



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

M/S LIVANA BUILDERS & DEVELOPERS PRIVATE LIMITED

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of M/s Livana Builders & Developers Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss, the Statement of Cash Flows and the statement of changes in equity for the year then ended, and a summary of the significant accounting policies and other explanatory information (herein after referred to as "Ind AS financial statements").

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of the Ind AS financial statements that give a true and fair view of the financial position, financial performance including 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, read with relevant rules issued there under.

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 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 the Rules made there under.

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

An audit involves performing procedures to obtain audit evidence about the amounts, the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor

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considers internal financial control relevant to the Company's preparation of the 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 Directors, as well as evaluating the overall presentation of the 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 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 Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair viewin conformity with the accounting principles generally accepted in India including the Ind AS, of the financial position of the Company as at 31st March, 2018, and its financial performance, its cash flows and the changes in equity for the year ended on that date.

Emphasis of Matter

Without qualifying our opinion, attention is invited to Note No. 14 of the financial statements which indicates the company has accumulated Losses and its net worth has been fully eroded. However, the ultimate holding company has assured continued financial support for the future operations of the Company. Accordingly, the financial statements have been prepared on a going concern basis.

Report on Other Legal and Regulatory Requirements

- 1. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law relating to preparation of aforesaid financial statements have been kept so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Statement of Cash Flow and the statement of changes in equity dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, 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.



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- (f) 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 A" and
- (g) 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 the Ind AS financial position;
 - The Company did not have any long term Contracts including derivative contracts, hence the question of commenting on any material foreseeable losses does not arise;
 - iii. There has not been an occasion in case of the company during the year under report to transfer the Investor Education and Protection Fund. The question of delay in transferring such sum does not arise;
- 2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, based on the comments in the auditor's report of the company incorporated in India, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Anil & Anil, (Formerly Atul Kulshrestha & Co) Chartered Accountants Firm Regn No. 013768N

R. Varadharajan Partner M.No.207728

Place: New Delhi Date: 11th May 2018

1

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Annexure "A" to the Auditor's Report on the Internal Financial Controls 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 M/s Livana Builders & Developers Private Limited ("the Company") as of 31st March'2018 in conjunction with our audit of the Ind AS 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 ("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.

Auditor's 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") 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 applicable to an audit of Internal Financial Controls and, 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, 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 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 financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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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 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 31st March'2018, based on the internal controls 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.

For Anil & Anil,

(Formerly Atul Kulshrestha & Co)

Chartered Accountants

Firm Regn No. 013768N

R. Varadharajan Partner

M.No.207728

Place: New Delhi Date: 11th May 2018

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Annexure "B" referred to in paragraph-2 of our report on other legal & regulatory requirements even date on the accounts of M/s Livana Builders & Developers Private Limited for the year ended 31st March'2018

- i. In our opinion and according to the information and explanations given to us, the Company is not having any Fixed Assets. Accordingly, clause (i) (b) & (i) (c) of paragraph 3 of the order is not applicable to the Company.
- ii. In our opinion and according to the information and explanations given to us, the Company is not having any Inventories; accordingly, clause (ii) of paragraph 3 of the order is not applicable to the Company.
- iii. In our opinion and according to the information and explanations given to us, the Company has not granted any loans, secured and unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, clause (iii) of paragraph 3 of the order is not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185 of the Companies Act, 2013 are required to be complied with. Section 186 (loan and investment by company) is not applicable to this company since sub section 11 (a) of section 186 gives exemption from application of this section (except for maintaining the register under this section) for companies providing infrastructural facilities. Schedule VI, clause 5 of the Companies Act 2013 defines infrastructural companies to include real estate development companies. Accordingly, clause (iv) of paragraph 3 of the order is not applicable to the company.
- v. According to the information and explanations given to us, the Company has not accepted any deposit from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.
- vi. According to the information and explanations given to us, the Companies (Cost Records and Audit) Rules made by the Central Government for the maintenance of Cost records under sub section (1) of section 148 of the Act are not applicable to the Company. Accordingly, clause (vi) of paragraph 3 of the order is not applicable to the Company.
- vii. In respect of statutory dues:
 - a) According to the records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess and other material statutory dues have been generally regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2018 for a period of more than six months from the date of becoming payable.

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- b) There are no dues of Income Tax, Sales Tax, Service Tax, Customs Duty, Excise Duty and Value Added Tax which have not been deposited as on March 31, 2018 on account of disputes.
- viii. In our opinion and according to the information and explanations given to us, the Company has not taken any loans or borrowings from financial institutions, banks and government and no debentures have been issued by the company. Accordingly, clause (viii) of paragraph 3 of the order is not applicable to the Company.
- ix. In our opinion and according to the information and explanations given to us, no monies were raised by way of term loans, initial public offer or further public offer (including debt instruments) by the Company during the year. Accordingly, clause (ix) of paragraph 3 of the order is not applicable to the Company.
- x. In our opinion and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. In our opinion and according to the information and explanations given to us, Company has not paid any Managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013. Accordingly, clause (xi) of paragraph 3 of the order is not applicable to the Company.
- xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the order is not applicable.
- xiii. In our opinion and according to the information and explanations given to us the Company is in compliance with Section 188 & Section 177 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.
- xiv. During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of the order is not applicable to the Company.
- xv. In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable.



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xvi. In our opinion and according to information and explanations provided to us, the Company is not required to be registered under section 45-I of the Reserve Bank of India Act, 1934.

For Anil & Anil, (Formerly Atul Kulshrestha & Co)

Chartered Accountants Firm Regn No. 013768N

R. Varadharaian

Partner

M.No.207728

Place: New Delhi Date: 11th May 2018

Off: 501, Surya Kiran, Kasturiba Gandhi Marg, Connaught Place, New Delhi - 110 001, India.
Phone/Fax: (011) 40391500, 40391600 e-mail: admn@aaca.in

Livana Builders & Developers Private Limited U45201DL2006PTC148150 15, Shivaji Marg Moti Nagar, New Delhi 110055

Statement of Assets & Liabilities

| | | (Amount in Rs.) |
|--|--|-----------------|
| · | As on March | As on March |
| | 31, 2018 | 31, 2017 |
| | (Audited) | (Audited) |
| ASSETS | | |
| Non-current assets | | |
| Non-current investments | 220,510,947 | 220,510,947 |
| Other non-current assets | 2,783,572 | 25,000,000 |
| Current assets | | |
| Cash and cash equivalents | 889,567 | 733,407 |
| | 224,184,086 | 246,244,354 |
| | | |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 100,000 | 100,000 |
| Other equity | (22,206,551) | 2,930,442 |
| Equity attributable to owners of Holding Company | | |
| Non-controlling interests | | |
| Total equity | (22,106,551) | 3,030,442 |
| Financial liabilities | | |
| Trade payables | 246,283,160 | 243,213,912 |
| Other current liabilities | 7,477 | • |
| , | 224,184,086 | 246,244,354 |
| | | |

- 1. Livana Builders & Developers Private Limited is a company incorporated under the provision of Companies Act, 1956 read with relevant provisions of companies Act 2013 on 31st March 2006. The company is primarily engaged in the business of construction, development and sale of real estate properties in India'
- 2. These above standalone audited financial results have been reviewed and approved by the board of directors at their respective meeting The statutory auditors of the company have carried out audit of the standalone audited financial results for the held on quarter and year ended 31st March 2018..
- 3. 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.
- 4. As the error due to wrong distributaion of profit/(loss) by partners ship firm discovered during period 2017-2018, relates to the previous year ended 2014-15,2015-16, 2016-17 due to this the comparative figures in the balance sheet and statement of profit and loss for the year ended 31 March, 2017 have been restated by giving effect to each of the affected financial statement line items. Accordingly loss from Partnership firm wrogly booked in previous year 2014-15 & 2015-16 amount of Rs 54,86,865 reversed from retained earning and loss pertain to previous year 2016-17 amount of Rs 14,65,713 is reversed from Statement of profit and loss account of the year 2016-17, with a consequential impact on Current liabilities, Trade Payable has been deceresed by Rs. 69,52,578/-

5. Previous year figures has been regrouped wherever considered necessary,

For and on-behalf of Anil & Anil (Formerly known as Atul Kulshrestha & Co.) Chartered Accountants FRN No. 013768N

R. Varadharajar Partner

Membership No.207728

Place: Gurugram Date: 11.05-2018 For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

Director

DIN-03197280

DIN-00003523



Livana Builders & Developers Private Limited 15,Shivaji Marg Moti Nagar , New Delhi 110055 U45201DL2006PTC148150

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018

('Amount in Rs)

| SL NO. | PARTICULARS | QUA | ARTER ENDEI |) | YEAR EN | NDED |
|--------|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2018 (Audited) | 31.12.2017 (Unaudited) | 31.03.2017 (Audited) | 31.03.2018 (Audited) | 31.03.2017 (Audited) |
| 1 | Income | | | | | <u> </u> |
| | a) Revenue from operations | - 1 | | - | _ | - |
| | b) Other income | | | _ | _ | 114 |
| | Total income | | | _ | _ | 114.00 |
| 2 | Expenses | | | | | |
| | a) Cost of land, plots, constructed properties, development rights and others | | | _ | _ | _ |
| | b) Employee benefits expense | _ | _ | _ | | _ |
| | c) Finance costs | _ | _ | _ | _ | 230 |
| | d) Depreciation and amortisation expense | | _ | _ | _ | 2.30 |
| | e) Other expenses | 25,057,826 | 26,936 | 35,309 | 25,136,993 | 110 424 |
| | Total expenses | 25,057,826 | 26,936 | 35,309 | | 119,420 |
| | Profit before exceptional items, tax, share of (loss) in associates and joint | 23,037,020 | 20,750 | 33,309 | 25,136,993 | 119,650 |
| 3 | ventures (1-2) | /25 057 03C) | (26.036) | (25 200) | (25 126 002) | (110 54 |
| 4 | Exceptional items (net) | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,542 |
| 5 | Profit before tax, share of (loss) in associates and joint ventures (3+4) | (25.057.824) | (0) (0) (1) | - (25.20m) | ME 404 550) | - |
| 6 | 1 | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54) |
| U | Tax expense* | - | - | - | - | - |
| 7 | Profit after tax and before share of (loss)/profit in associates and joint | | | | | |
| | ventures (5-6) | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54) |
| 8 | Share of (loss) in associates and joint ventures (net) | - | - | - | - | - |
| 9 | Net profit for the period/year (7+8) | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54: |
| 10 | Other comprehensive income/(loss) | • | - | - 1 | - | - |
| | a) Items that will not be reclassified to profit and loss | | | 0 | | |
| | 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) | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54 |
| 12 | Net profit for the period/year attributable to: | | i | | | |
| | Owners of the holding company | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54 |
| | Non-controlling interests | | () - (| (-,, | (,, | (, |
| 13 | Other comprehensive income/(loss) attributable to: | | | | | |
| | Owners of holding company | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54 |
| | Non-controlling interests | (20,007,020) | (20,500) | (33,302) | (20,20,775) | (117,54 |
| | , | | | | | |
| 14 | Total comprehensive income attributable 50: | (25,057,826) | (26,936) | (35,309) | (25,136,993) | (119,54 |
| | Owners of the holding company | (25,557,020) | (20,500) | (55,557) | (20,200,775) | (117974 |
| | Non-controlling interests | | İ | | | |
| 15 | Paid-up equity share capital (face value of ` 10 per share) | 100,000 | 100,000 | 100,000 | 100,000 | 100,00 |
| 16 | Other equity | , | , | , | (22,206,550.80) | 2,930,44 |
| 17 | Earnings per equity share (face value of `10 per share) (not annualised) | · | · | - | (22,200,230.00) | £,730,44 |
| •• | Basic (3) | (2,505.78) | (2.69) | (3.53) | (2,513.70) | (11.9 |
| | Diluted (1) | (2,505.78) | (2.69) | (3.53) | (2,513.70) | (11.93 |

* Tax expense includes deferred tax and minimum alternate tax

For and on behalf of

Anil & Anil

(Formerly known as Atul Kulshrestha & Co.)

