

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 Deepak Maurya & Associates
Chartered Accountants
Firm registration Number: 029971N*



Deepak

**Deepak Kumar
Proprietor**

Membership No:-529005
UDIN:-21529005AAAACT9849

Place : New Delhi
Date : 28 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.



- x. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us, no managerial remuneration has been paid or provided during the year.
- xii. According to the information and explanations given to us, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with Section 177 and 188 of Act, where applicable and the details have been disclosed in the notes to the Financial Statements as required by the applicable Indian accounting standards.
- xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.

For Deepak Maurya & Associates
Chartered Accountants
Firm registration Number: 029971N



Deepak Kumar

Deepak Kumar
Proprietor

Membership No:-529005
UDIN:-21529005AAAACT9849

Place : New Delhi
Date : 28 June 2021

Annexure 2 to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of the Company of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **West Land Buildcon Private Limited** ("the Company") as of 31 March 2021 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria 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 Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting with reference to these Financial Statements.



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 Deepak Maurya & Associates
Chartered Accountants
Firm registration Number: 029971N*

Place : New Delhi
Date : 28 June 2021



Deepak Kumar
Deepak Kumar
Proprietor
Membership No:-529005
UDIN:-21529005AAAAC9849

West Land Buildcon Private Limited
CIN:U00500DL2005PTC138536
E-4, 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	9,287,081	9,287,081
Investment property	4	47,051,119	61,407,775
Other non-current assets	5	41,686,000	41,686,000
Deferred Tax Assets	6	30,100	-
Total non-current assets		98,054,300	112,380,856
Current assets			
Financial assets			
Cash and cash equivalents	7	70,536	42,149
Other current assets	8	1,000,000	1,000,000
Loan	9	37,780,000	-
Total current assets		38,850,536	1,042,149
TOTAL ASSETS		136,904,837	113,423,005
II EQUITY AND LIABILITIES			
Equity			
Share capital	10	500,000	500,000
Other equity		22,764,486	(643,090)
Total equity		23,264,486	(143,090)
Current liabilities			
Financial liabilities			
Other current liabilities	11	109,431	35,175
Borrowings	12	113,530,920	113,530,920
		113,640,351	113,566,095
TOTAL EQUITY AND LIABILITIES		136,904,837	113,423,005
Corporate Information	1		
Significant Accounting Policies	2		
Notes to the Financial Statements	3-29		

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

DEEPAK MAURYA AND ASSOCIATES
Chartered Accountants
Firm Registration No.-029971N
By the hand of

For and on behalf of the Board of Directors of
West Land Buildcon Private Limited

Deepak Kumar
Proprietor
Membership No:-529005
Date: June 28,2021
Place Delhi
UDIN:21529005AAAAC9849



Rajiv Ranjan Shukla
Director
DIN:-08152306
B.B.-10, 2Nd Floor, Flat No. 6
Gali No. 3, West Vinod Nagar
Delhi 110092

Virendra Pratap Yadav
Director
DIN -08172371
109, Jaipuria Mill Qtrs, Near
Ghanta Ghar, G T Road Delhi 110007

VPYADAV

West Land Buildcon Private Limited
CIN:U00500DL2005PTC138536
E-4, Defence Colony, New Delhi-110024

Statement of Profit and Loss for the year ended March 31, 2021

Particulars	Notes	For the year	For the year
		ended March 31, 2021 Rs.	ended March 31, 2020 Rs.
INCOME			
Revenue		-	-
Other Income	13	23,452,428	-
		<u>23,452,428</u>	<u>-</u>
EXPENSES			
Finance cost	14	-	86,097
Other expenses	15	74,952	20,841
		<u>74,952</u>	<u>106,938</u>
Total expenses		<u>74,952</u>	<u>106,938</u>
Profit/(Loss) before tax		<u>23,377,476</u>	<u>(106,938)</u>
Less: Tax expense			
Current tax		-	-
Deferred tax		(30,100)	-
Profit/(Loss) after tax		<u>23,407,576</u>	<u>(106,938)</u>
Other Comprehensive Income		-	-
Total Comprehensive loss		<u>23,407,576</u>	<u>(106,938)</u>
Earnings per share [equity share, par value of Rs. 10 (Rs. 10) each]			
1) Basic	16	468.15	(2.14)
2) Diluted	16	468.15	(2.14)
Corporate Information	1		
Significant Accounting Policies	2		
Notes to the Financial Statements	3-29		

