of obligation can be made at the reporting date. Provisions are discounted to their present values, where the time value of money is material, using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are neither recognised nor disclosed except when realisation of income is virtually certain, related asset is disclosed.

f) Income taxes

Current tax

Current income tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

g) Current versus non current classification

The Company presents its assets and liabilities in the financial statements based on current and non-current classification.

An asset is treated as current when it is:

- Expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- Held primarily for the purpose of being traded;
- Expected to be realised within twelve month after the reporting date; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

The Company classifies all other assets as non-current.

A liability is current when it is:

- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded;
- It is due to be settled within twelve months after the reporting date; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting date.

The Company classifies all other liabilities as non-current.



GRAND PARK ESTATES PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2021

Reclassification of Financial Instruments

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

k) Fair value measurement

The Company measures financial instruments such as derivative instruments etc at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets, such as properties and unquoted financial assets, and significant liabilities, such as contingent consideration. Involvement of external valuers is decided upon annually by the management. Valuers are selected based on market knowledge, reputation, independence and whether professional standards are maintained. Fair value disclosure of Investment Properties are based on management own assessment relying upon various parameters.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- Disclosures for valuation methods, significant estimates and assumptions
- Quantitative disclosures of fair value measurement hierarchy
- Investment in unquoted equity shares
- Investment properties
- Financial instruments



GRAND PARK ESTATES PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2021

l) Impairment of non financial assets

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired . If any such indication exists , the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than it's carrying amount , the carrying amount is reduced to it's recoverable amount .The reduction is treated as an impairment loss and is recognised in the statement of profit and loss .

m) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.



GRAND PARK ESTATES PRIVATE LIMITED
Notes to financial statements for the year ended March 31, 2021

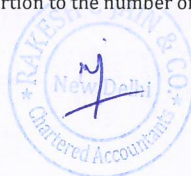
Particulars	As at March 31, 2021 Rs.	As at March 31, 2020 Rs.
3 CAPITAL WORK - IN- PROGRESS		
a) Development Expenses		
Opening Balance	-	50,258
Add: Addition during the year	-	35,842,983
Less : Transfer to Investment Property	-	(35,893,241)
	<u>-</u>	<u>-</u>
b) Preoperative Expenditure Pending Capitalisation		
Opening Balance	-	74,878
Add: Addition during the year	-	-
Less : Transfer to Investment Property	-	(74,878)
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
4 Investment Property		
Tangible Assets		
Land (Freehold)		
Opening Balance	-	1,459,368
Add: Addition during the year	-	35,842,983
Less : Transfer	-	(37,302,350)
Closing Balance	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Estimate of Fair Value		
The fair value of Investment Property is Rs. Nil (Rs. Nil). These valuations are based on best evidence of fair value is current prices in the active market of similar properties. The fair valuation of Investment property has been determined by the management.		
5 Deferred Tax Asset (Net)		
MAT Credit entitlement	7,938	7,938
	<u>7,938</u>	<u>7,938</u>
6 Loan		
To Related Parties	104,200,000	104,200,000
	<u>104,200,000</u>	<u>104,200,000</u>
7 Cash and Cash Equivalent		
Balance with bank in current account	243,492	244,359
Cash on hand	1,670	3,670
	<u>245,162</u>	<u>248,029</u>
8 EQUITY		
SHARE CAPITAL		
Authorized		
5,000 (5,000) equity shares of Rs. 100 (Rs.100) each	500,000	500,000
Issued, subscribed, and fully paid up		
5,000 (5,000) equity shares of Rs. 100 (Rs.100) each fully paid up	500,000	500,000

a) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Number of shares outstanding at the beginning of the year	5,000	500,000	5,000	500,000
Number of shares outstanding at the end of the year	5,000	500,000	5,000	500,000

b) Terms/rights attached to equity shares

The Company has only one class of equity share having a par value of Rs. 100 per share. Each shareholder of equity shares is entitled to one vote per share. The Company declares and pays 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 each shareholder.



