

AUDITOR'S REPORT

TO THE MEMBERS OF DOMUS REAL ESTATE PRIVATE LIMITED

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of Domus Real Estate Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2018, and the Statement of Profit and Loss (including other Comprehensive Income), 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.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (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) prescribed under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

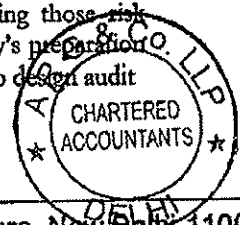
Auditor's Responsibilities

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone Ind AS financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit



procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Director, as well as evaluating the overall presentation of the standalone Ind AS financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs (financial position) of the Company as at March 31, 2018, and its loss (financial performance including other comprehensive income), its cash flows and changes in equity for the year ended on that date.

Emphasis of Matter

Note-30 in the financial statements which indicates that the Company has accumulated losses and its net worth has been fully eroded, the Company has incurred a net cash loss during the current and previous year(s) and, the Company's current liabilities exceeded its current assets as at the balance sheet date. These conditions, along with other matters set forth in Note-30, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said Note.

Our opinion is not modified in respect of these matters.

Report on other legal and regulatory requirements

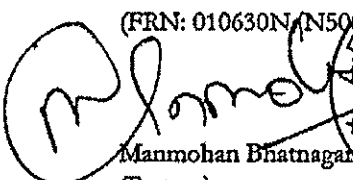
1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by Central Government of India in terms of Section 143(11) of the act, we give in "Annexure A" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss, 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 standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - e) The going concern matter described under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
 - f) On the basis of the written representations received from the Directors as on 31st March, 2018, and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2018 from being appointed as a Director in terms of Section 164 (2) of the Act.
 - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";



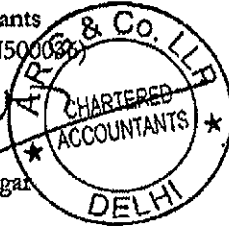
h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any other long-term contracts including derivative contracts for which there were any material foreseeable losses other than those for which the provision has already been made in the books of accounts.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of
ARG & Co. LLP
Chartered Accountants
(FRN: 010630N/N500036)


Manmohan Bhatnagar
(Partner)

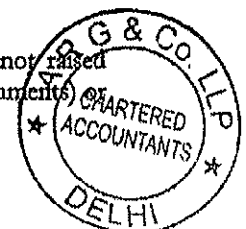
M. No. 514261
Firm Regn no. 010630N/N500036
Place: New Delhi
Date: May 16, 2018



"Annexure A" to the Auditor's Report of even date to the members of Domus Real Estate Private Limited, on the standalone Ind AS financial statements for the year ended on 31st March 2018.

Based on the audit procedures performed for the purpose of expressing an opinion on the true and fair view of the standalone Ind AS financial statements of the company and considering the information and explanations given to us and books of accounts and other records provided to us during the normal course of audit, we hereby report that-

- i)
 - a) According to the information and explanations given to us, the Company is maintaining proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) According to the information and explanations given to us, the fixed assets of the company have been physically verified by the management during the year and no material discrepancies between the books records and the physical inventory have been noticed. In our opinion, the frequency of verification is reasonable.
- ii) In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies between physical inventory and book records were noticed on physical verification.
- iii) The Company has properly maintained the register required under Sec 189 of the companies Act 2013 for the loans granted to its related parties.
- iv) According to the information and explanations provided to us, the company does not have any loans, investment, guarantees and security during the year. Accordingly the provision of clause 3(iv) of the order is not applicable to the company.
- v) During the year, the company has not accepted any deposits as defined in section 73 and section 76 of the Companies Act, 2013 or rules made thereunder. Accordingly the provision of clause 3(v) of the order is not applicable to the company.
- vi) According to the information and explanations provided to us, the Companies (Cost Records & Audit) Rules 2014, are not applicable to the Company. Accordingly, the provision of the clause 3(vi) of the order is not applicable to the company.
- vii)
 - a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty, excise duty, value added tax and cess were outstanding, as at 31.03.2018 for a period of more than six months from the date they became payable.
 - b) As per the information and explanations given to us, no dispute is pending on account of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax.
- viii) In our opinion and according to the information and explanations given to us, the company has not obtained any loans or borrowings from any financial institution, Bank, Government or debenture holders. Accordingly the provision of clause 3(viii) of the order is not applicable to the company.
- ix) According to the information & explanation given to us, the company has not raised money by way of initial public offer or further public offer (including debt instruments)

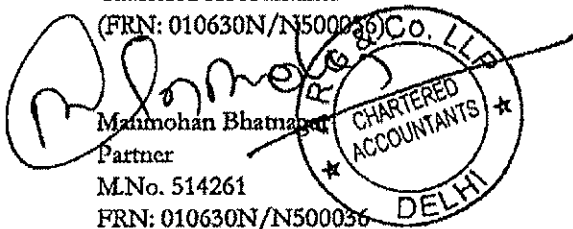


term loan. Accordingly the provision of clause 3(ix) of the order is not applicable to the company.