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DEEPAK MAURYA AND ASSOCIATES
Chartered Accountants
Firm Registration No:-029971N
By the hand of

Deepak Kumar
Proprietor
Membership No:-529005
Date: June 28, 2021
Place: Delhi
UDIN:21529005AAAAC9849



For and on behalf of the Board of Directors of
West Land Buildcon Private Limited

Rajiv Ranjan Shukla
Director
DIN:-08152306
B.B -10, 2Nd Floor, Flat No. 6
Gali No. 3, West Vinod Nagar
Delhi 110092

V P YADAV
Virendra Pratap Yadav
Director
DIN:-08172371
109, Jaipuria Mill Qtrs, Near
Ghanta Ghar, G T Road Delhi 110007

West Land Buildcon Private Limited
 CIN:U00500DL2005PTC138536
 E-4, Defence Colony, New Delhi-110024
Statement of Changes in Equity for the year ended March 31, 2021

Particulars	Equity share capital	Other equity	Total equity attributable to equity share holders of the Company
	Rs.	Rs.	Rs.
Balance as at March 31, 2020	500,000	(643,090)	(143,090)
Profit for the year	-	23,407,576	23,407,576
Balance as at March 31, 2021	500,000	22,764,486	23,264,486
Corporate Information	1		
Significant Accounting Policies	2		
Notes to the Financial Statements	3-29		

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

DEEPAK MAURYA AND ASSOCIATES
 Chartered Accountants
 Firm Registration No.-029971N
 By the hand of

Deepak Kumar
 Proprietor
 Membership No.-529005
 Date: June 28, 2021
 Place: Delhi
 UDIN:21529005AAAAC9849



For and on behalf of the Board of Directors of
 West Land Buildcon Private Limited

Ranjiv

Rajiv Ranjan Shukla
 Director
 DIN:-08152306
 B.B.-10, 2Nd Floor, Flat No. 6
 Gali No. 3, West Vinod Nagar
 Delhi 110092

V P YADAV

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West Land Buildcon Private Limited
CIN:U00500DL2005PTC138536
E-4, Defence Colony, New Delhi-110024

a. Authorised Share Capital

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

b. Issued, Subscribed and paid up Share Capital

Equity shares of Rs. 10/- each issued, subscribed and fully paid	Numbers	Rs.
		Amount
Balance as at	50,000	500,000
Changes in equity share capital during year	-	-
Balance as at April 1, 2020	50,000	500,000
Share allotted during the year	-	-
Balance as at March 31, 2021	50,000	500,000

c. Other equity

Statement of Changes in Equity for the year ended March 31, 2021

Particulars	Retained earnings	Total equity attributable to equity share holders of the company
	Rs.	Rs.
Balance as at April 01, 2019	(536,152)	(536,152)
Loss for the year	(106,938)	(106,938)
Balance as at March 31, 2020	(643,090)	(643,090)
Balance as at April 01, 2020	(643,090)	(643,090)
Loss for the year	23,407,576	(106,938)
Balance as at March 31, 2021	22,764,486	(750,028)
CORPORATE INFORMATION	1	
SIGNIFICANT ACCOUNTING POLICIES	2	
NOTES TO THE FINANCIAL STATEMENTS	3-29	

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

FOR DEEPAK MAURYA AND ASSOCIATES

Chartered Accountants

Firm Registration No:-029971N

By the hand of

For and on behalf of the Board of Directors of
West Land Buildcon Private Limited

Deepak Kumar

Proprietor

Membership No:-529005

Date: June 28, 2021

Place : Delhi

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Ranjiv

Rajiv Ranjan Shukla

Director

DIN:-08152306

B.B.-10, 2Nd Floor, Flat No. 6

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West Land Buildcon Private Limited
CIN:U00500DL2005PTC138536
E-4, 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	23,377,476	(106,938)
	23,377,476	(106,938)
Adjustment for working capital changes:		
Increase/(Decrease) in other current liabilities	74,256	638,112
(Increase)/Decrease in other current assets	-	(531,823)
Income from compulsory acquisition of land	(23,452,428)	-
Net cash from operating activities	(A) (696)	(649)
B. Cash flow from investing activities		
Proceed from compulsory acquisition of land	37,808,165	-
Compensation from Govt	919	-
Loan Given	(37,780,000)	-
Net cash from investing activities	(B) 29,084	-
C. Cash flow from financing activities		
Loan Taken	-	-
	(C) -	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	28,388	(649)
Cash and cash equivalents at the beginning of the year	42,149	42,798
Cash and cash equivalents at the end of the year	70,536	42,149

