

NEERAJ BHATIA & CO.

Chartered Accountants

Office: 1/5, West Patel Nagar, Main Patel Road, New Delhi – 110008. Ph.: 011-45084477

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
V.I.S.V. PROPERTIES PRIVATE LIMITED
CIN: U45209DL2010PTC206678

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS:

OPINION

We have audited the financial statements of **V.I.S.V. PROPERTIES PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2021, the statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021 and its LOSS for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial Statements.

KEY AUDIT MATTERS

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

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report and Annexures to the Board's Report but does not include the financial statements and our auditor's report thereon.

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



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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

MANAGEMENT'S 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 these financial statements that give a true and fair view of the financial position, financial performance and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the company's internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 1 As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 – The said order is not applicable on the company.
- 2 As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



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- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The company does not have any branches. Hence, the provisions of section 143(3)(c) are not applicable.
- (d) The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (e) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (f) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- (g) In our opinion, there are no financial transactions or matters which have any adverse effect on the functioning of the company.
- (h) There is no adverse remark relating to the maintenance of accounts and other matters connected therewith.
- (i) The internal financial control reporting clause is not applicable to the company as the company meets the criteria for exemption given by Serial No. 5 of Notification No. GSR 583(E) dated 1st June, 2017.
- (j) In our opinion and to the best of our information and according to the explanations given to us, we report as under 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:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company does not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: New Delhi

Date: 27 AUG 2021



For NEERAJ BHATIA & CO.
Chartered Accountant
Firm Registration No.003730N

CA. SOORAJ BHATIA
PARTNER

Membership Number – 088266
A-7A/3, Rana Pratap Bagh, Delhi-110007

V.I.S.V. PROPERTIES PRIVATE LIMITED

Registered Office: 15, Pusa Road, 1st Floor, New Delhi - 110005, Ph. No. 9810220343
Email: pathakgroup15@gmail.com, CIN: 45209DL2010PTC206678

Balance Sheet as at 31st March, 2021

Particulars	Note	As at 31st March 2021	As at 31st March 2020
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100,000.00	100,000.00
(b) Reserves and Surplus	2	524,598.10	501,506.10
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	3	54,285.50	243,074.00
(d) Short-term provisions	4	8,112.00	6,611.50
Total		686,995.60	851,191.60
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	5	21,659.60	240,791.60
(e) Short-term loans and advances		-	-
(f) Other current assets	6	665,336.00	610,400.00
Total		686,995.60	851,191.60

* Notes on Financial Statements & Significant Accounting Policies attached forming part of the Balance Sheet.

For V.I.S.V. PROPERTIES PRIVATE LIMITED

Vagish
VAGISH PATHAK
(Director)
(DIN: 00053041)
15 PUSA ROAD,
NEW DELHI, 110005

Sonali Pathak
SONALI PATHAK
(Director)
(DIN: 00162900)
15 PUSA ROAD,
NEW DELHI, 110005

Place: New Delhi

For NEERAJ BHATIA & CO.
Chartered Accountants
FRN: 003730N



CA. Sooraj Bhatia
CA. SOORAJ BHATIA
Partner
M.No. 88266

Dated: 27 AUG 2021

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

Particulars	Note No	(Amount in Rs.)	
		2020-21	2019-2020
I. Revenue from operations	7	155,000.00	-
II. Other Income	8	54,936.00	50,400.00
III. Total Revenue (I + II)		209,936.00	50,400.00
IV. Expenses:			
Cost of materials consumed		-	-
Purchase of Stock-in-Trade		-	-
Change in inventories (finished goods, WIP & SIT)		-	-
Employee benefit expense	9	-	-
Financial costs		-	-
Depreciation and amortization expense		-	-
Other expenses	10	178,732.00	24,968.40
IV. Total Expenses		178,732.00	24,968.40
V. Profit before exceptional & extraordinary items and tax	(III - IV)	31,204.00	25,431.60
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		31,204.00	25,431.60
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		31,204.00	25,431.60
X. Tax expense:			
(1) Current tax		8,112.00	6,611.50
(2) Deferred tax		-	-
XI. Profit/(Loss) from continuing operations	(IX-X)	23,092.00	18,820.10
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Disc. operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		23,092.00	18,820.10
XVI. Earning per equity share:	11		
(1) Basic		2.31	1.88
(2) Diluted		2.31	1.88

* Notes on Financial Statements & Significant Accounting Policies attached forming part of the Balance Sheet.