GRAND PARK ESTATES PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2021

c) Shares held by the holding Company, TARC Limited (formerly known as Anant Raj Global Limited)

*5000 (*5000) equity shares of Rs. 100 (Rs.100) each fully paid up

* Includes 6(6) equity shares held by nominees of the holding company, TARC Limited* (formerly known as Anant Raj Global Limited)

d) Details of shareholders holding more than 5% shares in the Company

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number	% holding	Number	% holding
Equity Shares of				
- TARC Limited* (formerly known as Anant Raj Global Limited)	5,000	100%	5,000	100%

* Refer Note No :- 19 & 20.

Particulars	As at March 31, 2021	As at March 31, 2020
	Rs.	Rs.

9 Other Equity		
Retained earning		
Opening balance	62,405,167	785,196
Profit/(Loss) for the year	(21,467)	61,619,971
Closing balance	<u>62,383,700</u>	<u>62,405,167</u>

10 Borrowing (Unsecured)		
-from related party	<u>31,944,372</u>	<u>31,944,372</u>
	<u>31,944,372</u>	<u>31,944,372</u>

Loan from related party represents interest free unsecured loan obtained from its holding company , which is repayable on demand. There is no default in repayment of principal by the Company as at the year end. Refer note no. 16 for details.

11 Other payables		
Expenses payable^^^	67,428	48,828
a) Capital Advance	-	-
	<u>67,428</u>	<u>48,828</u>

^^^ Includes payable to related parties.

12 Provisions		
Provision for Income Tax	<u>9,557,600</u>	<u>9,557,600</u>
	<u>9,557,600</u>	<u>9,557,600</u>

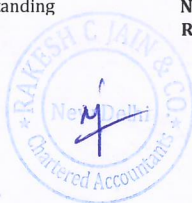
13 Other income		
Income from sale of land		
Sale proceeds from land	-	108,538,535
Less:- cost of land sold	-	37,302,350
	<u>-</u>	<u>71,236,185</u>

14 Other Expenses		
Audit Fee	5,900	5,000
Filing fee	6,800	8,282
Legal and professional	8,000	6,850
Bank charges	767	1,074
Misc. Expenses	-	900
Interest on income tax	-	36,508
	<u>21,467</u>	<u>58,614</u>

15 Earning per Shares

The earnings considered in ascertaining the Company's EPS is the net profit after tax. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period. The weighted diluted earnings per equity share.

Particulars		For the year ended March 31, 2021	For the year ended March 31, 2020
Profit/(Loss) attributable to equity shareholders	Rs.	(21,467)	61,619,971
Nominal value of equity share	Rs.	100	100
Weighted average number of equity shares outstanding	No.	5,000	5,000
Basic and diluted earnings per share	Rs.	(4.29)	12,323.99



16 Financial instruments

(I) Financial instruments by category

(Amt. in Rs.)

Particulars	As at 31st March 2021		As at 31st March 2020	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets				
A. Current				
Measured at amortised cost				
Cash and Cash Equivalents	245,162	245,162	248,029	248,029
Loans	104,200,000	104,200,000	104,200,000	104,200,000
	104,445,162	104,445,162	104,448,029	104,448,029
Total Financial Assets	104,445,162	104,445,162	104,448,029	104,448,029
Financial liabilities				
A. Current				
Measured at amortised cost				
Other Current Liabilities	67,428	67,428	48,828	48,828
Borrowings	31,944,372	31,944,372	31,944,372	31,944,372
	32,011,800	32,011,800	31,993,200	31,993,200
Total Financial liabilities	32,011,800	32,011,800	31,993,200	31,993,200

For short term financial assets and liabilities carried at amortized cost. The carrying value is reasonable approximation of The carrying amount of bank balances, Trade Receivable, Trade Payable, other financial assets/liabilities, loans, cash and cash equivalents, borrowings are considered to the same as their fair value due to their short term nature.

(II) Fair values hierarchy

Fair value of the financial instruments is classified in various fair value hierarchies based on the following three levels:

Level 1: Quoted prices (unadjusted) in active market for identical assets or liabilities.

Level 2: Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

The fair value of financial instruments that are not traded in an active market is determined using market approach and valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

Financial Risk Management Objectives And Policies

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of market risk on its financial performance. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors is responsible for overseeing the Company's risk assessment and management policies and processes.

The Company's financial risk management policy is set by the management. Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. The Company manages market risk which evaluates and exercises independent control over the entire process of market risk management. The management recommend risk management objectives and policies, which are approved by Senior Management.