Chartered Accountants

FRN No. 013768N

R. Varadharajar

Partner

Membership No.207728

Place: Gurugram Date: 11・05・2018

For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

Satyam

Director DIN-03197280

Director DIN-00003523



Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar, New Delhi 110055

| Balance Sheet as at 31 March 2018 | | | ('Amount in Rs) |
|--|----------|----------------------------------|----------------------------------|
| Particulars | Note No. | As at 31 March 2018 (Audited) | As at 31 March 2017 (Audited) |
| ASSETS | | | |
| Non-current assets | | | |
| a) Financial Assets | | | |
| Non-current investments | 4 | 220,510,947 | 220,510,947 |
| b) Other non-current assets | 5 | 2,783,572 | 25,000,000 |
| Current assets | | 223,294,519 | 245,510,947 |
| a) Cash and cash equivalents | 6 | 990 577 | 722 407 |
| a) Cash and Cash equivalents | 0 | 889,567 889,567 | 733,407 |
| | | 224,184,086 | 733,407 246,244,354 |
| EQUITY AND LIABILITIES Equity | | | |
| Equity Share capital | 7 | 100,000 | 100,000 |
| Other Equity | | (22,206,551) | 2,930,442 |
| | | (22,106,551) | 3,030,442 |
| Current liabilities a) Financial Liabilities | | | , |
| Trade payables | 8 | 246,283,160 | 243,213,912 |
| b) Other current liabilities | 9 | 7,477 | • |
| | | 246,290,637 | 243,213,912 |
| | | 224,184,086 | 246,244,354 |
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Summary of significant accounting policies

The accompanying notes forms an integral part of these financial statements

This is the balance sheet referred to in our report of even date

For and on behalf of Anil & Anil (Formerly known as Atul Kulshrestha & Co.) Chartered Accountants FRN No. 013768N

R. Varadharajan
Partner
Membership No.207728

Place: Gurugram

Date: \\ \0.5 \ \0.018



For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

> Satyam Director

Director DIN-03197280 Ajay Gauri Director

DIN-00003523

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Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar , New Delhi 110055

| Statement of Profit and Loss for the year ended 31 March 2018 | | | ('Amount in Rs) |
|---|----------|----------------------------------|----------------------------------|
| Particulars | Note No. | As at 31 March 2018 (Audited) | As at 31 March 2017 (Audited) |
| REVENUE | | ` , | (, |
| Other income | 10 | <u>-</u> | 114 |
| | - | * | 114 |
| EXPENSES | | | |
| Finance costs | 11 | - | 230 |
| Other expenses | 12 | 25,136,993 | 119,426 |
| | _ | 25,136,993 | 119,656 |
| Loss before tax . | | (25,136,993) | (119,542) |
| Tax expense | _ | | |
| Loss for the period | = | (25,136,993) | (119,542) |
| Loss per share (♥) (Basic and diluted) | 13 | (2,513.7) | (11.95) |

The accompanying notes forms an integral part of these financial statements

For and on behalf of

Anil & Anil

(Formerly known as Atul Kulshrestha & Co.)

Chartered Accountants

FRN No. 013768N

R. Varadharajan

Partner

Membership No.207728

Place: Gurugram
Date: 11.05.2018

For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

Director

DIN-03197280

Director DIN-00003523

Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar , New Delhi 110055

Cash Flow Statement for the year ended 31 March 2018

| | | ('Amount in Rs) |
|--|---------------|-----------------|
| Particulars | 31 March 2018 | 31 March 2017 |
| | (Audited) | (Audited) |
| A. Cash flow from operating activities | | |
| (Loss) before tax from continuing operations | (25,136,993) | (119,542) |
| Add: Adjustments - | | |
| Interest paid | | |
| Provision for doubts debts | 25,000,000 | |
| Decrease in Other Current Liabilities | 3,076,725 | (17,239) |
| Decrease/(Increase) in Short term Loans & advance | | |
| Decrease / (Increase) in Other Current Assets | - | - |
| Net Cash Inflow/(Outflow) from Operating Activities | 2,939,732 | (136,781) |
| Income tax paid | - | - |
| B. Cash flows from investing activities | | |
| Investment in land | (2,783,572) | |
| Net Cash Outflow from Investing Activities | (2,783,572) | • |
| C. Cash flows from financing activities | | |
| Interest paid | - | - |
| Net Cash Flow From Financing Activities | | |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | 156,160 | (136,781) |
| Opening cash and cash equivalents | 733,407 | 870,188 |
| Closing cash and cash equivalents | 889,567 | 733,407 |
| Net increase/(decrease) in cash and cash equivalents | 156,160 | (136,781) |

The accompanying notes forms an integral part of these financial statements

Based on our report of even date attached.

For and on behalf of Anil & Anil (Formerly known as Atul Kulshrestha & Co.) Chartered Accountants FRN No. 013768N

R. Varadharajan
Partner
Membership No.207728

Place: Gurugram
Date: 11.05-2018

For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

> Satyam Director DIN-03197280

Ajay Cauri Director DIN-00003523

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Edvana Builden & Developen: Private Limited U45201D1.2006PTC148150
15,Shivaji Marg Moti Nagar , New Delhi 110055

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Statement of Changes in Equity for the year coded 31 March 2018

| | | | | • | _ | | | | | | • | | | | | | |
|-----------------|-------------|-----------|-------------------------------|--------------|------|--------------|-----------------------------|------------|------------|----------------------------|----------|------------|------------|------------------------------|--------------|---------------|--|
| (22,206,550,80) | | | | L | | | (22,206,550.80) | | | | | | | | | | Balance as at 31 March 2018 (Audited) |
| | | / | | L | L | | | | | | | | | | | | Others |
| | | | ` | _ | _ | | | | | | | | | | | | impact on account of meager |
| | | ` | | | _ | | | | | | | | | | | | Movement in foreign currency translation reserve during the year |
| | | _ | | _ | | | | | | | | | | | | | Issue of equity shares |
| | | _ | | _ | | | | | | | | | | | | _ | Impact due to lapsed/forfeited options |
| (22,206,550.80) | _ | _ | | | | | (22,206,550.80) | | _ | | | | | | | | Transfer from/to retained earnings |
| | _ | | _ | | | | | _ | | | | | | | | | Share application money adjusted on issue of equity shares |
| | _ | | _ | | | | | | _ | | | | | | | | Equity share application money received |
| | | | | | _ | | | | | | | | | | | | Dividend (including tax impact) |
| | | | | | _ | | | | | | | | | | | | Transactions with owners in their capacity as owners |
| | | | | | _ | | | | | | | | | | | | Net (loss) on fair value of FVOCI equity instruments |
| | | | | | | | | | | | | | | | | | Re-measurement (loss) on defined benefit plans |
| | | | | | _ | | | | _ | | | | | | | | Recognition of changes in fair value of hedging instrument |
| | | | | | _ | | | | | | | | • | | | | Amortisation of forward element of forward contracts |
| | | | | | - | | | | | | | | | | | | Other comprehensive income |
| (25,136,993,00) | | | | | _ | <u> </u> | (25,136,993.00) | | | | | | | | | | Net profit for the year |
| 2,930,442.20 | | | | | _ | • | 2,930,442.20 | | | | | | | | | | Balance as at 1 April 2017 (Audited) |
| | | Company | | | ۲ | (net of tax) | | | | | | | | | tos truments | | |
| | | Holding | | • | _ | TOROTOR | | US CONT | | account | | SCROPE | reserve | | | allotment | |
| | interes ts | owners of | (net of tax) | (pe of tax) | | translation | | redemption | of shares | outstanding of shares | reserve | premium | redemption | | compound | money pending | |
| | Controlling | | hedge reserve attributable to | um cata | | сштевсу | Debenture Retained carnings | Debenture | Forfeiture | Share options Forfeiture | General | Securities | Capital | component of Capital reserve | component of | application | |
| Total equity | Non | Equity | Cash flow | FVOCI equity | FVOC | Poreign | | | 1 | Reserves and surplus | Reserves | - | | | Equity | Share | Particulars |
| ('Amount in Ra) | | | | - | 3 | | | | | | | | | | | | B Other equity |

The accompanying notes forms an integral past of these financial statements

For and on behalf of Anil & Anil & Anil & Anil & Anil & Anil (Formerly hown as Anil Kakhrestha & Co.)
Chartered Accomments
FRN No. 013788N

R. Vandharajan
R. Vandharajan
Partner
Membership No.207728

**NEW DELHI S.
Place: Gurugrum
Date: 11.05 Balka

Salyam Director DIN-03197200

For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

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Livana Builders & Developers Private Limited U45201DL2006PTC148150

15, Shivaji Marg Moti Nagar, New Delhi 110055

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2018

1 Corporate information

Livana Builders & Developers Private Limited is a company incorporated under the provision of Companies Act, 1956 read with relevant provisions of companies Act 2013 on 31st March 2006. The company is primarily engaged in the business of construction, development and sale of real estate properties in India.

2 Standards, not yet effective and have not been adopted early by the Company

Information on new standards, amendments and interpretations that are expected to be relevant to the financial statements is provided below.

Ind AS 115 'Revenue from Contracts with Customers' (Ind AS 115)

There is one new standard issued by MCA (not yet effective) for revenue recognition which overhauls the existing revenue recognition standards Ind AS 18 – Revenue and Ind AS 11 – Construction contracts. The new standard provides a control-based revenue recognition model and provides a five step application principle to be followed for revenue recognition:

- i. Identification of the contracts with the customer
- ii. Identification of the performance obligations in the contract
- iii. Determination of the transaction price
- iv. Allocation of transaction price to the performance obligations in the contract (as identified in step ii)
- v. Recognition of revenue when performance obligation is satisfied.

The effective date of the new standard has not yet been notified by the MCA. The management is yet to assess the impact of this new standard on the Company's financial statements.

3 Significant accounting policies

a) Basis of Preparation of Financial Statement

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) & the provisions of the Companies Act, 2013 ('Act') (to the extent notified) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and Companies (Indian Accounting Standards) Amendment Rules, 2017.

| The financial statements for the year ended | March 31, 2018 were authorized and approve | d for issue by the Board of Directors on |
|---|--|--|
|---|--|--|

b) Use of estimates

The preparation of financial statements in conformity with IND AS requires management of the company to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognised in the current and future periods.

The management has used the estimates in preparation of Ind AS financial statements as at April 01, 2015 which are consistent with the estimates as at the same date made in conformity with previous GAAP.



Livana Builders & Developers Private Limited U45201DL2006PTC148150

15, Shivaji Marg Moti Nagar, New Delhi 110055

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2018

c) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it is:

- Expected to be realised or intended to sold or consumed in normal operating cycle
- . Held primarily for the purpose of trading.
- · Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period All other assets are classified as non-current.

A liability is classified as current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

d) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is necessary to complete and prepare the asset for its intended use or sale. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. Capitalisation of borrowing costs is suspended in the period during which the active development is delayed due to, other than temporary, interruption. All other borrowing costs are charged to the statement of profit and loss as incurred.

e) Property, plant and equipment

Properties plant and equipment are stated at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognised in statement of profit or loss as incurred.

Depreciation and useful lives

Depreciation on property, plant and equipment is provided on the straight-line method, computed on the basis of useful lives prescribed in Schedule II to the Companies Act, 2013

Transition to Ind AS

On transition to Ind AS, the Company has elected to continue with the carrying value of all its property, plant and equipment recognised as at 1 April 2015 measured as per the provisions of Previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.



Livana Builders & Developers Private Limited U45201DL2006PTC148150

15, Shivaji Marg Moti Nagar, New Delhi 110055

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2018

f) Income taxes

Tax expense recognised in profit or loss comprises the sum of deferred income tax and current tax not recognised in other comprehensive income or directly in equity.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income-tax Act.Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred income taxes are calculated using the liability method. Deferred tax liabilities are generally recognised in full for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that the underlying tax loss, unused tax credits or deductible temporary difference will be utilised against future taxable income. This is assessed based on the compamies's forecast of future operating results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss or credit. Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside statement of profit and loss is recognised outside statement of profit and loss (either in OCI or in equity).

Minimum alternate tax ('MAT') credit entitlement is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the ICAI, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT credit entitlement. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is not reasonably certain that the Company will pay normal income tax during the specified period.

g) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, demand deposits with banks/corporations and short-term highly liquid investments (original maturity less than 3 months) that are readily convertible into known amount of cash and are subject to an insignificant risk of change in value.

h) Provisions, contingent assets and contingent liabilities

Provisions are recognized only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.

Contingent liability is disclosed for:

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

Contingent assets are not recognized. However, when inflow of economic benefits is probable, related asset is disclosed.



Livana Builders & Developers Private Limited U45201DL2006PTC148150

15, Shivaji Marg Moti Nagar, New Delhi 110055

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2018

i) Financial instruments

Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition.

Subsequent measurement

Non-derivative financial instruments

(i) Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(iv) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments. Refer note no 8

j) Fair value of financial instruments

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

k) Earning Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period.

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

l) Significant management judgement in applying accounting policies and estimation uncertainty

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the related disclosures.

Significant management judgements

The following are significant management judgements in applying the accounting policies of the Company that have the most significant effect on the

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

Fair value measurements— Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management uses the best information available. Estimated fair values may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

m) Revenue recognition

Revenue is recognized on accrual basis to the extent that it is probable that the economic benefits will flow to the company and the revenue can be

n) Inventories

Inventory is valued at lower of cost or net realizable value as per IND AS 2.





Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar , New Delhi 110055

Notes to the Financial Statements for the period ended 31st March 2018

| | | ('Amount in Rs) |
|--|----------------------------------|----------------------------------|
| Particulars | As at 31 March 2018 (Audited) | As at 31 March 2017 (Audited) |
| ASSETS | | |
| NON-CURRENT ASSETS | | |
| 4. Investments in partnership firm(DLF Gayatri Developers) | 220,510,947 | 220,510,947 |
| | 220,510,947 | 220,510,947 |
| 5. OTHER NON-CURRENT ASSETS | | |
| Advances for land purchase | 27,783,572 | 25,000,000 |
| Less: provision for doubtful advances | (25,000,000) | • • |
| | 2,783,572 | 25,000,000 |
| 6. CASH AND CASH EQUIVALENTS | | |
| Balances with banks | | |
| - current accounts | 889,567 | 733,407 |
| - Bank deposits | | - |
| | 889,567 | 733,407 |
| | 889,567 | 733,407 |



Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar, New Delhi 110055

Notes to the Financial Statements for the period ended 31st March 2018

| | As at 31 March 2018 (Audited) | As at 31 March 2017 (Audited) |
|--|----------------------------------|-------------------------------|
| EQUITY | | |
| 7. EQUITY SHARE CAPITAL | | |
| (A) Authorised, issued, subscribed and paid-up share capital and par value per share Authorised | | |
| 10,000 (previous year - 10,000) equity shares of 10 each fully paid | 100,000 | 100,000 |
| | 100,000 | 100,000 |
| Issued, subscribed and paid-up share capital | | |
| 10,000 (previous year - 10,000) equity shares of(₹)10 each fully paid | 100,000 | 100,000 |
| | 100,000 | 100,000 |

(B) Reconciliation of numbers of equity shares outstanding at the beginning and at the end of the period/previous year

| Equity shares | As at 31 Mar (Audite | | | March 2017 udited) |
|--|-------------------------|---------|---------------|-----------------------|
| | No. of shares | Amount | No. of shares | Amount |
| At the beginning of the period/previous year | 10,000 | 100,000 | 10,000 | 100,000 |
| Add: Change during the period | - | - | - | - |
| At the end of the period/previous year | 10,000 | 100,000 | 10,000 | 100,000 |

(C) Rights, preferences and restrictions attached to equity shares:

The Company has only one class of equity shares having a par value of `10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after setting off all liabilities. The distribution will be in proportion to the number of equity shares held by the share holder.

(C) Details of shareholders holding more than 5% shares in the company

| Equity shares | As at 31 Marc (Audited | | | 31 March 2017 (Audited) |
|--------------------------|---------------------------|-----------|--------------|----------------------------|
| | No. of shares | % holding | No of shares | % holding |
| DLF Home Developers Ltd* | 10,000 | 100% | 10,000 | 100% |

(D) Shareholding in the Company of the Holding Company, Ultimate Holding Company and their subsidiaries / associates in aggregate:

| Class of shares | Shareholder | Relation | As at 31 March 2018 (Audited) | As at 31 March 2017 (Audited) |
|-----------------|---------------------------------|--------------------|-------------------------------------|-------------------------------------|
| | DLF Home Developers Limited* | Holding Company | 10000 | 10000 |

^{*}Note - Pursuant to sanction of Scheme of arrangement involving amalgamation of four companies and demerger of real estate undertaking of DLF Universal Limited with DLF Home Developers Limited vide Order dated 11.11.2016 of the Hon'ble High Court of Delhi at New Delhi and Order dated 29.03.2016 of Punjab & Haryana at Chandigarh filed with ROC on 25th November, 2016. The Company has become Wholly-owned Subsidiary of DLF Home Developers Limited.



(Amount in Da)

Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar, New Delhi 110055

Notes to the Financial Statements for the period ended 31st March 2018

| | | ('Amount in Rs) |
|---|---|-----------------|
| 8. TRADE PAYABLES | | |
| Audit Fees payable / expenses payables / other trade payables | 80,748 | 11,500 |
| Due to related parties: | · | , |
| Amount payable for Land cost | 243,122,000 | 243,122,000 |
| Subsidiary/fellow subsidiaries and other entities | 3,080,412 | 80,412 |
| | 246,283,160 | 243,213,912 |
| | , | |
| 09. OTHER CURRENT LIABILITIES | | |
| Statutory dues / Others | 7,477 | - |
| | 7,477 | - |

(This space has been intentionally left blank)



Livana Builders & Developers Private Limited U45201DL2006PTC148150 15,Shivaji Marg Moti Nagar , New Delhi 110055

Notes to the Financial Statements for the period ended 31st March 2018

| ('Amount in Rs' |
|-----------------|
|-----------------|

| Particulars | As at 31 March 2018 (Audited) | As at 31 March 2017 (Audited) |
|---|----------------------------------|----------------------------------|
| 10. OTHER INCOME | | , , |
| Profit/(loss) from partnership firms | - | 114 |
| | | 114 |
| | | 114 |
| 11. FINANCE COSTS | | |
| Guarantee and bank charges | | 230 |
| | - | 230 |
| 12. OTHER EXPENSES | | |
| Rent | | |
| Profit/(loss) from partnership firms | + | • |
| Rates and taxes | 2,574 | 2,124 |
| Legal and professional | 83,482 | 92,002 |
| Payment to auditor | | |
| Audit fee | 43,167 | 22,000 |
| Service tax/GST | 7,770 | 3,300 |
| Provision for Doubts Debts | 25,000,000 | - |
| | 25,136,993 | 119,426 |
| 13. Loss per share (₹) | | |
| Loss for the period attributable to equity shareholders | (25,136,993) | (119,542) |
| Weighted average of equity shares outstanding | 10,000 | 10,000 |
| Nominal value of equity share (\$) | 10.00 | 10.00 |
| Basic and diluted loss per equity share (₹) | (2,513.7) | |
| Zame and crimed 1000 per equity state (1) | (2,313.7) | (11.95) |

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Livana Builders & Developers Private Limited U45201DL2006PTC148150 15, Shivaji Marg Moti Nagar, New Delhi 110055

Notes to the Financial Statements for the period ended 31st March 2018

14. The net worth of the Company as at March 31, 2018 has been completely eroded. However, the ultimate holding company has assured continued financial support for the future operations of the Company. Based on this, the financial statements have been prepared on a going concern basis.

15. Payment to Auditor

('Amount in Ra)

| | | \ <i>,</i> |
|-------------|---|---|
| Particulars | For the year ended 31st March 2018 (Audited) | For the year ended 31st March 2017 (Audited) |
| Audit fee | 43167 | 22000 |
| GST | 7770 | 3300 |
| Total | 50937 | 25300 |

16. Previous period figures have been regrouped and recasted wherever considered necessary.

17. As the error due to wrong distributaion of profit/(loss) by partners ship firm discovered during period 2017-2018, relates to the previous year ended 2014-15,2015-16, 2016-17 due to this the comparative figures in the balance sheet and statement of profit and loss for the year ended 31 March, 2017 have been restated by giving effect to each of the affected financial statement line items. Accordingly loss from Partnership firm wrogly booked in previous year 2014-15 & 2015-16 amount of Rs 54,86,865 reversed from retained earning and loss pertain to previous year 2016-17 amount of Rs 14,65,713 is reversed from Statement of profit and loss account of the year 2016-17, with a consequential impact on Current liabilities, Trade Payable has been deceresed by Rs. 69,52,578/-

18. No provision for tax for the period has been made in the accounts as there is no taxable income under the provisions of the Income-Tax Act 1961. The Company follows notified IND AS 12 - Income Taxes, as per section 133 of Companies Act, 2013 read with rules made thereunder. The Company has carry forward business loss under the Income Tax Act 1961 and it is not determinable as to when it is likely to have the taxable income. Accordingly, as per IND AS 12 issued by the Institute of Chartered Accountants of India, the deferred tax asset have not been recognized in these financial statements as it is not probable that taxable income will arise in the foreseeable future.

19. The Company is engaged in the business of Real Estate, which as per Ind- AS 108 "Operating Segments" of Companies (Accounting Standard) Rules, 2006, is considered to be the only reportable business segment. The Company is operating only in India and there is no other significant geographical segment.

Nil

20. Related party Disclosure

a. Names of related parties and related party relationship

Holding company Ultimate hoilding company DLF Home Developers Limited DLF Limited (up to 11-Mar-2018)

DLF Gayatri Developers

Rajdhani Investments & Agencies Private Limited (w.e.f. 12-Mar-2018) ·

Subsidiaries

Partnership

Rational Builders & Developers b. Related parties with whom transactions have taken place during the period/previous year

DLF Home Developers Limited *

DLF Gayatri Developers

c. Related party transactions

| | | | | ('Amount in Ra |
|--|-------------|-------------|-------------|----------------|
| Description | Holding Con | прапу | Asso | ciates |
| _ | 31-Mar-2018 | 31-Mar-2017 | 31-Mar-2018 | 31-Mar-2017 |
| Transaction during the period/ previous year | | | | |
| Share of profit / (loss) in partnership firm | | | - | |
| Balance at the period/previous year | | | | |
| Equity share capital | 100,000 | 100,000 | - | - |
| Interest receivable - DLF Gayatri Developers | 1 | · l | - | • |
| Rational Builders & Developers(payable) | | | 243,122,000 | 243,122,000 |
| Mangement expense payable | - | - | | |
| Investment in partnership firm | - | - | 220,510,947 | 220,510,947 |
| DLF Gayatri Developers(Recoverable) | - 1 | | | |
| DLF Gayatri Developers(payable) | 1 1 | | 3,080,412 | 80,412 |

*Note - Pursuant to sanction of Scheme of arrangement involving amalgamation of four companies and demerger of real estate undertaking of DLF Universal Limited with DLF Home Developers Limited vide Order dated 11.11.2016 of the Hon'ble High Court of Delhi at New Delhi and Order dated 29.03.2016 of Punjab & Haryana at Chandigarh filed with ROC on 25th November, 2016. The Company has become Wholly-owned Subsidiary of DLF Home Developers Lamited.





21. Capital commitment and contingent liability not provided for.

| Particulars | 31-Mar-18 |
|--|-----------|
| Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances) | Nil |
| Other Commitments | Nil |

22. As per the information available with the Company, no transaction have been entered with suppliers as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Therefore, no disclosure are made as required under the said Act.

23. Financial Risk & Capital

In the course of its business of real estate development, the company is exposed to a number of financial risks credit risk, liquidity risk and market risks.

Credit risk refers to a risk that the counterparty will default on its contractual obligations resulting in financial loss to the company. Credit risk arises on liquid assets, non-current financial assets, derivative assets, trade and other receivables. The company does not have any of the above assets and hence it is not exposed to any credit risk. In respect of cash and cash equivalents, the said amount is in current account with Scheduled Bank where chances of default are minimum. The maximum exposure to credit risk is equal to the carrying amount of the company's financial Assets.

Liquidity risk is the risk that the company may encounter difficulties in meeting its obligation associated with financial liabilities that are settled with delivering cash or other financial assets. The company does not foresee any serious liquidity problems as it has adequate financial statements from the Holding/Ultimate Holding Company.

For and on behalf of Anil & Anil (Formerly known as Anil Kulshrestha & Co.) Chartered Accountants FRN No. 013768N

R. Varadharajan

Place: Gurugram
Date: 11.05.2018

For and on behalf of the Board of Directors of Livana Builders & Developers Private Limited

> Satyam Director

Director DIN-03197280 Ajay-Gauri Director DIN-00003523

CONSOLIDATED FINANCIAL STATEMENTS 31-Mar-2018 **Particulars** AI AI TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL NON CONSOLIDATED 31-Mar-2018 CONSOLIDATED DLF GROUP DIIDL-I HOMR GROUP CYBER-GROUP HOTEL GROUP FINVEST GROUP ENTITIES / PARTIES ENTITIES (SUBSIDIARY CO / FIRMS, IT VENTURES) ASSETS 04-CETTCHI AMELI (a) Property, Plant and Equipment (b) Capital work is progress (c) Inventoria Property (d) Goodwill (c) Other Intaggibles assets (I) Intensibles assets under devolutionsent (g) Haspelal Assets (i) Lovestments 2,205.11 2,205.11 2,205.11 (ii) Trade receivables (iii) Long-term loans (iv) Other Financial assets (h) Deferred tax assets (net) (f) Assets for Non Current use (i) Other non-current assets 27.84 27.84 Corress assets (a) lavennocks (b) Passelel Assers (i) Trade receivables (ii) a) Cash and cash equivalents 8.90 8.90 b) Other Bank Balances (ill) Current investments (Iv) Short-term loans (v) Other Financial assets (c) Arrets for Current tax (d) Assets beld for sale (c) Other correct assets TO A CONTROL OF THE PROPERTY O **EQUITY AND LIABILITIES** harcholders' funds (a) Shere capital 1.00 1.00 1.00 (b) Parintre capital A/c (c) Pertocrs current A&c (d) Other Equity -(i) Retained Families (222.07) (222.07) (ii) Reserves Share application money pending allotment Minority Interest (a) Capital (b) Preferece Shares (c) Reserves (d) Profit and loss fon-current Habilities (a) Financial Liabilities (i) Long-term becrowings (i) Trado Payables (ii) Other Plancis! Liabilities (b) Long-term provisions (c) Deferred tax Habilities (Net) (d) Other non current liabilities Servent Bahillities (a) i-înanciai Liabilițies (i) Short-term borrowings (ii) Trade payables 2,462.83 0.81 2.462.02 2,431,22 30.80 (iii) Other Flancial Liabilities (b) Short-term provisions (c) Liabilities related to assets held for sale (d) Liabilities for Correst tax