- x) Based upon the audit procedures performed and information and explanations given by the management, we report that no fraud by the company or no fraud on the company by its officers or employees has been noticed or reported during the year.
- xi) According to the information & explanation given to us, the company has not paid or provided any managerial remuneration as defined by the provisions of the section 197 of the Companies Act, 2013. Accordingly the provision of clause 3(xi) of the order is not applicable to the company.
- xii) In our opinion and according to the information & explanation given to us, the company is not a nidhi company. Hence the provision of clause 3(xii) of the order is not applicable to the company.
- xiii) During the year, the company has entered into transactions with related parties in compliance with the provisions of the sections 177 & 188 of the Companies Act, 2013. The details of such transactions have been properly disclosed in the standalone Ind AS financial statements as required by the applicable accounting standard.
- xiv) According to the information & explanation given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly the provision of clause 3(xiv) of the order is not applicable to the company.
- xv) According to the information & explanation given to us, the company has not entered into any non-cash transaction with directors or any person connected with him. Accordingly the provision of clause 3(xv) of the order is not applicable to the company. +
- xvi) In our opinion and according to the information & explanation given to us and on the basis of professional opinion made available by the management of the company, the company is not required to be registered under section 45-LA of the Reserves Bank of India Act, 1934. Accordingly the provision of clause 3(xvi) of the order is not applicable to the company.

For and on behalf of
ARG & Co. LLP
Chartered Accountants
(FRN: 010630N/N500036)

Mamohan Bhatnagar
Partner
M.No. 514261
FRN: 010630N/N500036
Place: New Delhi
Date: May 16, 2018



"Annexure – B" to the Auditors' Report

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

In conjunction with our audit of the standalone Ind AS financial statements of the Company as of and for the year ended 31st March 2018, we have audited the internal financial controls over financial reporting of Domus Real Estate Private Limited

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors of the company, are 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 ("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 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 Companies Act, 2013.

Auditors' Responsibility

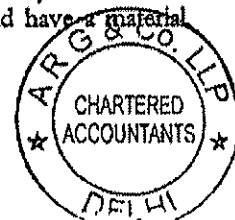
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. 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 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 judgment, 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 Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone Ind AS financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

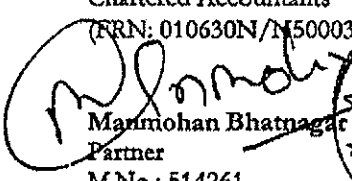
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria 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 ICAI.

For and on behalf of

ARG & Co. LLP

Chartered Accountants

(FRN: 010630N/N500036)

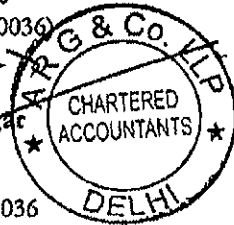

Manmohan Bhatnagar
Partner

M.No.: 514261

FRN: 010630N/N500036

Place: New Delhi

Date: May 16, 2018



Domus Real Estate Private Limited
 CIN No. U00082DL2005PTC140528
 Regd. Office: 1B Jhandewalan Extn. Naaz Cinema Complex, New Delhi -110055

Statement of Assets and Liabilities


(Amount in ₹)

Particulars	As at 31 March 2018 (Audited)	As at 31 March 2017 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	11,672	13,852
Loans	100,000	100,000
Other financial assets	2,955,038	2,763,212
Total of non-current assets	3,066,710	2,877,064
Current assets		
Inventories	83,299,836	70,599,675
Financial assets		
Cash and cash equivalents	1,884,247	4,337,523
Loans	107,680,809	107,680,809
Other financial assets	23,384,098	12,627,415
Other current assets	1,364,343	1,452,374
Total of current assets	217,613,333	196,698,796
Total of assets	220,680,043	199,575,860
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100,000	100,000
Other equity	(51,443,104)	(14,702,133)
Total of equity	(51,343,104)	(14,602,133)
Liabilities		
Current liabilities		
Financial Liabilities		
Borrowings	118,300,000	84,700,000
Trade payables	142,018,475	106,064,843
Other financial liabilities	10,480,980	6,329,448
Other current liabilities	754,212	15,390,783
Current Tax Liabilities (Net)	469,480	1,692,919
Total of current liabilities	272,023,147	214,177,993
Total of equity and liabilities	220,680,044	199,575,860


Notes:

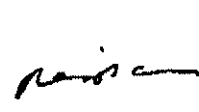
- The above financials have been prepared in accordance with Ind-AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standard) Rules, 2015 (Ind-AS) and other recognised accounting practices and policies to the extent applicable.
- The above year ended results have been reviewed by the Board of Directors on May 16, 2018. The Statutory Auditors have carried out audit of the said year ended Financial Statements.
- Domus Real Estate Private limited was incorporated on September 08, 2005, under the provisions of the Companies Act, 1956 read with relevant provisions of companies Act 2013. The main object of the company is to undertake real estate development and construction contract
- Previous year figures has been regrouped wherever considered necessary.