Risk management

Credit Risk

Credit risk is the risk that a counterparty fails to discharge its obligation to the Group. The Group's exposure to credit risk is influenced mainly by cash and cash equivalents, trade receivables and financial assets measured at amortised cost. The Group continuously monitors defaults of customers and other counterparties and incorporates this



Credit risk management

Credit risk rating

The Group assesses and manages credit risk of financial assets based on following categories arrived on the basis of assumptions, inputs and factors specific to the class of financial assets.

A: Low credit risk on financial reporting date

B: Moderate Credit Risk

C: High credit risk

The Group provides for expected credit loss based on the following:

Credit risk	Basis of categorisation	Provision for expected credit loss
Low credit risk	Cash and cash equivalents, other bank balances and investment	12 month expected credit loss
Moderate credit risk	Trade receivables and other financial assets	Life time expected credit loss or 12 month expected credit loss

Based on business environment in which the Group operates, a default on a financial asset is considered when the counter party fails to make payments within the agreed time period as per contract. Loss rates reflecting defaults are based on actual credit loss experience and considering differences between current and historical economic conditions.

Assets are written off when there is no reasonable expectation of recovery, such as a debtor declaring bankruptcy or litigation decided against the Group. The Group continues to engage with parties whose balances are written off and attempts to enforce repayment. Recoveries made are recognised in the statement of profit and loss.

Credit rating	Particulars	As at 31 March, 2021	As at 31 March, 2020
A: Low credit risk	Cash and cash equivalents, other bank balances and investment	245,162	248,029
B: Moderate credit risk	Trade receivables and other financial assets	-	-

i) Concentration of Loan

The Company's exposure to credit risk for loan is presented as below. Loans majorly represents loans to related parties for
(Amt. in Rs.)

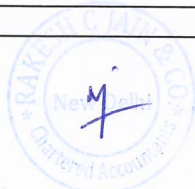
Particulars	As at 31st March 2021	As at 31st March 2020
Loan to Related Parties	-	-
Loan to Others	-	-
Total	-	-

ii) Credit risk exposure

Provision for expected credit losses

As at 31 March 2021

Particulars	Estimated gross Carrying amount at default	Expected credit losses	(Amt. in Rs.) carrying amount net of impairment provision
Measured at amortised cost			
Current			
Cash and Cash Equivalents	245,162	-	245,162
Loans	104,200,000	-	104,200,000
Total	104,445,162	-	104,445,162



As at 31 March 2020

Particulars	(Amt. in Rs.)		
	Estimated gross Carrying amount at default	Expected credit losses	carrying amount net of impairment provision
Measured at amortised cost			
Cash and Cash Equivalents	248,029	-	248,029
Loans	104,200,000	-	104,200,000
Total	104,448,029	-	104,448,029

b) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

Maturities of financial liabilities

The tables below analyze the company's financial liabilities into relevant maturity groupings based on their contractual maturities:

Contractual maturities of financial liabilities as at March 31, 2021	Total Carrying Value	On Demand Payable	(Amt. in Rs.)		
			on due within 1 Year	Over 1 Year within 3 Years	Over 3 Year within 5 Years
Current					
Borrowings	31,944,372	31,944,372			
Total	31,944,372	31,944,372	-	-	-

Contractual maturities of financial liabilities as at March 31, 2020	Total Carrying Value	On Demand Payable	(Amt. in Rs.)		
			on due within 1 Year	Over 1 Year within 3 Years	Over 3 Year within 5 Years
Current					
Borrowings	31,944,372	31,944,372			
Total	31,944,372	31,944,372	-	-	-

c) Market risk

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from adverse changes in market rates and prices (such as interest rates, foreign currency exchange rates and commodity prices) or in the price of market risk-sensitive instruments as a result of such adverse changes in market rates and prices. Market risk is attributable to all market risk-sensitive financial instruments and all short term and long-term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk, interest rate risk and the market value of its investments. Thus, the Company's exposure to market risk is a function of investing and borrowing activities.

(i) Foreign exchange risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates.

The Company is not having any international transactions therefore exposures to foreign exchange risk does not arise from foreign currency transactions.