G New Jan M

| SOLIDATED FINANCIAL STATEMENTS | 31-Mi | r-201 7 | | | | | TOTAL | TOTAL | TOTAL |
|--|--|--|---|---|---|---------------------------------------|--|--|---------------|
| SOLDATED PINANCIAL STATEMENT | Livens Balldon & Develo | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL BOME GROUP | CYBER- GROUP | HOTEL GROUP | PINVEST GROUP |
| Particulars | As At 31-Mer-2018 | NON CONSOLIDATED ENTITIES / PARTIES | CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, JT VENTURES) | DLF GROUP | DEDI-1 | BOWE OWAY | | | |
| | | | | | | | | - | |
| VENUE | | | • | | | | - 1989 ST - | | |
| more from experations | | l | ** . *** ** ** <u>***</u> | 100 m | 1.7 - 2.7 - 1.7 - | | 161614 611 | | |
| er Income | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 7 - 7 | (· · · · · · · · · · · · · · · · · · | K12-7 | | | | | |
| al Revenue | | | , | | | | | • | |
| PENSES | | | - | • | 1 : | | - | • | |
| PRINCES It of constructed proporties and development rights / charges | 1 | | | | 1 : | | • | • | Ì |
| player benefits expense | | | • | • | 1 | · ' | • | | 1 |
| onco costs | 1 1 | | | 1 | ١. | | The state of the s | * ** · · · | |
| proclation and paramitration expense | 251.37 | 231,37 | <u> </u> | 202 122 122 17 1221 | - 100 - 200 - | | | 7 77 | |
| | 7 553 107. 25137 | 23137 | 1 - 19 0 10 10 10 10 10 10 10 10 10 10 10 10 1 | 7 7 77 37 | TO THE PARTY OF | · · | Service of County | l' . | l |
| proclation and unmortization expense ex expenses all expenses (ii) before exceptional and charactelinary items and use | 71 15 TO 15 15 CASTA | 0 77 m 25 m (2513) | Mark the state of the state of | | <u> </u> | - | 4.4 (2.22) | | |
| (is before exceptional and correctliners including and any | T | | 200 100 200 200 | 12 | | | | l | |
| cotlonal items (not) | 72513 | 7 (251.3) | nr | ļ" | <u>. L</u> | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 19. 18. 18. 18. 18. 18. 18. 18. 18. 18. 18 | लाहर । | 1 |
| offi before extraordinary items and tags in a property from the property f | ¬ | | A 100 JULY 100 TO 100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | FROM STATE | 19 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 1 | 1 | | 1 |
| recedinary Rems | <i>福岡</i> → (2513 | Marra (2017) | 1) - 20,000 - 1,000 - 1,000 | Γ. | . L - | 1 | | - | |
| or exponse of continuing operations | ¬ • | | | 1 | · I | 1 . | 1 - | ٠ - | ì |
| Current fact | • | | : [] | 1 | • 1 | 1 - | | <u></u> | |
| Seart madic amiliferates | | 1 | . I | | A SWITT HAND IN A | 1 4 7 1 1 1 1 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 1 |
| Deformed tens of (Cost) for the period from continuing operations | | m 25/25/25/13 | 7 | 200 1 TO 1 | . 1, 2, 4, 2 | | • | 1 | |
| off Coast for the period from continuing operations | 1, 13, 25, 4, 18, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19 | " | . } | · | [] | | To the constitution of the | | |
| hast Of Loss/(Profit) in Associates-Net | 1 : | · | | 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 | Burs 10, 7, 7552 | | 4 | | : I |
| nest Of Loss/(Profit) in Associates-Net imply interest of tr (Coss) for the period after tax & Entracidinary Inguis | 20 - 10 - 13 - 1-16 (QSL) | 7 | We determine the | E TAN COM A SEC. | . - | | 1 : | <u> </u> | |
| rofit (Cost) for the period after tax of Extraordinary Heppe | | 1 | - 1 | | · l | 1 1 1 122 1 1 | 7 Car, 50 - 20 9 2 | 1777 | <u> </u> |
| rolls/(loss) from discontinuing operations | | | * 1 | Carrier Rogers of the con- | The same was a same | | 5 1. 1. 12 - 18 Cap 1 22 | ां इंट्री | ! |
| order (Coas) for the period after text as a second of the continuing operations as expense of discontinuing operations (unique text) provided the continuing operations (unique text) | 12 1 TO 18 19 19 19 19 19 19 19 19 19 19 19 19 19 | and the second second | TO 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 | Burney Br. Carre | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | •] |
| oft/(ost) from discontinuing operations (after sex) | (25 L) (1 4 L) (1 4 L) (1 4 L) (25 L) | יו פיני איני איני איני איני | | T - | • | ' I | - | ì | • |
| | | 1 | 7.1 | • | - [| | 1 - | ! | ٠١ . |
| and the second s | | · | 11 | • | •] | 1 | ì | i | |
| (ii) Income tax relating to items that will not be reclassified | 1 | ì | 1 | L | | 1 . | | . [| - |
| to back ou joss | | · } | _ \ | • | - 1 | ' | | · [| • |
| | · · | · | 11 | • [| • 1 | · [| 1 | | |
| (ii) Income tax relating to items that will be reclassified to | | 1 | | | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 144 C 17 | |
| and to an last | _ <u> </u> | | 9 1 3 5 5 4 3 7 19 W. A | を開発した話する。 | 100000 | 1 1000 1000 | 王金 经发货净 | | 4. I'' |
| process and the same for the period (Commission Profit) | LOTO Branch Comment | 10 14 July 10 15 15 15 15 15 15 15 15 15 15 15 15 15 | in letter British | 15 Miles 18 18 18 18 18 18 18 18 18 18 18 18 18 | | | 1033 | 5) 7 <u>48 ** </u> | |
| Total Compenhensive Income for the period (Compening Profit of the Other Compenhensive Income for the method | | 法的可以不是 | 14.23年为16.45 | 經濟(4) 7分段 | base to management | | - BAR SA GA SAG | | <u></u> |
| - Olice Compensative | 国际国际的国际企业 | (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | 20 7 - 52 757 37.57 | # 2. 18 11 - 15 15 | 2 | | + | | |
| and Office Companionally largest for the period of productions) when QCI | A. S. J. W. 1 4 (17 Sept. (25) | 37) (23) | | | | | | | |
| Profit (See) after (A.) | | <u> </u> | | | | | | | |
| Basic Basic | | | | | | | | | |



| ONSOLIDATED FINANCIAL STATEMENTS | 31-Ma Liyana Builders & Devek | pera Private Limited | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL | TOTAL |
|---|----------------------------------|---|--|----------------|-------------------|--------------------------|--|-----------------------|-------------------|
| Particulars | As At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, IT VENTURES) | DLF GROUP | DHDL-i | HOME GROUP | CYBER-GROUP | HOTEL GROUP | FINVEST GROUP |
| | | | | | | | | | |
|) INVESTMENTS | | | • | • 1 | • | • | | | |
| Equity instruments | 1 | | - 1 | • | - [| - | • | | |
| in subsidiaires | 1 | | | - 1 | • | • | • | _ | |
| in Joint ventures | · · | _ 1 | i ! | - 1 | • | • | • | | |
| In Associates | - | | - i | - 1 | • | - | • | • | |
| In Controlled special purpose emitics | - | | .1 | . | - | • | • | • | |
| In other companies | · 1 | | | . \ | | • | • | • | |
| Less Provision for diministics in value | • | | l _ l | | | • | • | • | |
| reference shares | • | • |] | _ 1 | • | - | - | • | |
| In subsidiatres | - | • | [- [| | | - | • | • | l . |
| In Joint vontants | - | | · 1 | _ [] | • | | • | | 1 |
| In Associates | • | • | 1 '1 | | • | | - | • | 1 |
| in Controlled special purpose curities | - | | i 'l | <u> </u> | | - | - | · | 1 |
| in other companies | - 1 | | | | | | | | Į. |
| Less Provision for diministion in value | | - |] - | • | - | | | | |
| Government or trust securities | - 1 | - | • ! | • | _ | | i - | | Ī |
| Debentures / Bonds | l | | 1 | • ! | | 1 . | | | |
| Mureal funds | | | - | •] | • | 2.205.11 | | | 1 |
| | 2,203,11 | | 2,205.11 | · | • | 1 | Ι. | | |
| Partnership Circus | | - | | • ' | • | | | | |
| Through ESOP transfer Others | 1 | i - | 1 . <u>.</u> | l | | | The state of the s | 11-30 SESSO 7 - 11-11 | 2 . * . • . • • • |
| Others | 2507 Ed. 200 m Sur Charge 4.1 | CONTROL CONTROL | . P. A 22 - 205.11 | 1.39 . 12 . 25 | The second second | Francisco - 607 2,203,11 | 1 2 | | · · · · · · |

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CONSOLIDATED FINANCIAL STATEMENTS

31-Mar-2018

| CONSOLIDATED FINANCIAL STATEMENTS (in East) | Livana Builders & Deve | ar-2018 Inners Private I Imbed | | | | | | | |
|---|------------------------|--|--|---------------------------------------|-----------------|---------------------------------------|-----------------------|----------------------|--|
| Particulars | As At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, JT VENTURES) | TOTAL DLF GROUP | TOTAL DEDL-1 | TOTAL HOME GROUP | TOTAL CYBER- GROUP | TOTAL HOTEL GROUP | TOTAL FINVEST GROUI |
| TRADE RECEIVABLES | <u> </u> | | | | | | | | |
| Trade receivables Secured, considered good | | Τ . | | · · · · · · · · · · · · · · · · · · · | ., | | | | |
| Utagonared, considered good | : | ! : | : | :1 | :1 | | - 1 | - | |
| Doubtis | | | - | • | - | | | - | |
| Others | | | • | - | - | - | - | • | |
| Loss : Allowance for bad and doubtful debts | 1 | | .: '.= | · · · · · · · · · · · · · · · · · · · | | | : | | <u>.</u> |
| Trade receivable -Others | | | | | | | | | |
| Directors Amount due from Private Company | : | 1 : | • | -1 | • | • | - | | |
| Firms in which director is partner | 1 |] : | : | :1 | :1 | :1 | :1 | - | |
| Amoducs | | | - | • | | | | - 1 | |
| Other Related party Rent Equalitation Reserve | 1 | 1 : | • | • | - | - | • | • | |
| Inbilled receivables | |] : | : | :1 | :1 | : 1 | : 1 | : | |
| otal | | 1 T TO 1 T | | | | | • | , | _ |
| LONG TERM LOANS | 1 | | | | | | | | |
|) SECURITY DEPOSITS | 1 | | | | | | | | |
| count, considered about | - | | • | - 1 | | -1 | .1 | | |
| Junecusud, considered good Desiratai | - | | • | - | . | - | . | - | |
| Journal Less : Allowance for bod and doubtful deposits | 1 : | : | [] | : 1 | • | • | - | • | |
| cay ; Allowance for bad and doubtful deposity Total (A) (and for the form of | र्मुक्रम सुद्रम है | ***** | | | · | ` | | | |
| D LOANS TO RELATED PARTIES | | | | | | | | | |
| Source, considered good Holding Company / Subsidiaries | ! : | | • | | • | - j | • | • | _ |
| Joint ventures | 1 : | 1 : | l : ! | :1 | : | | :1 | : | |
| Associates | | | • 1 | - | - [| - | . | • | |
| Partnership Firms Nascound, considered good | | • | - | • | - [| • | • | | |
| Holding Company / Subsidiaries | 1 : | 1 : | : | :1 | | - 1 | | : | |
| Joint ventures | | | [| | - | - 1 | . | - 1 | |
| Associates | - | - | - | - [| • [| • | • | - | - |
| Farmership Firms inscress accrued on Loans - (receivable at the time of principal payment) | 1 : |] | : | :1 | : [| :1 | <u>:</u> [| • | |
| Doubelal . | 1 |] |] | | : | :1 | : | : | |
| Long to Others | | - | - | • | - | - 1 | - | | |
| Employee advances Kass secoverable | 1 : | 1 : | : | :1 | 1 | - | - | - | |
| Share / Debennare application money paid | |] | · . | | : | : | :1 | : | |
| Dividend renetvable from subsidiary companies | | - | • | - 1 | • [| - [| | | |
| Intercorporate deposits Derivativo Asses | 1 : | 1 : |] | :1 | - 1 | :1 | - | • | |
| Finance Lease Receivable | : | ' : |] | | <u>.</u> } | :1 | : | : | |
| Interest accresol on debentum | | | - 1 | • | - | - | • | • | |
| Loss; Provision for doubtful advances/receivables Total (B) Total (A+B) | | | | , , _ | | | -, - | | |
| Total (A+B) | | 2. | | | | | | | - |
| O OTHER FINANCIAL ASSETS | | | | | | | | | |
| Advances accoverable in cash | | | · - I | | | 1 | | | |
| Secured | | 1 - | : | - | :1 | ; | : | : | |
| Unsecured Derivative Assets | | - | · | - | • | - | . | - | |
| Derfvestive Assets Bank Deposits More than 12 months materity | 1 : | | : | : | <u>:</u> | <u>:</u> | • | • | |
| Investment I redeemable instruments | | | | :1 |] | [] | : | : | |
| Other advances | | i - | • | • | - 1 | - | • | • | |
| Less : Provision for doubtful advances/receivables Total | 7.74 | | | | | | | | |
| | | | | | | | | | |
| | <u> </u> | , | | | | · · · · · · · · · · · · · · · · · · · | | | |
| DEFERRED TAX ASSETS | | | : | : 1 | : | ١٠ | - | • | |
| Deferred tax asset arising on account of : | 1 : | | | * I | | :1 | - 1 | | |
| Deferred text asset arriving on account of : Provision for : Carry forward of mabsorbed business losses | | : | ļ - ļ | - 1 | | | - 1 | | |
| Deferred tex mast arriving on account of : Provision for : Carry forward of mabsorbed business losses Carry forward of mabsorbed Depreciation | : | : | : | :] | - [| - [| ; | -] | |
| Deformed tax asset seriaing on account of : Provision for : Carry forward of anabsorbed business losses Carry forward of anabsorbed Depreciation Carry forward of long term capital loss | | | : | | | : | : | - | |
| Deformed tax asset as failing on account of ; Provision for . Carry forward of anoborobed business losses Carry forward of anoborobed Depreciation Carry forward of long term capital loss Expenditure de to PAL. Ale but allowable for text purposes in subseq Provision for doubthal debat and advances. | | | : | | | : | | | A STATE OF THE PARTY OF THE PAR |
| Deformed text asset surfacing on account of ; Provision for : Carv forward of anabsorbed business losses Carv forward of anabsorbed Depreciation Carv forward of long term capital loss Expenditure de to Pell. Act but allowable for text purposes in subsequently for doubtful debts and advances Dimination in value of investment | | | | | • | | | | 100 |
| Deformed tax asset sarising on secousts of: Provision for: Carry forward of musbocrbed business losses Carry forward of inabsected Depreciation Carry forward of iong tenn capital loss Expenditure de to Péti. Ale but allowable for text purposes in subseq Provision for doubtild debts and advances Dirination in value of investment Defined benefit places | : : : : : | | | | • | : | : | | |
| Carry forward of mashsorbed beatiness losses Carry forward of enableached Depreciation Carry forward of long term capital loss Expenditure de to Pét. Ade but allowable for text purposes in subseq Provision for doubtful debts and advances Diministrion in value of fireculament | | | | | | | | - | |
| Deformed tax asset serialing on account of : Provision for : Carry forward of antabsorbed business losses Carry forward of antabsorbed Depreciation Carry forward of long term capital loss Expenditure de to P&L Ab tota filowable for text purposes in subseq Provision for doubtful debts and advances Diministion in value of investment Defined benefit place Prisinguly expenses | | | | | • | | - | | () () () () () () () () () () |