For and on behalf of
 ARG & Co. LLP
 Chartered Accountants
 (FRN: 010630N/N50003)


 Manmohan Bhatnagar
 Partner
 Membership No.: 514261

For and on behalf of the board of directors of
 Domus Real Estate Private Limited


 Ajay Gauri
 DIN : 00003523
 (Director)


 Rajesh Bhatia
 DIN : 01200315
 (Director)

Place: Gurugram
 Date: 16/05/2018

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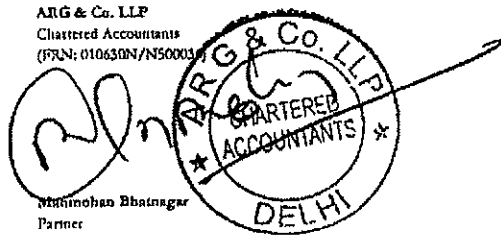
Domus Real Estate Private Limited
 CIN No. U00082DL2005PTC140528
 Regd. Office: 1E Jhandewalan Extn. Naaz Cinema Complex, New Delhi - 110055

Statement of Unaudited financial results for the quarter and year ended March 31, 2018

(Amount in ₹)

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.3.2018 (Audited)	31.12.2017 (Unaudited)	31.3.2017 (Audited)	31.3.2018 (Audited)	31.03.2017 (Audited)
1	Income from operations					
	a) Revenue from operations	(33,920,607)	(9,721,730)	(15,492,349)	(18,448,742)	9,234,314
	b) Other income	3,893,861	2,875,464	3,996,903	14,009,604	20,204,207
	Total income	(30,026,746)	(6,846,272)	(11,495,446)	(4,439,138)	29,438,521
2	Expenses					
	a) Cost of land, plots, constructed properties, development rights and others	(3,682,635)	(418,537)	(18,952,402)	18,756,150	(673,221)
	b) Employee benefits expense	-	-	-	-	-
	c) Finance costs	5,548,044	3,133,041	2,228,203	11,643,530	7,032,723
	d) Depreciation and amortisation expense	538	549	538	2,180	2,180
	e) Other expenses	1,139,420	270,442	7,781,222	1,897,973	8,379,624
	Total expenses	805,367	2,985,495	(8,942,439)	32,301,833	14,741,206
3	Profit before exceptional items, tax, share of (loss) in associates and joint ventures (1-2)	(30,832,112)	(9,831,767)	(2,553,007)	(36,740,971)	14,697,215
4	Exceptional items (net)	-	-	-	-	-
5	Profit before tax, share of (loss) in associates and joint ventures (3+4)	(30,832,112)	(9,831,767)	(2,553,007)	(36,740,971)	14,697,215
6	Tax expense*					
	Deferred Tax	-	-	-	-	-
	Income Tax	-	(1,297,037)	(515,090)	-	5,190,843
7	Profit after tax and before share of (loss)/profit in associates and joint ventures (5-6)	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
8	Share of (loss) in associates and joint ventures (net)	-	-	-	-	-
9	Net profit for the period/year (7+8)	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
10	Other comprehensive income					
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other comprehensive income/(loss)	-	-	-	-	-
11	Total comprehensive income for the period/year (9+10)	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
	Total comprehensive income attributable to:					
	Owners of the holding company	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
	Non-controlling interests	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
	Other comprehensive income/(loss) attributable to:					
	Owners of holding company	-	-	-	-	-
	Non-controlling interests	-	-	-	-	-
12	Paid-up equity share capital	100,000	100,000	100,000	100,000	100,000
13	Other equity	-	-	-	(51,443,104)	(14,702,133)
14	Earnings per equity share (face value of Rs. 10 per share) (not annualised)					
	Basic (Rs.)	(3,083)	(853)	(204)	(3,674)	951
	Diluted (Rs.)	(3,083)	(853)	(204)	(3,674)	951

For and on behalf of
 ARG & Co. LLP
 Chartered Accountants
 (FRN: 010630N/N50003)



Mihimohan Bhatnagar
 Partner
 Membership No.: 514261

Place: Gurugram
 Date: 16/05/2018

For and on behalf of the board of directors of
 Domus Real Estate Private Limited

Signature of Ajay Gauri
 Ajay Gauri
 DIN : 00003523
 (Director)

Signature of Rajesh Bhatia
 Rajesh Bhatia
 DIN : 01200515
 (Director)

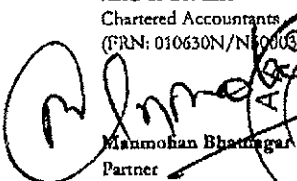
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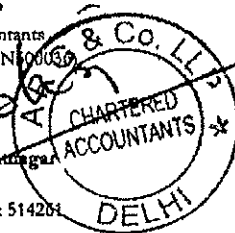
Balance Sheet as at March 31, 2018

Particulars	Note No.	As at March 31, 2018 (Audited)	(Amount in ₹) As at March 31, 2017 (Audited)
I. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	11,672	13,852
(b) Financial Assets			
(i) Loans	5	100,000	100,000
(ii) Other Financial Assets	6	2,955,038	2,763,212
(2) Current assets			
(a) Inventories	7	83,299,836	70,599,675
(b) Financial Assets			
(i) Cash and cash equivalents	8	1,884,247	4,337,523
(ii) Loans	9	107,680,809	107,680,809
(iii) Other Financial Assets	10	23,384,098	12,627,415
(c) Other current assets	11	1,364,343	1,453,374
Total Assets		220,680,043	199,575,860
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	12	100,000	100,000
(b) Other equity		(51,443,104)	(14,702,133)
LIABILITIES			
(1) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	118,300,000	84,700,000
(ii) Trade payables	14	142,018,475	106,064,843
(iii) Other financial liabilities	15	10,480,980	6,329,448
(b) Other current liabilities	16	754,212	15,390,783
(c) Current Tax Liabilities (Net)	17	469,480	1,692,919
Total Equity and Liabilities		220,680,043	199,575,860

The accompanying notes from 1 to 42 forms an integral part of these financial statements


Based on our audit report of even date attached.