(ii) Interest rate risk

The Company's interest free borrowings from related parties are carried at amortised cost. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

(IV) Capital management



GRAND PARK ESTATES PRIVATE LIMITED
Notes to financial statements for the year ended March 31, 2021

Niblic Greens Hospitality Private Limited@

@ Incorporated during the year

Key Management Personnel of

Amar Sarin Director
 Jatin Sagar Director
 Vikas Sharma Director

Note: The related party relationships are as identified by the management.

b) Transactions with related parties during the year: (Excluding Reimbursements)

Nature of transactions	Related Party	For the year	For the year
		ended March 2021	ended March 2020
		Rs.	Rs.
1 Long term Borrowings	TARC Limited*	-	35,939,157
2 Advance Given	Elevator Promoters Private	-	86,325,000
	Elevator Properties Private Ltd	-	7,300,000
	Novel Buildmart Private Limited	-	9,800,000

c) Amount outstanding as at March 31, 2021:

Sl. Account Head	Related Party	As at March	As at March
		31, 2021	31, 2020
		Rs.	Rs.
1 Borrowings-Current Liabilities	TARC Limited*	31,944,372	31,944,372
2 Current Liabilities	TARC Limited*	48,327	33,527
3 Loan-Current Assets	Elevator Promoters Private Ltd	87,100,000	87,100,000
	Elevator Properties Private Ltd	7,300,000	7,300,000
	Novel Buildmart Pvt Ltd	9,800,000	9,800,000

*Refer Note No 19 & 20.

19 SCHEME OF ARRANGEMENT

The appointed date for the Scheme was September 30, 2018.

In accordance with the Scheme, all assets and liabilities of Project Division of the Demerged Company stand transferred to the Resulting Company from the Appointed Date. Demerged Company and Resulting Company have given effect to Scheme with effect from September 30, 2018.

To give effect of the scheme sanctioned by NCLT in books of accounts of the Company, all Assets, Liabilities and Share capital held by Demerged Company stand transferred to Resulting Company and Company become wholly owned subsidiary company of Resulting Company.

20 The name of Anant Raj Global Limited, the holding company has been changed to TARC Limited w.e.f April 19, 2021.

21 Segment Reporting

In line with the provisions of IND AS 108 - Operating segments and on the basis of review of operations being done by the management of the company, the operations of the company falls under real estate business, which is considered to be the only reportable segment by the management.

22 Contingent Liability

The Company does not have any contingent liability during the year.

23 The company continues to monitor the impact of COVID 19 on its business including its impact on customers, supply chain etc. Due care has been exercised in concluding on significant accounting judgment and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial statements as at and for the year ended on March 31, 2021.



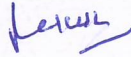
GRAND PARK ESTATES PRIVATE LIMITED

Notes to financial statements for the year ended March 31, 2021

- 24 In the opinion of the management, the current assets, if realized, in the ordinary course of business, would realize a sum at least equal to that stated in the Balance Sheet.
- 25 Previous year figures have been regrouped or recast, where ever necessary to confirm with this year's presentation.
- 26 Figures in brackets pertain to previous year, unless otherwise indicated.

The accompanying notes are an integral part of the financial statements.
As per our report of even date attached

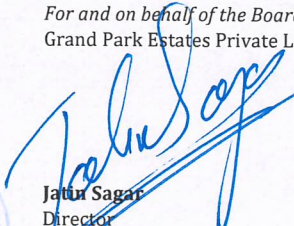
FOR RAKESH C JAIN & CO.
Chartered Accountants
Firm Registration No:-032008N
By the hand of



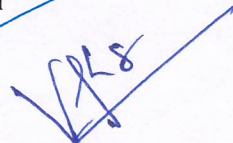
Rakesh Jain
Proprietor
Membership No:-086501
Date: June 26, 2021
Place: New Delhi



*For and on behalf of the Board of Directors of
Grand Park Estates Private Limited*



Jatin Sagar
Director
DIN:-07640064
E-19/37 2nd Floor, Sector-15
Rohini, New Delhi-110085



Vikas Sharma
Director
DIN:-08427569
House No 161, Sector-6,
Raj Nagar Ghaziabad,
Uttar Pradesh-201002