For V.I.S.V. PROPERTIES PRIVATE LIMITED

Vagish
VAGISH PATHAK
(Director)

(DIN: 00053041)
15 PUSA ROAD,
NEW DELHI, 110005

Sonali Pathak
SONALI PATHAK
(Director)

(DIN: 00162800)
15 PUSA ROAD,
NEW DELHI, 110005

Place: New Delhi

Dated: 27 AUG 2021



CA. SOORAJ BHATIA
Partner
M.No. 88266

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FINANCIAL YEAR: 2020-21

SIGNIFICANT ACCOUNTING POLICIES:

The accounts have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India and are in line with the relevant laws as well as guidelines prescribed. The significant accounting policies adopted by the company are stated below:

a) Basis of preparation of Financial Statements

Method of Accounting:

The financial statements have been prepared in compliance with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule of the Companies (Accounts) Rules, 2014 (as amended). The financial statements have been prepared on going concern basis under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. All assets and liabilities have been classified as current or non-current, wherever applicable as per the operating cycle of the Company and other criteria as set out in the Schedule III to the Companies Act, 2013.

Accounting Policies

Accounting policies except those specifically mentioned in the notes are consistent with those applied in the previous year.

b) System of Accounting

The company follows the mercantile system of accounting by following the accrual concept in the preparation of accounts.

c) Exceptional and Extraordinary Items

Exceptional Items

Items of income and expenses within profit or loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such items are disclosed separately as exceptional items.

Extraordinary Items

Extraordinary Items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly.

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d) Fixed Assets

Fixed Assets are stated at cost of acquisition/construction, net of credit availed in respect of any duties & taxes, less accumulated depreciation. The cost also includes all pre-operative expenses and financing cost of borrowings till the commencement of commercial production.

e) Depreciation

Depreciation on Tangible Fixed Assets is provided on straight line method as per useful life prescribed in Schedule II of the Companies Act, 2013. Depreciation on assets purchased/sold during the year is charged on proportionate basis.

f) Use of Estimation :

The preparation of financial statements requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expense during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized. These estimates and underlying assumptions are reviewed on ongoing basis.

g) Revenue Recognition

Service of Consultancy is recognized at the point of completion of Service to the customers.

h) Earnings per share

The earning considered in ascertaining the Company's E P S comprises the net profit after tax as per "Accounting Standard 20 – Earning per Share" issued by The Institute of Chartered Accountants of India. The number of shares used in computing basic and diluted EPS is the weighted average number of shares outstanding during the period.

i) Provisions, Contingent Liabilities and Contingent Assets

Provisions are measured using substantial degree of estimation and are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources to settle the obligation. Contingent Liabilities are not recognized but are disclosed in the notes wherever required. Contingent Assets are neither recognized nor disclosed in the financial statements.

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j) Accounting of Taxes

Provision for taxation for the year is ascertained on the basis of assessable profits computed in accordance with the provisions of Income Tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence, on timing difference between taxable income and accounting income that originates in one period and are capable of reversal in one or more subsequent periods.

For V.I.S.V. PROPERTIES PRIVATE LIMITED


VAGISH PATHAK
DIRECTOR
DIN No.: 00053041
15 PUSA ROAD,
NEW DELHI, 110005


SONALI PATHAK
DIRECTOR
DIN No.: 00162800
15 PUSA ROAD,
NEW DELHI, 110005

DELHI

Dated: 27-08-2021



For NEERAJ BHATIA & CO.
Chartered Accountants
FRN:003730N

CA.SOORAJ BHATIA
Partner
M.No.: 088266
A-7A/3, RANA PRATAP BAGH,
DELHI-110007

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Registered Office: 15, Pusa Road, 1st Floor, New Delhi – 110005, Ph. No. 9810220343
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Notes on Financial Statements for the year ended 31st March, 2021

1 SHARE CAPITAL

Share Capital	As at 31st March 2021		As at 31st March 2020	
	Number	Amount	Number	Amount
Authorized				
10,000 Equity Shares of Rs. 10 each	10000	100,000.00	10000	100,000.00
Issued, Subscribed & Paid up				
10,000 Equity Shares of Rs. 10 each	10000	100,000.00	10000	100,000.00
Total	10000	100,000.00	10000	100,000.00

1.1 The Reconciliation of the number of Shares outstanding is set out as below :

Particulars	As at 31st March 2021		As at 31st March 2020	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10000	100,000.00	10000	100,000.00
Add : Shares Issued during the year	-	-	-	-
Less : Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10000	100,000.00	10000	100,000.00