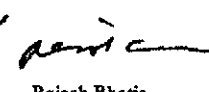
For and on behalf of
ARG & Co. LLP
Chartered Accountants
(FRN: 010630N/N100036)

Mahmoohan Bhatnagar
Partner
Membership No.: 514281



Place: Gurugram
Date: 16/04/2018

For and on behalf of the board of directors of
Domus Real Estate Private Limited


Ajay Gauri
DIN : 00003523
(Director)


Rajesh Bhatia
DIN : 01200315
(Director)

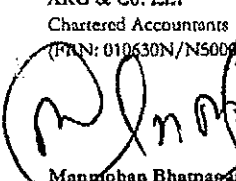
Domus Real Estate Private Limited
 CIN No. U00082DL2005PTC140528
 Regd. Office: 1E Jhandewalan Extn. Naaz Cinema Complex, New Delhi - 110055
 Statement of Profit and Loss for the year ended March 31, 2018

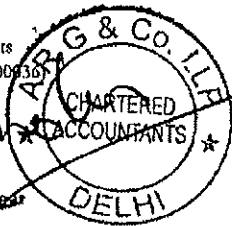
(Amount in ₹)

I. Income			
Revenue from operations	18	(18,448,742)	9,234,314
Other income	19	14,009,604	20,204,207
Total Income		<u>(4,439,138)</u>	<u>29,438,521</u>
II. Expenses			
Cost of materials consumed	20	31,456,311	22,940,874
Changes in inventories of work-in-progress	21	(12,700,161)	(23,614,095)
Finance costs	22	11,645,530	7,032,723
Depreciation and amortisation expense	4	2,180	2,180
Other expenses	23	1,897,973	8,379,624
Total Expenses		<u>32,301,833</u>	<u>14,741,506</u>
III. Profit before exceptional items and tax		(36,740,971)	14,697,215
Profit before tax		<u>(36,740,971)</u>	<u>14,697,215</u>
IV. Tax expense			
Current Tax		-	5,190,843
V. Profit after Tax		<u>(36,740,971)</u>	<u>9,506,372</u>
Other comprehensive income			
A i) Items that will not be reclassified to profit and loss			
i) Income tax relating to items that will not be reclassified to profit or loss		-	-
B i) Items that will be reclassified to profit or loss			
i) Income tax relating to items that will be reclassified to profit or loss		-	-
Total comprehensive income for the period/year		<u>(36,740,971)</u>	<u>9,506,372</u>
VI. Earnings per equity share (₹)			
(Basic and diluted)	24	(3,674)	951


The accompanying notes from 1 to 42 forms an integral part of these financial statements

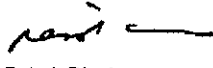
Based on our audit report of even date attached.

For and on behalf of
 ARG & Co. LLP
 Chartered Accountants
 (PAN: 010630N/NS00830)

 Manmohan Bhatnagar
 Partner
 Membership No.: 514261



For and on behalf of the board of directors of
 Domus Real Estate Private Limited


 Ajay Gauri
 DIN : 00003523
 (Director)


 Rajesh Bhatia
 DIN : 01200315
 (Director)

Place: Gurugram
 Date: 18/05/2018

AUDITOR'S REPORT

TO THE MEMBERS OF DOMUS REAL ESTATE PRIVATE LIMITED

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying standalone Ind AS financial statements of Domus Real Estate Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2018, and the Statement of Profit and Loss (including other Comprehensive Income), 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.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (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) prescribed under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

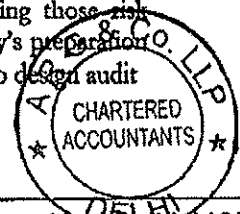
Auditor's Responsibilities

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

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone Ind AS financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone Ind AS financial statements that give a true and fair view in order to design audit



procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Director, as well as evaluating the overall presentation of the standalone Ind AS financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs (financial position) of the Company as at March 31, 2018, and its loss (financial performance including other comprehensive income), its cash flows and changes in equity for the year ended on that date.

Emphasis of Matter

Note-30 in the financial statements which indicates that the Company has accumulated losses and its net worth has been fully eroded, the Company has incurred a net cash loss during the current and previous year(s) and, the Company's current liabilities exceeded its current assets as at the balance sheet date. These conditions, along with other matters set forth in Note-30, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said Note.

Our opinion is not modified in respect of these matters.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by Central Government of India in terms of Section 143(11) of the act, we give in "Annexure A" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss, 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 standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - e) The going concern matter described under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
 - f) On the basis of the written representations received from the Directors as on 31st March, 2018, and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2018 from being appointed as a Director in terms of Section 164 (2) of the Act.
 - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";



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, in our opinion and to the best of our information and according to the explanations given to us:

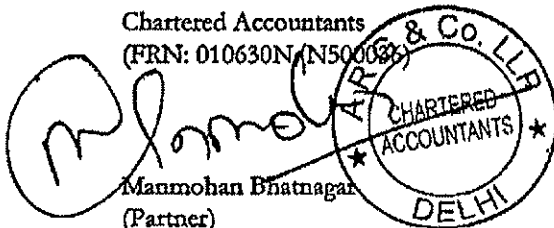
- i) The Company does not have any pending litigations which would impact its financial position.
- ii.) The Company did not have any other long-term contracts including derivative contracts for which there were any material foreseeable losses other than those for which the provision has already been made in the books of accounts.
- iii.) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of

ARG & Co. LLP

Chartered Accountants

(FRN: 010630N/N500036)

A handwritten signature in black ink, appearing to read 'Manmohan', is written over a circular stamp. The stamp contains the text 'ARG & Co. LLP' at the top, 'CHARTERED ACCOUNTANTS' in the center, and 'DELHI' at the bottom, with two small stars on either side of the center text.