Corporate Information	1
Significant Accounting Policies	2
Notes to the Financial Statements	3-29

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DEEPAK MAURYA AND ASSOCIATES
Chartered Accountants
Firm Registration No:-029971N
By the hand of

For and on behalf of the Board of Directors of
West Land Buildcon Private Limited

Deepak Kumar
Proprietor
Membership No:-529005
Date: June 28, 2021
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Delhi 110007

1 Corporate Information

West Land Buildcon Private Limited is wholly owned subsidiary of Greenview Buildwell Private Limited, domiciled in India and incorporated under the provisions of the Companies Act, 1956. The Company is primarily engaged in business of real estate.

2 Significant Accounting Policies

a) Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the Company.

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.

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.

c) Capital work in Progress

Capital work in progress represents expenditure incurred in respect of capital projects which are carried at cost. Cost includes land, related acquisition expenses, development and construction costs, borrowing costs and other direct expenditure.

d) Investment properties

The Company measures investment properties initially at cost, including transaction cost. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

The Company discloses the fair value of investment properties in notes. Fair values are determined based on annual evaluation performed by the management.

Investment properties are derecognized either when they have been disposed off or when they have been permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition.

e) Revenue recognition

Income and expenditure are accounted for on accrual basis.

f) Income taxes

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.

g) Cash flow statement

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

h) Cash and cash equivalent:

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

i) Provisions

A provision is recognized if, as a result of a past event, the Company has a present legal or constructive obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.



West Land Buildcon 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		
Preoperative expenditure pending capitalisation		
Balance at the beginning of the year	9,287,081	9,287,081
Additions during the year	-	-
Deletion during the year	-	-
Balance at the end of the year	<u>9,287,081</u>	<u>9,287,081</u>
4 Investment Property		
Land		
Balance at the beginning of the year	61,407,775	61,407,775
Additions during the year	-	-
Deletion during the year	14,356,656	-
Balance at the end of the year	<u>47,051,119</u>	<u>61,407,775</u>

Estimate of Fair value

The fair value of Investment property is Rs. 1742 Lakhs (Rs 2274 Lakhs). These valuations are based on best evidence of fair value is current prices in the active market basis of similar properties. The fair valuation of investment property has been determined by the management.

In order to make a contiguous land parcel, the Company during previous financial year has exchanged one of its land parcel with other. The transaction has been duly registered with the Registrar of Land & Revenue and adequate stamp duties are paid by respective parties on the above transaction.

5 Non-current assets		
Unsecured, considered good		
Advances recoverable in cash or in kind	41,686,000	41,686,000
	<u>41,686,000</u>	<u>41,686,000</u>
6 Other Non-current assets		
Deferred Tax Assets-Unrealised Losses	30,100	-
	<u>30,100</u>	<u>-</u>
7 Cash and cash equivalents		
Balance with bank in current account	59,619	31,232
Cash on hand	10,917	10,917
	<u>70,536</u>	<u>42,149</u>
8 Other current assets		
Unsecured, considered good		
Advances recoverable in cash or in kind	1,000,000	1,000,000
	<u>1,000,000</u>	<u>1,000,000</u>
9 Loan		
Current		
Loan to related party	37,780,000	-
	<u>37,780,000</u>	<u>-</u>

Loans to related parties represents unsecured loans given to holding company and its fellow Subsidiary company, utilized for meeting developmental costs of a real estate project, which loans are recoverable wherever stipulated as mutually agreed.



10 Equity share capital		
Authorised share capital		
10,00,000 (10,00,000) Equity share of Rs. 10 (Rs. 10) each	10,00,000	10,00,000
Issued, subscribed and paid up equity capital		
50,000 (50,000) Equity share of Rs. 10 (Rs. 10) 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	
	Nos.	Amount (Rs)	Nos.	Amount (Rs)
Number of shares outstanding at the beginning of the year	50,000	500,000	50,000	500,000
Number of shares outstanding at the end of the year	50,000	500,000	50,000	500,000

b) Terms/rights attached to equity shares:

The Company has only one class of equity share having a par value of Rs. 10 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 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.

c) Shares held by the holding Company:

Particulars	As at March	As at March
	31, 2021	31, 2020
	Rs.	Rs.
Green View Buildwell Private Limited		
50,000 (50,000) Equity share of Rs. 10 (Rs. 10) each fully paid	500,000	500,000

*Includes 6 (6) equity shares held by nominees of the holding company, Green View Buildwell Private Limited.