1.2 The Detail of Equity Shareholders Holding more than 5% Shares

S.No.	Name of Shareholder	As at 31st March 2021		As at 31st March 2020	
		Number	% held	Number	% held
1	Mrs. Sonali Pathak- Director	5000	50%	5000	50%
2	Mr. Vagish Pathak- Director	5000	50%	5000	50%

2 RESERVES & SURPLUS

S.No.	Particulars	As at 31st March 2021	As at 31st March 2020
1	Profit & Loss Account		
	As per Last Balance Sheet	501,506.10	484,837.00
	Add : Profit After Tax for the year	23,092.00	18,820.10
		524,598.10	503,657.10
	Less: Interest on Income Tax		(2,151.00)
	TOTAL	524,598.10	501,506.10

3 OTHER CURRENT LIABILITIES

Particulars	As at 31st March 2021	As at 31st March 2020
Legal & Professional Fee Payable	-	15,400.00
Wrongly received in bank a/c-(Idha Enterprises)	-	200,000.00
VS Consultant(Self Assessment Tax)	28,285.50	21,674.00
Accounting Charges payable	26,000.00	6,000.00
TOTAL	54,285.50	243,074.00

Vagish

Sonali Pathak Cont...2...



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4 SHORT TERM PROVISIONS

Particulars	As at 31st March 2021	As at 31st March 2020
Provision for Income Tax	8,112.00	6,611.50
TOTAL	8,112.00	6,611.50

5 CASH & CASH EQUIVALENTS

Particulars	As at 31st March 2021	As at 31st March 2020
Cash in Hand & Imprest	9,052.00	552.00
Balance with Bank		
- Axis Bank	12,607.60	240,239.60
TOTAL	21,659.60	240,791.60

6 OTHER CURRENT ASSETS

Particulars	(Amount in Rs.)	
	As at 31st March 2021	As at 31st March 2020
Advance Against Property (Gaurav Dubey)	665,336.00	610,400.00
TOTAL	665,336.00	610,400.00

7 REVENUE FROM OPERATIONS

Particulars	2020-21	2019-20
Consultancy Income	155,000.00	-
TOTAL	155,000.00	-

8 OTHER INCOME

Particulars	2020-21	2019-20
Interest on Loan	54,936.00	50,400.00
TOTAL	54,936.00	50,400.00

9 EMPLOYEE BENEFIT EXPENSES

Particulars	2020-21	2019-20
Salaries & Wages	-	-
TOTAL	-	-

Vagish

Sonali Pathak Cont----3



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10 OTHER EXPENSES

Particulars	2020-21	2019-20
Electricity Expenses	107,000.00	-
ROC Fees	600.00	1,800.00
Accounting Charges	20,000.00	6,000.00
Conveyance & Travelling	-	820.00
Printing & Stationery	-	418.00
Miscellaneous Expenses	13,608.00	3,092.00
Bank Charges	2,124.00	1,038.40
Legal & Professional Fee	35,400.00	11,800.00
TOTAL	178,732.00	24,968.40

10.1 Legal & Professional Fee Includes Follows :

(a)	2020-21	2019-20
Statutory Audit Fee	35,400.00	11,800.00

11 Basic & Diluted Earning Per Share

Particulars	2020-21	2019-20
Net Profit/(Loss) After Tax	23,092.00	-
Weighted Average Number of Equity Shares	10,000.00	10,000.00
Basic & Diluted Earning Per Share	2.31	-
Face Value Per Equity Share	10.00	10.00

12 RELATED PARTY DISCLOSURES

Amt in Rs.

Name of Related Party	Relationship	Nature of Transaction	Particulars of Transaction during the year	Closing Balance As at 31st March 2021
VS Consultant	Partner in Firm		-	28,285.50
Idha Enterprises	Director of company	Advance Adjusted	200,000.00	-

For V.I.S.V. PROPERTIES PRIVATE LIMITED

Vagish Pathak
VAGISH PATHAK
(Director)
(DIN: 00053041)
15 PUSA ROAD,
NEW DELHI, 110005

Sonal Pathak
SONALI PATHAK
(Director)
(DIN: 00162800)
15 PUSA ROAD,
NEW DELHI, 110005

For NEERAJ BHATIA & CO.

Chartered Accountants
FRN: 003730N



Sooraj Bhatia
CA. SOORAJ BHATIA
Partner
M. No. 88266

Place: New Delhi

Date: 27 AUG 2021