Manmohan Bhatnagar
(Partner)

M. No. 514261

Firm Regn no. 010630N/N500036

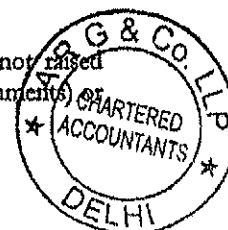
Place: New Delhi

Date: May 16, 2018

"Annexure A" to the Auditor's Report of even date to the members of Dornus Real Estate Private Limited, on the standalone Ind AS financial statements for the year ended on 31st March 2018.

Based on the audit procedures performed for the purpose of expressing an opinion on the true and fair view of the standalone Ind AS financial statements of the company and considering the information and explanations given to us and books of accounts and other records provided to us during the normal course of audit, we hereby report that:-

- i)
 - a) According to the information and explanations given to us, the Company is maintaining proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) According to the information and explanations given to us, the fixed assets of the company have been physically verified by the management during the year and no material discrepancies between the books records and the physical inventory have been noticed. In our opinion, the frequency of verification is reasonable.
- ii) In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies between physical inventory and book records were noticed on physical verification.
- iii) The Company has properly maintained the register required under Sec 189 of the companies Act 2013 for the loans granted to its related parties.
- iv) According to the information and explanations provided to us, the company does not have any loans, investment, guarantees and security during the year. Accordingly the provision of clause 3(iv) of the order is not applicable to the company.
- v) During the year, the company has not accepted any deposits as defined in section 73 and section 76 of the Companies Act, 2013 or rules made thereunder. Accordingly the provision of clause 3(v) of the order is not applicable to the company.
- vi) According to the information and explanations provided to us, the Companies (Cost Records & Audit) Rules 2014, are not applicable to the Company. Accordingly, the provision of the clause 3(vi) of the order is not applicable to the company.
- vii)
 - a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, customs duty, excise duty, value added tax and cess were outstanding, as at 31.03.2018 for a period of more than six months from the date they became payable.
 - b) As per the information and explanations given to us, no dispute is pending on account of any dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax.
- viii) In our opinion and according to the information and explanations given to us, the company has not obtained any loans or borrowings from any financial institution, Bank, Government or debenture holders. Accordingly the provision of clause 3(viii) of the order is not applicable to the company.
- ix) According to the information & explanation given to us, the company has not raised money by way of initial public offer or further public offer (including debt instruments)

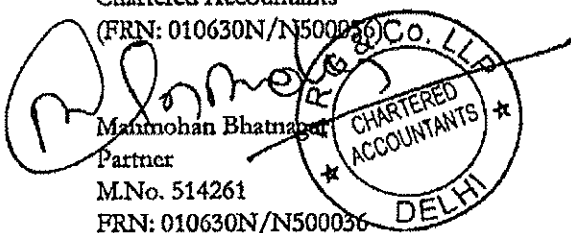


term loan. Accordingly the provision of clause 3(ix) of the order is not applicable to the company.

- x) Based upon the audit procedures performed and information and explanations given by the management, we report that no fraud by the company or no fraud on the company by its officers or employees has been noticed or reported during the year.
- xi) According to the information & explanation given to us, the company has not paid or provided any managerial remuneration as defined by the provisions of the section 197 of the Companies Act, 2013. Accordingly the provision of clause 3(xi) of the order is not applicable to the company.
- xii) In our opinion and according to the information & explanation given to us, the company is not a nidhi company. Hence the provision of clause 3(xii) of the order is not applicable to the company.
- xiii) During the year, the company has entered into transactions with related parties in compliance with the provisions of the sections 177 & 188 of the Companies Act, 2013. The details of such transactions have been properly disclosed in the standalone Ind AS financial statements as required by the applicable accounting standard.
- xiv) According to the information & explanation given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly the provision of clause 3(xiv) of the order is not applicable to the company.
- xv) According to the information & explanation given to us, the company has not entered into any non-cash transaction with directors or any person connected with him. Accordingly the provision of clause 3(xv) of the order is not applicable to the company. +
- xvi) In our opinion and according to the information & explanation given to us and on the basis of professional opinion made available by the management of the company, the company is not required to be registered under section 45-IA of the Reserves Bank of India Act, 1934. Accordingly the provision of clause 3(xvi) of the order is not applicable to the company.

For and on behalf of
ARG & Co. LLP
Chartered Accountants
(FRN: 010630N/N500036)

Mahimohan Bhatnagar
Partner
MLNo. 514261
FRN: 010630N/N500036
Place: New Delhi
Date: May 16, 2018



"Annexure – B" to the Auditors' Report

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

In conjunction with our audit of the standalone Ind AS financial statements of the Company as of and for the year ended 31st March 2018, we have audited the internal financial controls over financial reporting of Domus Real Estate Private Limited

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors of the company, are 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 ("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 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 Companies Act, 2013.

Auditors' Responsibility

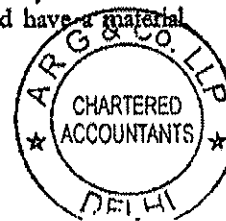
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. 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 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 judgment, 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 Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone Ind AS financial statements.