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

Name of the Shareholder	As at		As at	
	March 31, 2021		March 31, 2020	
	Nos.	% holding in the class	Nos.	% holding in the class
Green View Buildwell Private Limited	50,000	100%	50,000	100%
Equity share of Rs. 10 (Rs. 10) each issued and fully paid up				

11 Other current liabilities

Other payables		
Expenses payable ^{^^}	106,056	35,175
TDS payable	3,375	-
	109,431	35,175

^{^^} includes payable to Ultimate holding company Rs. 18,906 (PY Nil).

12 Borrowings

Current		
Loan from related party	1,905,920	1,905,920
Advance received from customer	111,625,000	111,625,000
	113,530,920	113,530,920

13 Other Income

(a) Income from transfer of land		
Proceeds from land compulsory acquired [#]	37,808,165	-
Less:- Cost of land compulsory acquired	14,356,656	-
	23,451,509	-

[#] The Company has transferred land out of its investment property, situated at Fazalwas as the same was acquired by the Haryana Govt. Industries Department under the compulsory acquisition of land. The Company has received compensation under Land Acquisition Act 1894 from the Govt. as consideration of such acquisition and transfer of capital assets. Therefore, resulting this the Company has made profit during the financial year 2020-21.

(b) Compensation from Govt

	919	-
	23,452,428	-

14 Finance cost

Interest on Governments dues	-	86,097
	-	86,097

15 Other expenses

Payment to auditors as audit fees	8,850	8,850
Filing fees	11,406	4,842
Legal and professional	52,500	6,500
Bank charges	696	649
Printing & Stationery	1,500	-
	74,952	20,841



- 16 The earning 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 diluted earnings per equity share are computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the period.

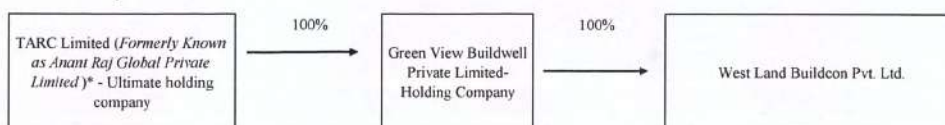
Particulars		For the year	For the year
		ended March 31, 2021	ended March 31, 2020
Loss/ Profit attributable to equity shareholders	Rs.	23,407,576	(106,938)
Nominal value of equity shares	Rs.	10	10
Weighted average number of equity shares outstanding during the year		50,000	50,000
Basic earnings per share	Rs.	468.15	(2.14)
Diluted earnings per share	Rs.	468.15	(2.14)

- 17 The Company had identified development of a real estate project and had acquired land for the development thereof. Expenses incurred by the Company during the year considered to enhance the value of the development project, have been transferred to "Preoperative Expenditure Pending Capitalization" to constitute cost of respective projects and the same shall be apportioned over fixed assets to be created on completion of development in progress.

- 18 In the opinion and the best estimates of the Board of Directors of the Company barring unforeseen circumstances, the Company will be continuing as a going concern in spite of accumulated losses exceeding paid up share capital and reserves of the Company as at the year end.

- 19 In the opinion of the management, the current assets, loans and advances, if realized in the ordinary course of business, would realize a sum equal to that stated in the Balance Sheet.

20 Shareholding details as at March 31, 2021:



* Refer Note No:- 22 & 23



21 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. Non Current				
Measured at amortised cost	-	-	-	-
B. Current				
Measured at amortised cost				
Cash and Cash Equivalents	70,536	70,536	42,149	42,149
Other Financial Assets	1,000,000	1,000,000	1,000,000	1,000,000
Loans	37,780,000	37,780,000	-	-
	38,850,536	38,850,536	1,042,149	1,042,149
Total Financial Assets	38,850,536	38,850,536	1,042,149	1,042,149
Financial liabilities				
A. Non Current				
Measured at amortised cost	-	-	-	-
B. Current				
Measured at amortised cost				
Borrowings	113,530,920	113,530,920	113,530,920	113,530,920
Other financial Liabilities	109,431	109,431	35,175	35,175
	113,640,351	113,640,351	113,566,095	113,566,095
Total Financial liabilities	113,640,351	113,640,351	113,566,095	113,566,095

For short term financial assets and liabilities carried at amortized cost. The carrying value is reasonable approximation of fair value.