| ONSOLIDATED PINANCIAL STATEMENTS | 31-M2 Livana Sulidera & Devel | er-2818 mers Private Limited | | | | | | | |
|--|----------------------------------|---|--|--------------------|----------------|---|-----------------------|----------------------|------------------------|
| la laca) Particulart | Ar At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / | TOTAL DLF GROUP | TOTAL DHDL: | TOTAL HOME GROUP | TOTAL CYBER- GROUP | TOTAL HOTEL GROUP | TOTAL FINVEST GROUP |
| | | | FIRMS, JT VENTURES | | | | | | |
| Fair Value (brough Other Comprehensive Income | - | • | • | • | • 1 | • • | - | - | |
| Convertible prestrence shares | | | - | • | - 1 | • | | <u> </u> | |
| Fair Value of Dobt Instruments | | · · | - | - | • | · - 1 | i I I | | |
| Defirmed tex On INDAS adjustments | | - | - | • | • | |] |] | |
| eferred tax Hability arising on account of : | | | - | - 1 | • 1 | <u>- </u> | I | _ : | |
| Decradation. | | | • | • | • 1 | <u>:</u> | <u> </u> | | |
| Deduction cluimed under section 24(b) of the of the Income tax Art, 19 | ٠ . |] - | • | - | 1 2 1 | | _ ' | | |
| Pre construction period interest allowed in current year | | | - | | | | | | |
| Deferred tax On INDAS adjustments | | 7 7 2 7 7 7 7 7 7 1 5 1 · | | | | | | | |
| olat 18 13 | | | <u>.</u> | | | | | | |
| ASSETS FOR NON CURRENT TAX | | | | | | | | · · | |
| corne Tax Paid | - | - | - 1 | - | • |] | I | 1 | |
| cas - Provision for Tax | | | - 1 | - | | | i | l - | |
| ess - Other adhystments | <u> </u> | <u> </u> | | | | | | | |
| netal and a series | <u> </u> | 7 7 1 1 | | | | | <u> </u> | · | |
| | | | | | | | | | |
| OTHER NON-CURRENT ASSETS | | | | | • | • | - | | |
| divarious recoverable in kind Secured | 1 . | 1 - | | _ | - | ٠ . | |] - | |
| Limecured | | l . | | • | | · - | | - | |
| Constitutory authorities | | | - | - | • | | | · - | |
| Julya Tulyanos | | 1 - | • | • | | • | • | | |
| Africans to contractions / suppliers | | 1 - | - | • | } • | | · • | ' | |
| Avance for lead purchase | 277,84 | 277.84 | • ` | • | | - | ' | | l |
| Present Expenses | | 1 - | | • | | · · | • | | ľ |
| Cenvat / Service tex receivables | 1 . | | | | ٠ . | | 1 . | | (|
| Deferred Expenses | | | | • | | · • | 1 : | 1 . | |
| access tex paid (not of provisions) | | 1 | | • | | | l : | 1 : | |
| Personal agent of land | | 1 :. | | • | | I : | 1 . | | |
| ose - Provinios for doubtist advances/receivables | (250,00 | | · · | | : | | | 7 7 7 | |
| The second secon | 27.84 | 27.84 | 4/-2-17 | | | <u> </u> | | | • |

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.. CONSOLIDATED FINANCIAL STATEMENTS 31-Mar-2018 (" in (acy) Livana Bullders & Developers Private Limite **Particulars** As At TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL 31-Mar-2018 NON CONSOLIDATED CONSOLIDATED DLF GROUP DHDL-I HOME GROUP CYBER-GROUP HOTEL CROUP FINVEST GROUP ENTITIES / PARTIES ENTITUES. (SUBSIDIARY CO/ FIRMS, JT VENTURES 10) INVENTORIES

A) WORK IN PROGRESS

i) Land and Constructed properties Land, plots and development cost thereof Land and construction work in propess Development/construction materials II) Development rights payments under agreement to purchase land / development right/ constructed properties To subsidiary companies To firms in which the Company and/or its subsidiary companies and/a a parts To others #Total (A) . इस्तार विकास सम्बद्धाः स्टब्स्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रिक्ट क्रि 6) Finished buildings including fand and related equipments (Rented) Prec hold Total (APD 114-65) Leve; depreciation on rented buildings and related equipments

Total (B): C) Others
Food & Beverages Stores & Spares Goods in Transit Finished Stock
Total (A+B) II) TRADE RECEIVABLES A) Trade receivables Secured, considered good Unaccured, considered good Less; Provision for bad and doubtful debts
Totals. 5) Trade receivable -Othera Directors Amount due from Private Company Firms in which director is partner Associates Other Related party Rent Equalization Reserve Unbilled receivables وللطري أأني حواد والرفاع بالأخر والمحاربات 1.4 12) a) CASH AND CASH EQUIVALENTS A) BALANCES WITH BANKS Movies kept in excrow account for payment of buyback consideration II) In Current accounts 1.90 8.90 IID Bank deposits with < 3 months manying IV)With Nos Schoduled Bank in FC A/c
Total (A) 1. 8,90 (11/2) mg 27/2/-B) CHEQUES, DRAFTS IN HAND Choques on hand Drafts in hand C) CASH IN HAND "Total (A+B+C)": 13) IN OTHER BANK BALANCES () Bank belences held as margin money or as security against Borrowings Guerantees Letters of credit Other commitments Unpaid dividend bank account Bank deposits with > 3 months maturity but < 13 months
 With Non Schoduled Bank in FC A/c 13) CURRENT INVESTMENTS Il Investment in county instrumen In Joint ventures In Associates
In Controlled special purpose entities