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

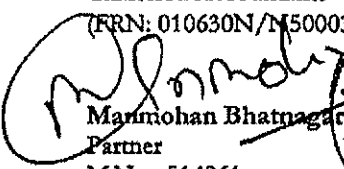
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria 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 ICAI.

For and on behalf of

ARG & Co. LLP

Chartered Accountants

(FRN: 010630N/N500036)

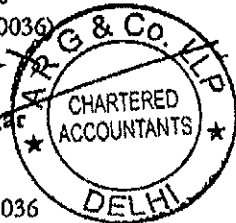

Manmohan Bhatnagar
Partner

M.No.: 514261

FRN: 010630N/N500036

Place: New Delhi

Date: May 16, 2018



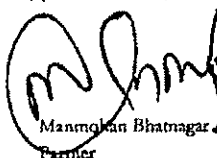
Domus Real Estate Private Limited
 CIN No. U01082DL2005PTC140528
 Regd. Office: 1E Jhandewalan Extn. Nanz Cinema Complex, New Delhi -110055

Statement of Assets and Liabilities (Amount in ₹)


Particulars	As at 31 March 2018 (Audited)	As at 31 March 2017 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	11,672	13,852
Loans	100,000	100,000
Other financial assets	2,955,038	2,763,212
Total of non-current assets	3,066,710	2,877,064
Current assets		
Inventories	83,299,836	70,599,675
Financial assets		
Cash and cash equivalents	1,884,247	4,337,523
Loans	107,680,809	107,680,809
Other financial assets	23,384,098	12,627,415
Other current assets	1,364,343	1,453,374
Total of current assets	217,613,333	196,698,796
Total of assets	220,680,043	199,575,860
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100,000	100,000
Other equity	(51,443,104)	(14,702,133)
Total of equity	(51,343,104)	(14,602,133)
Liabilities		
Current liabilities		
Financial Liabilities		
Borrowings	118,300,000	84,700,000
Trade payables	142,018,475	106,064,843
Other financial liabilities	10,480,980	6,329,448
Other current liabilities	754,212	15,390,783
Current Tax Liabilities (Net)	469,480	1,692,919
Total of current liabilities	272,023,147	214,177,993
Total of equity and liabilities	220,680,044	199,575,860

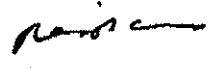
Notes:

- The above financials have been prepared in accordance with Ind-AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standard) Rules, 2015 (Ind-AS) and other recognised accounting practices and policies to the extent applicable.
- The above year ended results have been reviewed by the Board of Directors on May 16, 2018. The Statutory Auditors have carried out audit of the said year ended Financial Statements.
- Domus Real Estate Private limited was incorporated on September 08, 2005, under the provisions of the Companies Act, 1956 read with relevant provisions of companies Act 2013. The main object of the company is to undertake real estate development and construction contract
- Previous year figures has been regrouped wherever considered necessary.

For and on behalf of
 ARG & Co. LLP
 Chartered Accountants
 (FRN: 010630N/N500052)

 Manmohan Bhatnagar
 Partner
 Membership No.: 514261

For and on behalf of the board of directors of
 Domus Real Estate Private Limited


 Ajay Gauri
 DIN : 00003523
 (Director)


 Rajesh Bhatia
 DIN : 01200315
 (Director)

Place: Gurugram
 Date: 16/5/2018

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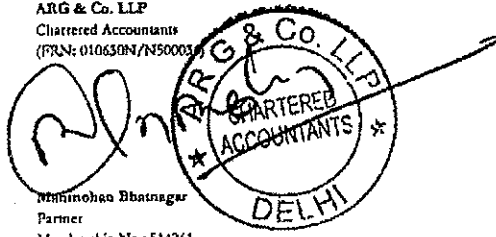
Domus Real Estate Private Limited
 CIN No. U60082DL2005PTC140528
 Regd. Office: 1E Jhandewalan Extn. Naxa Cinema Complex, New Delhi - 110055

Statement of Unaudited financial results for the quarter and year ended March 31, 2018

(Amount in ₹)

SL NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.3.2018 (Audited)	31.12.2017 (Unaudited)	31.3.2017 (Audited)	31.3.2018 (Audited)	31.03.2017 (Audited)
1	Income from operations					
	a) Revenue from operations	(33,920,607)	(9,721,736)	(15,492,349)	(18,448,742)	9,234,314
	b) Other income	3,893,861	2,875,464	3,996,903	14,009,604	20,204,207
	Total income	(30,026,746)	(6,846,272)	(11,495,446)	(4,439,138)	29,438,521
2	Expenses					
	a) Cost of land, plots, constructed properties, development rights and others	(3,682,635)	(418,537)	(18,952,402)	18,756,150	(673,221)
	b) Employee benefits expense	-	-	-	-	-
	c) Finance costs	3,548,044	3,133,041	2,228,203	11,645,530	7,032,723
	d) Depreciation and amortisation expense	538	549	538	2,180	2,180
	e) Other expenses	1,139,420	270,442	7,781,222	1,897,973	8,379,624
	Total expenses	805,367	2,985,495	(8,942,439)	32,301,833	14,741,306
	Profit before exceptional items, tax, share of (loss) in associates and joint ventures (1-2)	(30,832,112)	(9,831,767)	(2,553,007)	(36,740,971)	14,697,215
3	Exceptional items (net)	-	-	-	-	-
4	Profit before tax, share of (loss) in associates and joint ventures (3+4)	(30,832,112)	(9,831,767)	(2,553,007)	(36,740,971)	14,697,215
5	Tax expense*					
	Deferred Tax	-	-	-	-	-
	Income Tax	-	(1,207,037)	(513,090)	-	5,190,843
6	Profit after tax and before share of (loss)/profit in associates and joint ventures (5-6)	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
7	Share of (loss) in associates and joint ventures (net)	-	-	-	-	-
8	Net profit for the period/year (7+8)	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
9	Other comprehensive income					
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other comprehensive income/(loss)	-	-	-	-	-
10	Total comprehensive income for the period/year (9+10)	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
	Total comprehensive income attributable to:					
	Owners of the holding company	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
	Non-controlling interests	(30,832,112)	(8,534,730)	(2,039,917)	(36,740,971)	9,506,372
	Other comprehensive income/(loss) attributable to:					
	Owners of holding company	-	-	-	-	-
	Non-controlling interests	-	-	-	-	-
11	Paid-up equity share capital	100,000	100,000	100,000	100,000	100,000
12	Other equity	-	-	-	(51,443,104)	(14,702,133)
13	Earnings per equity share (face value of Rs. 10 per share) (not annualized)					
	Basic (₹)	(3,083)	(853)	(204)	(3,674)	951
	Diluted (₹)	(3,083)	(853)	(204)	(3,674)	951