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 information into its credit risk controls.

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	70,536	42,149

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 business purposes.

Particulars	(Amt. in Rs.)	
	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	(Amt. in Rs.)		
	Estimated gross Carrying amount at default	Expected credit losses	carrying amount net of impairment provision
Measured at amortised cost			
Current			
Cash and Cash Equivalents	70,536	-	70,536
Other Financial Assets	1,000,000	-	1,000,000
Loans	37,780,000	-	37,780,000
Total	38,850,536	-	38,850,536

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			
Trade Receivable	-	-	-
Cash and Cash Equivalents	42,149	-	42,149
Other Financial Assets	1,000,000	-	1,000,000
Total	1,042,149	-	1,042,149

Reconciliation of loss provision – expected credit losses

(Amt. in Rs.)	
Reconciliation of loss allowance	Loan
Loss allowance as on 1 April 2019	-
Impairment loss recognised/reversed during the year	-
Loss allowance on 31 March 2020	-
Impairment loss recognised/reversed during the year	-
Loss allowance on 31 March 2021	-

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:



(Amt. in Rs.)					
Contractual maturities of financial liabilities as at March 31, 2021	Total Carrying Value	On Demand Payable	on due within 1 Year	Over 1 Year within 3 Years	Over 3 Year within 5 Years
Current Borrowings	113,530,920	113,530,920			
Other financial Liabilities	109,431	109,431			
Total	113,640,351	113,640,351			

(Amt. in Rs.)					
Contractual maturities of financial liabilities as at March 31, 2020	Total Carrying Value	On Demand Payable	on due within 1 Year	Over 1 Year within 3 Years	Over 3 Year within 5 Years
Current Borrowings	113,530,920	113,530,920			
Other financial Liabilities	35,175	35,175			
Total	113,566,095	113,566,095			

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 not having any international transactions therefore exposed to foreign exchange risk does not arising 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

The capital structure of the Company consists of equity, debt, cash and cash equivalents. The Company's objective for capital management is to maintain the capital structure which will support the Company's strategy to maximize shareholder's value, safeguarding the business continuity and help in supporting the growth of the Company.

- 22 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 judgement 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.



23 Related Party Disclosures:

Pursuant to Indian Accounting Standard (Ind AS-24) on "Related Party Disclosures" issued by the "Ministry of Corporate Affairs, Government of India" following parties are to be treated as related parties along with their relationships:

a) List of related parties where control exists and other related parties with whom transactions have taken place and relationships:

Ultimate Holding Company

TARC Limited (Formerly known as Anant Raj Global Limited)*

Holding Company

Green View Buildwell Private. Limited.

Fellow Subsidiaries of holding company

Anant Raj Hotels Limited
Anant Raj Infrastructure Private Limited
BBB Realty Private Limited
Bolt Properties Private Limited
Echo Buildtech Private Limited
Elegant Buildcon Private Limited
Elegant Estates Private Limited
Elevator Buildtech Private Limited
Elevator Promoters Private Limited
Elevator Properties Private Limited
Fabulous Builders Private Limited
Gadget Builders Private Limited
Goodluck Buildtech Private Limited
Grand Buildtech Private Limited
Grand Park Buildtech Private Limited
Grand Park Estates Private Limited
Greenline Buildcon Private Limited
Greenline Promoters Private Limited
Greenwood Properties Private Limited
Hemkunt Promoters Private Limited
Highland Meadows Private Limited

Jubilant Software Services Private Limited
Kalinga Buildtech Private Limited *
Kalinga Realtors Private Limited
Novel Housing Private Limited
Novel Buildmart Private Limited
Oriental Meadows Limited
Park Land Developers Private Limited
Park Land Construction & Equipments Pvt Ltd
Park View Promoters Private Limited
Rapid Realtors Private Limited
Roseview Buildtech Private Limited
Roseview Properties Private Limited
Sand Storm Buildtech Private Limited
Suburban Farms Private Limited
TARC Buildtech Private Limited@
TARC Estates Private Limited@
TARC Green Retreat Private Limited
(Formerly Known As Green Retreat And Motels Private Limited)
TARC Projects Limited
(Formerly Known As Anant Raj Projects Limited)
TARC Properties Private Limited@
Townsend Construction And Equipments Pvt Ltd
Travel Mate India Private Limited
Twenty First Developers Private Limited