| Section 1. | Particulars | ATAL | topers Private Limited | 70714 | | | | | | |
|--|--|-------------------------------|--|-------------------------------------|--|---|-------------------------------|--|--|-------------|
| This formula is a reference or one mention is a second or one of the control of t | | | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | ENTITIES (SUBSIDIARY CO / | TOTAL DLF GROUP | TOTAL DHDL-1 | | | | |
| be substituted by the control of the | In other companies | • | 1 | THUMS, ST VENTURES) | | | | | | |
| B. Make remarks B. Commission speak immerce catalogs Chicken for the former catalogs Chicken for the former catalogs Chicken for the former catalogs B. John remarks B. London for the former catalogs B. John remarks Chicken for the former catalogs Chicken | III) Investment in Preference chares | • | | [] | : |] : | 1 | i | •] | |
| B. Anchorder B. Anchorder B. C. Anchorder B. C. Anchorder C. Anchorder VI. Exercision to Generate or train searths VI. Exercision to Generate or train searths VI. Exercision to Generate or train search VI. Exercision to Generate or train to Genera | | • | 1 - | · : | | | | | | |
| single control of the following of the control of the control of the following of the control of | In Associates |] : | 1 :1 | <u> </u> | • | - | í · | - | | |
| An Internetional to Contention of the State Stat | In Controlled special purpose certifies | | |] | : | | • | - 1 | - | |
| Vision and the state of the sta | | • | - | - | | | | 1 :1 | • | |
| B. Judic recomment 1 and the recommend 2 and the recommend 2 and the recommend 2 and the recommend 3 and the recommend 4 and the recommend 5 and the recommend 6 and the | V) Investment in debentures / bonds | : | 1 :1 | • | • | • | | . | • | |
| In American Control and Contro | | | | | : | : | | • | • | |
| Such an expension of the control of | la Associates | • | • | - | - | | : | | : | |
| October 1997 TO THE CONTROL OF THE C | In other componies | : | | • | - | | | | | |
| United State Control of the Control | | | | : | | • | - | • | | |
| Vini berostenskie fram | | | - 1 | | | : | | : | • 1 | |
| STOCKED CONTROL CONTRO | VID levestment in partnership firms | 1 : | - | - | - | | | : | : | |
| ASSOCIATION DESCRIPTION OF THE ASSOCIATION OF THE A | VID Other current Investments | | 1 :1 | _ : | - | • | - | - | - | |
| ASSCRIPTOPOSTS Userome, consistent and of the fact of section of the section of | Telephone Control the Control of the | CONTRACTOR | 300 00 00 000 00 00 00 00 | er fer i gett gen grind fil | Startes Strategy Str | লক্ষণ ক্ষেত্ৰ <u>ক্ৰিট</u> | · · · · · · · · · · · · · · · | g 1 21 2000 € 1,040 g 10 10 | 19 T T T T T T T T T T T T T T T T T T T | |
| ASSECURETY DEPOSITS Uncomment contained acrost Dischart Contained acr | 14) SHORT TERM LOANS | | | | <u> </u> | | | ************************************** | | |
| Soored confident pace of the control | A) SECURITY DEPOSITS | | . | | | | | | | |
| Dockfeld Service and Control (Control) PROCESS OF SECURITY OF SEC | Secured, considered good | • | • | | | - | | | | |
| Light A Proposed for that and indential seconds (1996) Break of A State of Control of C | Doubthi | • | . | · | : | | : 1 | • 1 | •] | |
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| BIOLOGY DELATION ACTIVED PARTYS WHITE CONTROL OF THE CONTROL OF T | *Total (A) See See See See See See See See See Se | ग प्रस्तातक क्षात्राचन परिद्र | | | 1 (10 17) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | AMERICAN TO | | | : | |
| Modified Componer of Subsidiaries John vicentes Permentalis Films Uncreased consideration Middlina Consoure Patholistics Modified Consoure Research Modified R | (B) LOANS TO RELATED PARTIES | | | | 1 217 | THE PERSON NAMED IN COLUMN | | -0.41 | Cree Harris - Production | |
| Andrew Controlled Files Unscreed, Contributed about Notified Controlled Files Annothers Annother | Holding Company / Subsidiaries | | · - | • | • | | - | | | |
| Pentende Files Interend condition of the Control o | Joint ventures | : | : | - | •] | - | - | - 1 | :1 | |
| Unicone, considered good Notified contained behalfering Nationals Personals Firms Personals Fi | | | : | : 1 | <u>:</u> | · . | | - | - [| |
| Helding Congents Paid General John Street Helding Congents House accorded to Learn Dombdall Enables Debender accorded to Learn Dombdall Enables Debender accorded to Learn Helding Congents Helding Helding Congents Helding | remercen rums Unaccused, considered meet | • | • | | : 1 | | <u> </u> | :1 | • | |
| Another sentences Another Street Another Another Street Another Another Street Another Another Another Street Another A | Holding Company / Subsidiaries | 1 : | | - | • | - | | 11 | :1 | |
| Personation From Interest accorded to Lease Doubted it Lease to Colon Lease to Co | Join; ventures | | 1 :1 | | • | - | | - | - | |
| Interest accorded to Least Doubled Country of Double Cou | | • | -1 | :1 | :1 | : | • | - | - | |
| Doubted Loss in Offices Excisions a reflective and excess and the control of the | Interest account on Leans | | • | • | . | : | · : | :1 | :1 | |
| Employers adventures and extractive companies of the conversal of the conv | Dowbells! | 1 : | | • | - | - { | • | - | :1 | |
| Rest temperature spellaration nancer paid Divident non-twisted thou studied recomparies Interest causes Destructive Assess Traces Leaves Leaves Assess Traces Leaves Leaves Assess Traces Leaves Leave | Loom to Others | | 1 1 | :1 | :1 | : 1 | - | - | - | |
| Sheer of Debenders applications ancorer paid Orbident encrybeing the first subdistry companies Intercognosis deposits Derivative Account Designation of the State of the S | | - | | • 1 | - 1 | | : 1 | :1 | :1 | |
| Interconnection deposits per load and devoteful advences Tigrate (2) | Share / Debesture application money wild | 1 : | | • [| • | - | - | . | :1 | |
| Dertwarter Assets Please Leaves Read-while Leave 1 Provision for bod and dorted all avenues Threat (Asset) Please and the second all avenues and avenue | Dividend receivable floor autoridiary companies | 1 : | : | :1 | : 1 | • | - | - | -] | |
| Finance Large Randwith Large Provides for boat and destricts advanced (Speal (Sp. 20) Individual advanced (Sp | Intercorporate deposits | • | • | | | : 1 | : | : | - | |
| Less Providency for body and developed advanced (Control advanced Control Contr | | · . | • | • | - | - | | . : | :1 | |
| TOTAL (CARP) INTERCOLOR ASSETS Advances accordable in cash Sectored Defination of the Carp of the Ca | Less: Provision for had and doubtful advances | <u> </u> | : 1 | : 1 | • [| - 1 | - | • | - | |
| 15) OTHER PINANCIAL ASSETS Advances story-crabble in cask Socred Unscoursed U | "Total (B) 2" State of the County of the Cou | A CARLETON MARKET | The state of the s | | The same transport | | | ******* | | |
| 15) OTIER FINANCIAL ASSETS Afrances accounted to a cash Chocard Unaccurat Derivative Assets Bask Deposits More than 12 months materity Universe acquard on Longo - On Non current Long / shrences Investment for forceshels instruments Other advances Long i Provision for deshythil privances/receivables Tend Tend 15) ASSETS FOR NON CURRENT TAX Incomen Tay Paid Long - Chocard Stragments Teng A read Section 10 to an according to the Control of the Section 10 to 10 | Bre ward a collect of the | 2 17 18 18 18 18 18 | 7 | grand or partire | * · 4 * * * * * * * * * * * * * * * * * | | | | |
| Advances Recoverable in each Secured Unaccurate Unaccur | 15) OTHER PINANCIAL ASSETS | | | ····· | | | | | | |
| Uniconared Dorfwish Asserts Stark Deposits More than 12 months meantify Universal accurated on Learns—On Non current Lores / advances Intertwent for redocable learnments Other advances Less i Provision for doubyfull phrances/receivables Tests 16) ASSETS FOR NON CURRENT TAX Income Tax Paid Less - Provision for Tax Less - Other adjustments 17) OTHER CURRENT ASSETS Advances recoverable in kind Secured Less contents Less contents Secured Less contents Less contents Secured Less contents Less contents Secured Secu | Advances #Coverable in cash | · | -1 | · ` | | | | | | |
| Derivative Assess Bank Deposits More than 12 months numerity Interest accorded on Lorens - On Non current Losen / selvences Investment In redocemble featurencess Other advances Cher advances Less : Provision for develvirils jedvances/receivables Tenst 16) ASSETS FOR NON CURRENT TAX Iscons - Tay Third Less - Poortsion for Tax Less - Reversion f | | | - | . | . | | :1 | | : | |
| Bank Deposits Mare than 12 months neutrally interest acquired to Learns - On Non current Loers / advances investments in redocrable featurances. Other advances Loes : Provisions for doubtrial phrances/receivables Total 19) ASSETS POR NON CURRENT TAX Loes - Provisions for Tax Loes - Provisions for Tax Loes - Other adjustments Advances recoverable in kind Sequential Unscread Tax SETS Advances recoverable in kind Sequential Descread Unscread Descread | Derivative Assets | 1 : | • | • | - | - | • | :1 | :1 | |
| Investment in redocrash le instruments Cher advances Lest 1 Provision for destyfull phymototyrecivables Test Total Total IO) ASSETS FOR NON CURRENT TAX Incomen Tax Paid Less - Novision for Tax Less - Other advances Ting Ting Ting Ting New Delih Solance with stampoory authorities | Stank Deposits More than 12 months maturity | 1 : | | :] | :1 | - [| - [| - | - [| |
| Ches advances Loss Providence for douthofful advances/receivables Total 16) ASSETS FOR NON CURRENT TAX Isconson Tine Yard Loss - Providence for Tex Loss - Obber adfestations Total Secured Unaccount Secured Unaccount Dusconson Unaccount Balance with standard authorities (2) New Delhi | interest accrued on Leans - On New current Leans / advances | - | | :1 | :1 | :1 | | • | - | |
| Less : Provisions for despitual phrances/receivables Total 16) ASSETS FOR NON CURRENT TAX Incomen Tan Paid Less - Provisions for Tax Less - Other adisputations Tetal 17) OTHER CURRENT ASSETS Advances reconcable in kind Socrate Unaccused Unaccused Balance with etumory authorities | Other advances | _ | - | • | • | - | [] | .: 1 | :1 | |
| 16) ASSETS FOR NON CURRENT TAX Income Ten Print Less - Nowfation for Tex Less - Other adjustments Trigger 17) OTHER CURRENT ASSETS Advances econocarble in kind Socrate Unaccusard Unaccusard Balance with entracory authorities | Less : Provision for doubtful advances/receivables | : | i : | • | - 1 | - | • | - | - 1 | |
| 16) ASSETS FOR NON CURRENT TAX Income Ties Paid Less - Powtston Ser Tyrx Less - Obber addressmons Traged **Control Service Ser | to Total Conference of the Con | 7 | | · · · · · · · · · · · · · · · · · · | | | | | | |
| Income Time Paid Less - Provision for Time Less - Other adjustments | 16) ASSETS FOR NON CURRENT TAY | | | | | | | | | |
| Less - Novolation for Tarx Less - Other addressments Trings - Other addressments Trings - Other addressments Advances recoverable in kind Security Unscorned Unscorned Unscorned Selecte with stamptory authorities | | + | | | | | | | | |
| 17) OTHER CURRENT ASSETS Advances recoverable in kind Secured Unscorned Delayor authorities CO New Delhi) | I S | | | - 1 | •] | - 1 | - 1 | • 1 | • 1 | |
| 17) OTHER CURRENT ASSETS Advances recoverable in kind Scored Unscored Unscored Select | Loss - Other adjustments | - | <u> </u> | | <u>:</u> | : 1 | - | - [| • | |
| 17) OTHER CURRENT ASSETS Advances convenible in kind Sozered Unaccountd Unaccountd Belance with ethnorory authorities | The state of the s | F 61, 10100 (1112) | and the property of the party o | Arm College College | संस्थान सुरू | ee ee e | | , AL. 77 S. | | |
| Advances recoverable in kind Secured Unscorned Delance with summore authorities O New Delhi) | | | ······································ | | | | | | | |
| Unaccount (** New Delhi) | Advances recoverable in kind | | | | | " | | | | |
| Balance with statutory authorities | | | - 1 | :1 | :1 | : | : | <u>.</u> [] | #T | |
| (O) New Delhi) | |] : 1 | - [| •1 | - | . | :1 | [] | | / / * |
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| CONSOLIDATED FINANCIAL STATEMENTS (* in loca) | 31-M: Livana Buitéers & Devel | ar-2018 opers Private Limited | | | | | | | |
|---|----------------------------------|---|--|--------------------|-------------------|---------------------|----------------------|----------------------|------------------------|
| Particulars | As A1 31-Mar-3818 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO/ FIRMS, JT VENTURES) | TOTAL DLF GROUP | LAGED | TOTAL BOME GROUP | TOTAL CYBER-GROUP | TOTAL HOTEL GROUP | TOTAL FINVEST GROUP |
| Capital advances to controctors / suppillers Advances to controctors / suppillers Advance for land purchase | : | : | | : | : | : | • | : | • |
| Propeid Expenses Cervat / Service tax receivables Destruct Expenses | : | | - | : | | | : | | · • |
| Proposid cost of land Loss ; Provision for doubtful advances/receivebles | | : | | : | - | : | : | : | : |
| ・電視機器を対しています。これが、大きななどを表現している。これでは、これでは、これでは、これでは、これでは、これでは、これでは、これでは、 | ** (A** A** A** A** | 17 45 1 17 15 47 W DV | Carbon, 24 Processor | eg-try sir. | 4 5 2 10 10 10 15 | | क्षरस्थाः र प्र | mager to the same | |



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| | | ar-2018 | | | | | | | |
|--|--|---|---|---|---|---------------------|---|-------------------------|----------------------|
| Particulars . | Livana Bullders & Devel As At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, IT VENTURES) | TOTAL DLF GROUP | TOTAL DEDLI | TOTAL HOME GROUP | TOTAL CYBER- GROUP | TOTAL HOTEL GROUP | TOTAL PINVEST CRA |
| 18) SHARE CAPITAL | | | | | | | · · · · · · · · · · · · · · · · · · · | | |
| Equiler shares Less: Calls unpaid by directors and other offices Add: Equiler shares (brileisted Add: Equiler shares (sexued under ESOP | 1,00 | | 1.00 - - | : | : | 1.00 | · - | | |
| ProBrance Sherce | (,00 | ļ | 1.00 | | | 1.00 | | | |
| IT RESERVES AND SURPLUS GENERAL RESERVE | | | | | | | | | |
| As per last Balance Sheet Add - Transfer in | : | | : | : | : | | - | : | |
| Less - Transfer Out Balance at the year could be a second of the second | | 1 2 2 2 | रहरू सन्दर्भ ग्रह्म | 13,244 | , - | ,,, <u> </u> | | ,e | |
| Statement of orrolls and loss Beleace as per lest financial entirments Profit for the period Less : Appropriations | 29.30 (251.37) | | : | : | - | : | : | - | |
| Transfer to General reserve Transfer to Anathemation reserve Anathemation adjustments Proposed dividend on courty shares | : | | : | | | : | : | - | |
| Tax on dividend on equity shares Proposed dividend on preference shares Depreciation adjustment | : | | : 1 | | : | | | - ! | j |
| INDAS adjustements The on dividend on preference shares Capital Redemption Reserve Effect of Sales of Salestinery | | | | | | • | | : | |
| Debenous references | | | <u> </u> | | = | :1 | | - | ļ |
| Previous on recognition of Prof plants Total proposed steep Net purpose in the statement of profit and less of the statement of the statement of profit and less of the statement of the | (222,07 | (222.07) | | en grant en | · · · · · · · · · · · · · · · · · · · | The second second | 7.7 | العامر الأساد المؤادي | |
| MI O LUCK KESEKARS | es en en en en en en en en |) P (free - All spin - (222 07) | polyment from the first | A. T. i. Berra . in a FAGE TO | ; * * * * * * * * * * * * * * * * * * * | | ا داران الاستخار الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاست الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات الاستخارات | na si sirata | September 1 |
| CAPITAL RESERVE As our less Balance Shees Add - Transfer in Less - Transfer Out | : | | | - | • | : | | • | |
| Brisney of the year end | ************************************** | _ = E-1283-6TQ | राज्यसम्बद्धाः । स्ट्रान | 77 - | | , ; | · · · · | | |
| As per last Balance Short Add - Transfer la | : | - | • | | • | • | - - | • | |
| Balance with tree conditions and a second se | (S) (1, 1 to 3 to | 2. 4 - 128-778 30 | Section Appears on the part | - FEET | · F - · | | | | , |
| As per last Belanco Shoot Add Transfor lo Less - Transfor Cut Bataned at the year end? | | | | , | | : | | | |
| PROCESSION OF SERVE DESCRIPTION RESERVE | : | | | : | : | : | - | - | |
| As per last Balance Sheet Add - Transfer in Less - Transfer Out | : | | | | - | | : | | |
| Balance at the year end EOUITY COMPONENT OF OTHER FINANCIAL INSTRUMENTS | · · · · · · | | 2. 34 , 15 (2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2 | | ·- | - | - | - | |
| As per last Balance Sheet Add - Transfer in Less - Transfer Ous | <u> </u> | : | : | | - | : | - | | I |
| Balance of the year end | , vi . | *** | 7 | * **** | • | | | • | |
| Gross Amployee stock componention for options granted Less; deferred employee stock compensation Business at the year end | e Oktober i de la | ļ | 7 TO TOTAL A.T. | | * | | | | L |
| Butance at the year end AMALGMATION RESERVE As por less Balance Sheet | * * | • | | - | • | | | • | |
| Add - Transfer in | : | 1 | : | - | <u> </u> | | | | |
| Batance at the year end | | 1,00, 2 | ्र भारतीर देव | | 72.72 | | | | 1. 1 2 1 |