For and on behalf of
 ARG & Co. LLP
 Chartered Accountants
 (FIRN: 010630N/N50003)



Mehinohan Bhatnagar
 Partner
 Membership No.: 514261

Place: Gurugram
 Date: 16/05/2018

For and on behalf of the board of directors of
 Domus Real Estate Private Limited

Ajay Gaurl
 DIN: 00003523
 (Director)

Rajesh Bhatia
 DIN: 01200315
 (Director)

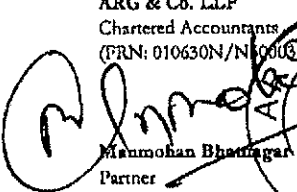
Domus Real Estate Private Limited
CIN No. U00082DL2005PTC140528
Regd. Office: 1E Jhandewalan Extn. Naaz Cinema Complex, New Delhi -110055

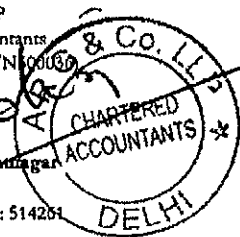
Balance Sheet as at March 31, 2018

Particulars	Note No.	As at March 31, 2018 (Audited)	(Amount in ₹) As at March 31, 2017 (Audited)
I. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	11,672	13,852
(b) Financial Assets			
(i) Loans	5	100,000	100,000
(ii) Other Financial Assets	6	2,955,038	2,763,212
(2) Current assets			
(a) Inventories	7	83,299,836	70,599,675
(b) Financial Assets			
(i) Cash and cash equivalents	8	1,884,247	4,337,523
(ii) Loans	9	107,680,809	107,680,809
(iii) Other Financial Assets	10	23,384,098	12,627,415
(c) Other current assets	11	1,364,343	1,453,374
Total Assets		220,680,043	199,575,860
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	12	100,000	100,000
(b) Other equity		(51,443,104)	(14,702,133)
LIABILITIES			
(1) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	118,300,000	84,700,000
(ii) Trade payables	14	142,018,475	106,064,843
(iii) Other financial liabilities	15	10,480,980	6,329,448
(b) Other current liabilities	16	754,212	15,390,783
(c) Current Tax Liabilities (Net)	17	469,480	1,692,919
Total Equity and Liabilities		220,680,043	199,575,860

The accompanying notes from 1 to 42 forms an integral part of these financial statements

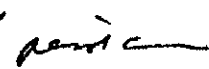
Based on our audit report of even date attached.

For and on behalf of
ARG & Co. LLP
Chartered Accountants
(FRN: 010630N/N/000000)

Maumohan Bhatnagar
Partner
Membership No.: 514251



For and on behalf of the board of directors of
Domus Real Estate Private Limited


Ajay Gauri
DIN : 00003523
(Director)


Rajesh Bhatia
DIN : 01200315
(Director)

Place: Gurugram
Date: 16/04/2018

Domus Real Estate Private Limited
CIN No. U00082DL2005PTC140528

Regd. Office: 1E Jhandewalan Bxtn, Naaz Cinema Complex, New Delhi -110055
Statement of Profit and Loss for the year ended March 31, 2018


(Amount in ₹)

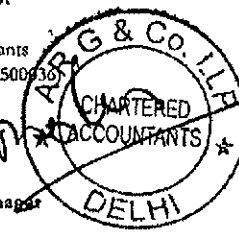
		For the year ended	
		2017	2018
I. Income			
Revenue from operations	18	(18,448,742)	9,234,314
Other income	19	14,009,604	20,204,207
	Total Income	(4,439,138)	29,438,521
II. Expenses			
Cost of materials consumed	20	31,456,311	22,940,874
Changes in inventories of work-in-progress	21	(12,700,161)	(23,614,095)
Finance costs	22	11,645,530	7,032,723
Depreciation and amortisation expense	4	2,180	2,180
Other expenses	23	1,897,973	8,379,624
	Total Expenses	32,301,833	14,741,306
III. Profit before exceptional items and tax		(36,740,971)	14,697,215
Profit before tax		(36,740,971)	14,697,215
IV. Tax expense			
Current Tax		-	5,190,843
V. Profit after Tax		(36,740,971)	9,506,372
Other comprehensive income			
A) Items that will not be reclassified to profit and loss			
i) Income tax relating to items that will not be reclassified to profit or loss		-	-
B) Items that will be reclassified to profit or loss			
i) Income tax relating to items that will be reclassified to profit or loss		-	-
Total comprehensive income for the period/year		(36,740,971)	9,506,372
VI. Earnings per equity share (₹)			
(Basic and diluted)	24	(3,674)	951

The accompanying notes from 1 to 42 forms an integral part of these financial statements


Based on our audit report of even date attached.