@ Incorporated during the year

Companies in which fellow Subsidiary of holding company exercise control

A-Plus Estates Private Limited \$
Ankur Buildcon Private Limited ^^
Capital Buildcon Private Limited ^^
Capital Buildtech Private Limited #
Carnation Buildtech Private Limited #
Gagan Buildtech Private Limited #
Greatways Buildtech Private Limited #
Krishna Buildtech Private Limited ^^
Monarch Buildtech Private Limited #
Moon Shine Entertainment Private Limited **

Oriental Promoters Pvt Ltd #
Papillon Buildtech Private Limited #
Papillon Buildcon Private Limited #
Rising Realty Private Limited ^^
Spiritual Developers Private Limited ^

Step Down Subsidiary of Green View Buildwell Private Limited
^ Step Down Subsidiary of Greenline Buildcon Private Limited
^^ Step Down Subsidiary of Highland Meadows Private Limited
\$ Step Down Subsidiary of Kalinga Buildtech Private Limited
** Step Down Subsidiary of TARC Projects Limited

LLP Entities

Asylum Estate LLP
Gagan Promoters LLP



Partnership firm in which holding company is partner

Ganga Bishan & Co.

Associate company

Niblic Greens Hospitality Private Limited@

@ Incorporated during the year

Key management Personnel

Jai Prakash Sehgal	Director
Rajiv Ranjan Shukla	Director
Virender Pratap Yadav	Director

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

b) Transaction during the year with related parties (excluding reimbursements):

Sl. Account Head	Related Party	As at March 31, 2021 Rs.	As at March 31, 2020 Rs.
1 Borrowings given to holding company	Green View Buildwell Pvt Ltd	18,700,000	-
2 Borrowings given to fellow subsidiary company.	Travel Mate India Private Ltd	19,080,000	-

c) Amount outstanding as on March 31, 2021.

Account Head	Related Party	As at March 31, 2021 Rs.	As at March 31, 2020 Rs.
Current Borrowings	TARC Limited*	1,905,920	1,905,920
Expenses Payable	TARC Limited*	18,906	-
Loan & Advances	Green View Buildwell Pvt Ltd	18,700,000	-
	Travel Mate India Private Ltd	19,080,000	-

* Refer Note No.- 22 & 23

24 SCHEME OF ARRANGEMENT

A composite scheme of Arrangement between Anant Raj Agencies Private Limited (Amalgamating Company), Anant Raj Limited (Amalgamated Company/Demerged Company) and Anant Raj Global Limited (Resulting Company) [*Presently Known as TARC Limited*] was approved by the Hon'ble National Company Law Tribunal, Chandigarh Bench (NCLT) on August 24, 2020.

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 and Liabilities held by Demerged Company stand transferred to Resulting Company and Company become wholly owned step down subsidiary company of Resulting Company.

25 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.

26 Going concern

The company has incurred losses during the current and earlier years. It's current liabilities exceeds it's current assets as on 31st March 21. The financial statement have been prepared on going concern basis in view of the fact that the Company has obtained a support letter from its holding company indicating that the holding company will take necessary actions to orgnize for any shortfall in liquidity during the period of 12 months from the balance sheet date.

Based on the above, the Company is confident of its ability to meet the funds requirement and to continue its business as a going concern and accordingly, the financial statements have been prepared on that basis.

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



28 Figures in brackets pertain to previous year, unless otherwise indicated.

29 Previous year figures have been regrouped or recast, wherever necessary, in order to confirm to this year's presentation.

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

DEEPAK MAURYA AND ASSOCIATES
Chartered Accountants
Firm Registration No.-029971N
By the hand of

Deepak Kumar
Proprietor
Membership No.-529005
Date: June 28, 2021
Place: Delhi
UDIN:21529005AAAAC9849



For and on behalf of the Board of Directors of
West Land Buildcon Private Limited

A handwritten signature in blue ink, appearing to read 'R. Shukla', written over a horizontal line.

Rajiv Ranjan Shukla
Director
DIN:-08152306
B.B.-10, 2Nd Floor, Flat No. 6
Gali No. 3, West Vinod Nagar
Delhi 110092

A handwritten signature in blue ink, appearing to read 'V.P. YADAV', written over a horizontal line.

Virendra Pratap Yadav
Director
DIN:-08172371
109, Jaipuria Mill Qtrs, Near
Ghanta Ghar, G T Road Delhi 110007