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CONSOLIDATED FINANCIAL STATEMENTS

31-Mar-2018

| (n tagg) | Livana Builders & Devel | er-2018 Ocers Private Limited | | | | | | | |
|---|-------------------------|---|--|--------------------|-----------------|---------------------|-----------------------|----------------------|------------------------|
| Particulars | As Al 31-Mur-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, JT VENTURES) | TOTAL DLP GROUP | TOTAL DHDL-1 | TOTAL HOME CROUP | TOTAL CYBER- GROUP | TOTAL HOTEL GROUP | TOTAL FENVEST GROUP |
| Mance at the year end OREIGN CURRENCY TRANSLATION DESERVE | | | - 1 | | | | | | |
| As per last Belimos Sheet | | 1 -1 | | | | | | <u>-</u> - | |
| Add - Transfer in | | | - 1 | | _ | | _ | | |
| Less - Transfer Out | • | - 1 | - 1 | - 1 | ٠. ا | 1 | | • | |
| Hance at the year end | <u> </u> | | | | i | _ 1 | • | - ! | |
| VALUATION RESERVE | | | | | | | | | |
| As per last Balance Shere | - | 1 - 1 | - | - 1 | | | | · · · · · | |
| Add - Transfer In | 1 | | - | - 1 | - | - 1 | _ | | |
| Loss - Transfer Out | • | l • ! | - 1 | - | - | - | | [| |
| lance at the year end | - | | | | • | | | i | |
| NTINGENCY RESERVE | | | | | | | | | |
| As por last Balance Sheet | 1 : | 1 1 | - | - 1 | - 1 | - [| • | | |
| Add - Transfer in | |] [| - | - 1 | - | - | - | - | |
| Ecrs - Transfer Out | | 1 | - 1 | - 1 | - | - ! | • | - 1 | |
| lance at the year end | | | | | | | • • | • . | |
| TRESERVE | | | | | | | <u> </u> | | |
| As per last Balance Shoes | i - | | | - 1 | • | • | - | - | |
| Add - Transfer in / Out | | Ll | - 1 | [] · | • | • | • | - 1 | |
| lance at the year and | (2124) | | · | 1 | | | | | |
| Naji Kansara | | | | | | | | | |



CONSOLIDATED FINANCIAL STATEMENTS 31-Mar-2018 (In lact) Livana Builders & Developers Private Limitee Particulars As AL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL 31-Mag-2018 NON CONSOLIDATED CONSOLIDATED DLF GROUP DHDL-I HOME GROUP CYBER- GROUP HOTEL GROUP FINVEST GROUP ENTITIES / PARTIES ENTITUES (SUBSIDIARY CO / FIRMS, JT VENTURES) 27) SHORT TERM BORROWINGS A) LOANS REPAYABLE ON DEMAND Overdraft from banks (Secused) Loans from banks removable on demand (Secured) Buver's credit lean (Secured) Others (Secured) Overdraft from banks (UnScoured) Loans from banks repayable on demand (UnSecured) Buyer's credit loss (Unscoured) Others (Unsecured) B) LOANS AND ADVANCES FROM RELATED PARTIES Holding Company / Subsidiaries Joint ventures Appociation Partnership Ficus Holding Company / Subsidiaries Joint ventures Associates Pertecuble From
C) DEPOSITS (UNSECURED) D) OTHER LOANS AND ADVANCES (UNSECURED) Commercial Papers Obligation to repurchase share (Flotal division) Others body corporate From sectoers From sharcholders Lieblin Porton of Preference Share Capital
Total and Capital Control of Capital Capi 28) TRADE PAYABLE 30.80 30.80 Amount payable for Land cost 2431.22 2,431,22 2.431.22 Amount withhold / retention money of contractions / suppliers Other liabilities Provisions / cuscuses payables / other trade payables 0.85 0.85 Due to employees Other second liabilities
Total 2,462.87 2,462,02 29) OTHER FINANCIAL LIABILITIES Security deposits Other limbilities Current maturities of long-term debt Current materiales of finance lesse obligations Minimum Icase payment liability Unpaid (lividends Registration charges received Derivative Liabilities Finance charges pavable 30) SHORT TERM PROVISIONS Provision for employee benefits Provision for empley Provision for Icove benefits Provision for EPOP Provision Bonus / Others Other Provisions Proposed coulty / preference dividend Provision for tax on proposed equity / preference dividend Provision for wealth tax 31) LIABILITITES FOR CURRENT TAX Provision for Tex Less - Income Tax Paid Less - Others adjustments

New Delhi

| Consolidated Financial Statements | 31-84: | er~2013 | | | | | | | |
|--|--------------------------|---|-----------------------------|--------------------|------------------|---------------------|-----------------------|---|------------------------|
| (* in lecs) | Livana Bullders & Develo | egors Private Limited | | | | | | | |
| Particulars | As At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | ENTITIES (SUBSIDIARY CO) | TOTAL DLF GROUP | TOTAL DRIDL-I | TOTAL HOME GROUP | TOTAL CYBER- GROUP | TOTAL · SOTEL GROUP | TOTAL FINVEST GROUP |
| 32) OTHER CURRENT LIABILITIES | | | FIRMS, JT VENTURES) | • | | | | | |
| Interest accraed but not due on borrowings | - | | | | | | | | |
| Interest accreed and clue on borrowings | | | _ : | | | 1 | 1 | 1 | • |
| Income received in advance / Advance from currences | | | | _ | _ | 1 | 1 | 1 | • |
| Application mesoy received for allowant of accurities and due for refund | | - | - 1 | _ | _ | 1 - 1 | 1 | 1 | • |
| and interest accreed thereon. | - | | i | | _ | _ | • | I | - |
| Unpaid matured deposits and interest account thereon | - | | | _ | | _ | | _ | _ |
| Uspaid matured debendures and interest accrued thereps | - | | - ! | _ | | | 1 | 1 | _ |
| Dafarred Income on securities deposits | - | - | · . | • | | | : | 1 : : : : : : : : : : : : : : : : : : : | |
| Other pevables • | - | | | - 1 | | - | | 1 | 1 |
| Resiliention under agreement to self | • | | | | | | | i | |
| Sinnatory dues / Others | 0.04 | 0,04 | - | - 1 | | | | | _ |
| Others | | <u> </u> | | | | | | | |
| Test | 0.04 | 0.04 | • | | • | | #ls # | | |

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| CONSOLIDATED FINANCIAL STATEMENTS (* in less) | 31-3 | far-2018 | | | | | - | | |
|--|--|---|--|------------------------|--|------------------------|---------------------------------------|----------------------|------------------------|
| Particulars | As At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, JT VENTURES) | TOTAL DLF GROUP | TOTAL OHDL-1 | TOTAL BOME GROUP | TOTAL CYBER-GROUP | TOTAL BOTEL GROUP | TOTAL FINVEST GROUP |
| 33) REVENUE FROM OPERATIONS | | | к | | | | | | |
| A) Operating revenue | | | | | | | | | |
| Sale of land and plots | • | • | • | - | T | • | ···· | | |
| Revenue from constructed properties Revenue from construction contracts | - | 1 • | - | • | | | | | |
| Revenue from Design / consulting fee | | 1 : | • | • | | | . | • | |
| Revenue from Renounciation of Development Rights | | 1 | - | • | | i . | | • | |
| Compensation on cancellation of Rights | , | | | | 1 : | 1 : | | - | • |
| Revenue from development charges | 1 | - | • | - | | ! : | : | | |
| Revenue from development rights | | • | - | • | | _ | _ | | |
| Revenue from Power generation Rental income | • | | - | • | - | - 1 | | | |
| Rental Income - Straightlining | ' | | • | • | • | - | - | | |
| Sale of Fitout under finance lease | :: | 1 : | • | • | 1 | ٠ ، | - | |] . |
| Cinema operations | | | - | • | 1 | - | • • | | |
| Revenue from Hotel Business | | | - | | | | • | | |
| Other Misc Income -Insurance business | - | | - | • | | į į | : | | |
| Recreational Facility Income (Golf Course/Chib) | | - | • | • | | - : | _ | | } |
| Food Court/Kinsk/Restaurent receipts (Other than Hotel I Service & Maintainence Income | | - | - | - | - i | - | | | |
| Finance Income on Rental Security Deposits | | | • | • | • | - | • | | |
| Total-(A) | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | क्षराच्या राज्या । उद्देश | <u> </u> | | - | * * * * * * | | |
| B) Other operating revenue | | | - | | <u> </u> | | 4.4 | 1964 A 1967 - 1 | <u> </u> |
| Sale of construction material | • | • | • | - | 74. | - | - | | |
| Amount forfitted on properties Sale of Ges | | • | 7 | - | | - | . • | | |
| Finder Foes | • | | - | • | • | - | • | - | |
| Totals (B) section of the section of | 124 Port 1 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 10000 P 100000 | 100 100 100 | acol Color of Color of | 2.25 | a market in the second | The Strage of | * 1 | |
| Total - (A-B) - Barbara - Professional State - Table - | वसायका प्रश्नेत्रसञ्ज्ञे | or Matter All Garage | 40 May 20 1 1 - 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 1887 - Trans. | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| 34) OTHER INCOME | | | | | | | | | <u>-</u> |
| A) Income from non-current investments | | | | | | | <u>.</u> | | |
| Profit on sale of shares | · · | 1 -1 | • | | | | | | , |
| facome from investments - Divident from mutual funds | - | - 1 | - | - | | <u>.</u> [| | : | |
| Profit on sale of mutual fund investments (net) | | - | • | | | . [| • | |] |
| income from investment in trust interest (gross#) on debeniures | | - | • | • | 1 - 1 | - | • | - 1 | _ |
| Profit/(loss) from partnership firms | 1 : | 1 1 | • | • | 1 -1 | • | - | | - |
| Total (A) Proper meta apropo a special parameter. | ************************************** | * ** ** *** | ACT TO THE PARTY | ary may part | | | · · · · · · · | Programme Commence | |
| B) Income from current investments | * 0 | | | | | <u></u> _ | | 1.37 (46.14) (616.1 | <u> </u> |
| Income from investments - Dividend from menual funds | | - | | | • | • 1 | | | |
| Income from Investment - Insurance business Profit on sale of mutual fund investments (net) | - | - | - | • | • | - | - | | |
| Dividend from shares (Trade) | | 1 1 | • | • | - | - | - 1 | -] | - |
| Interest (gross*) from : | 1 : | 1 :1 | : | • | 1 - | - | • | - | • |
| Loans and deposits - consolidated entities |] . | 4 |] | : |] [] | : 1 | • | - | - |
| Lozza and deposits - non consolidated entitles | | | - | - |] [| | • | - | • |
| Bank deposits | | - | - | - | . | . | - |] [| - |
| Customers Income-tax refunds | | • | - | • | . | - [| - |] | |
| Others | | • | - | • | • | - | - 1 | - 1 | |
| Finance income others (linencial liabilities) | | 1 1 | : | | - | - 1 | • | •] | - |
| Total (S) | 1 | | | 7 x 7 | | | - | | |
| C) Other income | | · · · · · · · · · · · · · · · · · · · | 4 | | <u> </u> | | | <u> </u> | <u> </u> |
| Profit on disposal of fixed assets | | - 1 | द | • | - 1 | . 1 | | | |
| | | i - I | - [| • | - | - [| . | | |
| Royally income | | | - | • | · • | - [| . | - | -! |
| Royalty income Holding charges | 1 | 1 1 | | | | į. | | | |
| Royally income Holding charges Exchange gain | | - | - | .• | ' ' | • 1 | • | - 1 | -1 |
| Royalty income Holding charges | : | : | • | - | | - | | - | - |
| Royally income Holding charges Exchange gain Profit on disposal of long term investments (trade investment | | | : | | | - | - 1 | : | - |