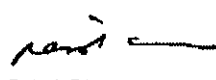
For and on behalf of
ARG & Co. LLP
Chartered Accountants
(FRN: 010630N/NS00938)


Manojhan Bhatnagar
Partner
Membership No.: 514261



For and on behalf of the board of directors of
Domus Real Estate Private Limited


Ajay Gauri
DIN : 00003523
(Director)


Rajesh Bhatia
DIN : 01200315
(Director)

Place: Gurugram
Date: 16/05/2018

14


Domus Real Estate Private Limited
CIN No. U00082DL2005PTC140528
Regd. Office: 1E Jhandewalan Extn. Naaz Cinema Complex, New Delhi -110055
Cash flow statement for the year ended 31st March 2018

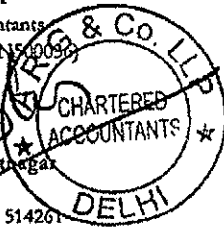
(Amount in Rs.)

Particulars	For the year ended March 31, 2018 (Audited)	For the year ended March 31, 2017 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	(36,740,971)	14,697,215
Net Profit before tax	(36,740,971)	14,697,215
Adjustment for :		
Interest expenses	11,645,530	7,032,723
Interest Income	13,730,624	19,516,521
Depreciation	2,180	2,180
Operating Profit/(Loss) before working capital changes	(11,362,637)	41,248,639
Adjustment for :		
Movement in working capital		
Increase/(Decrease) in Current Liabilities	34,829,846	(42,697,728)
(Increase)/Decrease in Current Assets, Loans & Advances	(36,992,580)	(23,428,061)
Cash flow from/(used in) Operating Activities	(13,525,371)	(24,877,150)
Direct taxes paid (Net of refunds)	(1,223,439)	(5,190,843)
Net cash flow from/(used in) Operating Activities	(14,748,810)	(30,067,993)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	(13,730,624)	(19,516,521)
Investment in Fixed Deposits	-	(2,763,212)
Increase in Bank Deposit for more than 12 months	(191,826)	-
Net cash flow from/(used in) Investing Activities	(13,922,450)	(22,279,733)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	33,600,000	48,100,000
Interest paid (including TDS)	(7,382,017)	(2,220,698)
Net cash flow from/(used in) Financing Activities	26,217,983	45,879,302
NET INCREASE IN CASH AND CASH EQUIVALENTS	(2,453,276)	(6,468,424)
Opening cash and cash equivalents	4,337,523	10,789,279
Closing cash and cash equivalents	1,884,247	4,320,855
NET INCREASE IN CASH AND CASH EQUIVALENTS	(2,453,276)	(6,468,424)

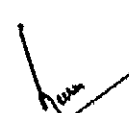
The accompanying notes from 1 to 42 forms an integral part of these financial statements

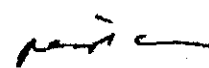
Based on our audit report of even date attached.

For and on behalf of
A R G & Co. LLP
Chartered Accountants
(FRN: 010630N/NS/00030)

Manmohan Bhatnagar
Partner
Membership No.: 514261



For and on behalf of Board of Directors
Domus Real Estate Pvt. Ltd


Ajay Gauri
DIN: 00003523
(Director)


Rajesh Bhatia
DIN: 01200315
(Director)

Place : Gurugram
Date : 16/05/2018

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A. Equity share capital

	Balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end of the reporting year
Total	100,000	-	100,000

(Amount in €)

Domus Real Estate Private Limited
 CIN No. U000012003PLCA0532
 Regd. Office: 1E Jhandwala East, Near Cinema Complex, New Delhi - 110055
 Statement of changes in equity for the year ended March 31, 2018

B. Other equity

	Balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end of the reporting year	Reserves and surplus			Debit balance created through other Comprehensive Income	Reserves created through other Comprehensive Income	Deduction from other Comprehensive Income	Total
				Reserves	Surplus	Total				
Balance at the beginning of the reporting year	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior year errors	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting year	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	(14,702,135)	-	(14,702,135)	-	-	-	-	-	(14,702,135)
Dividends	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-
Any other change	-	-	-	-	-	-	-	-	-	-
Balance at the end of the reporting year	-	-	-	(14,702,135)	-	-	-	-	-	(14,702,135)

(Amount in €)

The above statement of change in equity forms an integral part of these financial statements

For and on behalf of
 AAG & Co. LLP
 Chartered Accountants
 (Firm No. 010430N/21500/2018)
 Member since 1974
 Mumbai
 Member No: 514261

Rajeev Gargava
 Director
 16/05/2018

Asst. Secy.
 DIN: 00003323
 (Director)

Rajesh Darda
 DIN: 00200115
 (Director)

For and on behalf of the board of directors of
 Domus Real Estate Private Limited

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