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| CONSOLIDATED FINANCIAL STATEMENTS (In fact) | 31-i Livana Builders & Dev | Car-2018 dopers Private Limited | | | | | | | | |
|--|-------------------------------|--|--|--------------------------|-----------------------------------|--|------------------------|-----------------------|--|---------------|
| Particulars | As Al 31-Mar-2018 | TOTAL NON CONSOLIDATED | TOTAL CONSOLIDATED | TOTAL DLF GROUP | TOTAL | TOTAL | TOTAL | TOTAL. | TOTAL | ٠. |
| · . | | ENTITIES / PARTIES | ENTITIES (SUBSIDIARY CO / | | DKDL-1 | HOME GROUP | CYBER- GROUP | ROTEL GROUP | FINVEST GROUP | |
| Commission | - | | FIRMS, JT VÉNTURES) | | | | | | | |
| Amonised income Gain on fair valuation of financial asset/liabilities | - | - | - | - | | : | | | : | • |
| Business support services | : | - | : | : | | : | - 1 | - | • 2 | • |
| Unclaimed balances and excess provisions written back Mark to market of derivative asset (net) | | _ | - | - | • | • | - | |] : | |
| Miscellaneous Income | | | | <u> </u> | :1 | : | • | : | - | |
| Total (Q | egaster and and | - 1976 - 1997 - 1996 - 1997 - - 1978 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 19 | THE STATE OF THE S | San Care Care | | <u>∵</u> , | | | | |
| 35) COST OF CONSTRUCTED PROPERTIES AND DEVE | | | | | | | <u> </u> | | | |
| Cost of land, development and construction | ADPRIENT KIGHTSA | · | 14 | | -1 | | | | | |
| Cost of development charges Cost of development rights | : |] | <u> </u> | - | • | - 1 | : | - | | |
| Cost of Renounciation of Development Rights | : | 1 | | : | :1 | : | : | - | [: | |
| Cost of shares sold Cost of power generation | : | | | l <u>- </u> | :1 | - | - | • | : | |
| Cost of Construction under construction contracts Design Services / Consultancy | - | - | - | | : | | - : | - | : | |
| Consumption of food and beverages - food court & restau | : | | : | : | : | - | - | • | - | |
| Maintenance and facility mangement Cost of Revenue - Cinema Division | | | - | <u> </u> | - [| - | - [| - | : | |
| Cost of Recreational Facility (Golf Course/Club) | |] : | | : | :1 | - : | : | : 1 | • | |
| Cost of Fitout under finance lease Food & beverages and facility management Exp - Hotel B | 1 : | 1 : | • | - 1 | - | - | - | - |] [| |
| Cost of Insurance Susiness | | - | - | [| : | :1 | - | • | | • |
| Commission paid - Insurance business Claims & benefits paid - Insurance business | | | | : | : [| - | - | - [| • | • |
| Cost of construction material sold | are is abnove well to | | State Control of the | | | | | | <u> </u> | |
| 36) EMPLOYEE DENEFIT EXPENSES | 12.00.000 | The state of the s | ac an interest to specify a | Little Bertin also fitte | State A Composition (September 1) | A BASTORY SAN AREA | Mark Committee Control | 4 100 SARAN | S. P. (2) 45 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | |
| Salaries, wages and bonus | | <u> </u> | · - | | | | | | | |
| Contribution to provident and other funds Employee Benefits - Graphy | • | · | - | - | - | - | | | - 1 | • |
| Employee Benefits - Leave Encashment | | : | | : | : [| - | | : | - 1 | |
| Employee Benefits - EPQP Amortization of deferred employees compensation | | | : | : | - | • | - | - | - | |
| Staff welfare | | _ | | | | | | : | : | |
| Transfer of the second | 2-4 - 10 m/s 3-4/2- 2-24 | i in a special special policy | ing distribution and and an interest of | <u> </u> | grant or any company | de de la companya de | | १५ १ ५ १ अस्य अस्टब्स | * * * . | . " |
| 37) FINANCE COSTS Impress on long term borrowings | , , , | · · · | 7 | | - | | | | | |
| Debentures | | - | | : | : | | | | : | |
| Term loan from benics Other loans | ! | : | • | : | - | • | - | • | -1 | |
| Loans from related parties | • | - 1 | . • | | : | :1 | : | | :1 | |
| Interest on abort term borrowings Overdraft facility from banks | - | | | : | :1 | - | . • | - | • | |
| Loans reporable on demand from others Loans repayable on demand from related parties | - | • | - | - | - | - | - 1 | : | | |
| Term loan from others | : | : | :] | | : | : | : | - | <u>:</u> | • |
| Finance cost on security deposit Other borrowing costs | • | 1 : | - | - | • | - | - } | -1 | :1 | |
| Guarantee, finance and bank charges | <u> </u> | <u> </u> | : | | | : | : | :1 | :1, | 1.5 |
| Less: Transferred so construction work in progress | THE CONTRACTOR OF SEA | | | -m 1 1 -2 -2 - 1 - 1 - 1 | | | | | // | サンファイ |
| Less Transferred to capital work in progress | | | | | | | | : | : //: | a New C+th |
| SANTON TO THE THE SECURITION OF THE PERSON O | ** ** *** **** | 1 | <u> </u> | B. 434 . 25 | | | | | | 4 (|

| CONSOLIDATED FINANCIAL STATEMENTS (In lact) | 31-M Livens Builders & Deve | ar-2018 locer Private Limited | | | | | | | |
|--|--------------------------------|---|--|------------------------|----------------|---------------------|---|-------------|------------------------|
| Particulars | As At 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, JT VENTURES) | TOTAL DLF GROUP | TOTAL DHDL: | TOTAL HOME GROUP | TOTAL CYBER- GROUP | HOTEL CROUP | TOTAL PINVEST GROUP |
| Depreciation on current assets Amortisation on intensible assets | • | - | • | | • | | - | - | |
| Impeliments - Goodwill | : | 1 : | : | [] | • | • | • | - | |
| Impairments - Others | | | | | | | | 1 : | : |
| e Trans professor yn hefel Araber af eil addell, far _{eil} endered | Charles And And And And | Software Place 1992 - Prince | The state of the s | Million & Same Control | or a second | · | 100mm | e salte te | • |
| 39) OTHER EXPENSES Rent | | | | | | | | ·· | |
| Rates and taxes | 0.00 | 0.03 | - 1 | | • | | - | - " | |
| Electricity, fuel and water | - | - | - | - 1 | | | | i : | } : |
| Material & Components Consumed Stores & pares consumed | • | - | - | • | - | | · . | | |
| Repair and maintenance | | | | :1 | : | | · - | - | - |
| Buildings Plant & machinery | | - | - | - | - | : | |] | : |
| Constructed properties/ colonies | 1 : |] : | | : | . • | ٠ | The second second | - | |
| Computers | • | - | - 1 | :1 | :] | | | : | |
| Others Maintainence of schemes | | ٠, | - | - | - | • | - | - | |
| Insurance | | | | [] | | • | - | <u>.</u> | • |
| Commission and brokerage Advortisement and publicity | - | - | • | • | - | - | | | |
| Travelling and conveyance - Domestic | : | - | : | :1 | : | • | - | - | • |
| Travelling and conveyance - Forcies | • | - | - | - | | |] : |] : | : |
| Vehicles running and maintenance Aircraft and helicopter numing and maintenance | | - | :1 | :1 | - | • | . • | - | - |
| Maintainence - HVAC | - | - | - 1 | [] | [] | - | | | |
| Printing and stationary Directors' fee | • | - | - | - | • | - ,- | | - [| • |
| Commission to non executive directors | | | :1 | [] | - [| - | | • | • |
| Royaky Paid Sales promotion | • | - [| - | | • [| | • | | |
| Communication | | | :] | | - | . | 1 3 2 4 4 | · | - |
| Legal and professional Auditors Pee | 0,83 | 0.83 | - 1 | - | | -7 | | : | |
| Security expenses | 0.51 | 0.51 | - 1 | - | - | • | • • | - | - |
| Donation and charley | - | | - | - [| | • | | | • |
| Recruitment and training Software expenses | <u>:</u> | : | - 1 | - | - | • | . • | - | • |
| Amortised Cost |] | | : | : | : | - | : | | • |
| Loss on fair valuation of financial asset/liabilities Impairment of losss and receivables | | - | - [| - | • | - |] : [| | • |
| impairment of other financial asset | | | | :1 | : | - | <u>.</u> | • | • |
| impairment of non-imercial asset Loss arising on assets held for sale | • | - | - | - | | - | • : | : | : |
| Claim and compensation | : | · . | : | : | - 1 | • | - | | • |
| Loss on disposal of fixed assets | } - | - | -1 | - | :1 | : | : | | |
| Loss on sale of long term investments Loss on sale of Mutual Fund Investments | | <u>.</u> | - 1 | 1 | - | • | | -] | |
| Loss on sale of short term investments |] : | | : | : | :} | ~ | · • | :1 | • |
| Assets written of discarded Amounts written of | • | - | • | • | • | • | , , | :1 | |
| Preliminary Expenses written off | | - | : | :1 | : } | - | • | • | • |
| Provision for diminution of Investment | | - | - | - | : | - | | : | - |
| Provision for doubtful debts and advances Provision for land advances | 250,00 | 250.00 | - | : | - | • | | - 1 | - |
| Exchange Loss | - | - | :1 | :1 | :1 | • | , | · :1 | • |
| Provision for anticipated business losses Miscellaneous expenses | - | • | •] | • | - | - | , | | : 1 |
| Total Control of the State of t | 2400 / 241.37 | ** *********************************** | म्युन्डक्षात्र क्राम्बद्धे <mark>र</mark> | 8. 37.4. 12 21. 22. T. | <u> </u> | | 14 1 15 Cop 2 10 10 20 20 20 20 20 20 20 20 20 20 20 20 20 | * *** | |

| Particulars - | ĀS Ā1 31-Mar-2018 | TOTAL NON CONSOLIDATED ENTITIES / PARTIES | TOTAL CONSOLIDATED ENTITIES (SUBSIDIARY CO / FIRMS, JT VENTURES) | TOTAL DLF GROUP | TOTAL DHDL-1 | TOTAL HOME GROUP | TOTAL CYBER-GROUP | TOTAL HOTEL GROUP | TOTAL PINVEST GROUP |
|--|---|--|--|--------------------------|---------------------------------------|---------------------|----------------------|----------------------|------------------------|
| measurement gains / losses on defined benefit plans redustion of Land & Building | • | | - | - | - | - | - | | |
| A STATE OF LAND SE DONORS | 18 730 x 2 2005 x 1 | A2 - 7 - 1 - 45 - 3 | * | · · | <u> </u> | | | | |
| (maint हराम । इप्राणा इसमें प्र ाप्ताः (प्रस्ते । सम्बद्धाः सम्बद्धाः सम्बद्धाः सम्बद्धाः सम्बद्धाः सम्बद्धाः स | THE STREET | Margar san again | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | |
| INCOME TAX ON ITMES THAT WILL NOT BE REC | LASSIFIED TO PROFI | T AND LOSS | | | * | | · | | |
| et gain / loss on fair value of Equity socurities | | - 1 | | | | | | | , |
| measurement gains / losses on defined benefit plans | | | · | | 1 : | - 1 | • | • 1 | |
| valuation of Land & Building | | | | | ! . | | • | • | |
| Control of the second s | الوك المنتاه بالدائمة كالمعتاد والمتعالمة الم | CHARLES TO STATE OF THE STATE O | eng transition of the | 18 14 14 13 TA. | ्र १९ १५ दिवस्थात्रक | 5-74 · · · | | | : |
| TIMES THAT WILL BE RECLASSIFIED TO PROPIT | AND LOSS | * | | | | | | | |
| ebt instruments through Other Comprehensive Income | · · | | • | | | - 1 | | | |
| ecific liabilities designated as FVTPI, | | • | - 1 | - | | | | | |
| factive portion of Cash Flow Hedges | | - | • | | _ | | _ i | - 1 | |
| change differences on translating the financial statements of a | | 1 :1 | - | + | | | _ | _ [| |
| valuation Surplus | | • | 1 | | | - 1 | _ | | |
| and the second s | The state of the state of | できる はない こうかん | State of the second | Argent Transaction Table | Garage of the Agency | | 1 4 14 7 2 L | 23,200 | , |
| INCOME TAX ON ITMES THAT WILL BE RECLASS | FIED TO PROFIT AND | LOSS | | | - | | | | |
| ebt instruments through Other Comprehensive Income | | • 1 | - | | | | ··· | | |
| ocific liabilities designated as FVTPL | | | - 1 | | | - 1 | - | [] | |
| Sective portion of Cash Flow Hedges | | | | - | | | - | [] | |
| change differences on translating the floancial statements of a | | . | | | | | - | | |
| waluation Surplus | - | | | | | | - | - 1 | |
| | | | | | | | | | |

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JOURNAL VOUCHER

Company Name DLF HOME DEVELOPERS LIMITED Voucher No DMG/JVG/00003/0318 **DLF Centre** Address **Voucher Status** Authorised Sansad Marg DLF India Ltd. - Corp/HO FB Finance Book Desc **DLF HOME DEVELOPERS LIMITED Business Division** 31/03/2018 Date Finance Book Code DOMINGA_BLCON_CO278 59,108.00 Total Amount **Voucher Type** Regular INR Currency

| GL code GL Desc | | Cost | Analysi | _S Sub | Reference | Document | Amoun | t Entry Level Narrati |
|-----------------|--------------------------------------|-------------------------|---------|---------------------------------|-----------|------------|-----------|--|
| | | Center Cost Center Desc | Code | Analysis Type Code / Desc | No | Date | DR | CR |
| A901108 | Interest Receivable-Custome rs | | | | | 31/03/2018 | 59,108.00 | (Being rectification of POCM entry/JV in co |
| A401003 | Sundry Debtors (Third Parties) | | | | | 31/03/2018 | | 59,108.00 (Being rectification of POCM entry/JV in cocode) |

Prepared By

Checked By

Authorised By

59,108.00

59,108.00

Employee Code

Voucher Narration

Date 6/7/2018

3:45:42PM

Printed By

SHARMA-SANJAY4

Total: