



Independent Auditors' Report

To the Members of

VALLEY VIEW LANDHOLDINGS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of "**VALLEY VIEW LANDHOLDINGS PRIVATE LIMITED**", which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs of the Company as at 31st March, 2024, and its Losses (including other comprehensive income), changes in equity and its cash flows 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.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to 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.



Independent Auditors' Report (Contd.)

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

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

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

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 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.

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

Auditor's responsibility 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,



Independent Auditors' Report (Contd.)

as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on other legal and regulatory requirements.

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143 (3) of the Act, we report that:



- i) 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.
- ii) 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.
- iii) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of changes in equity and the Statement of Cash flow dealt with by this Report are in agreement with the books of account.
- iv) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- v) On the basis of the written representations received from the directors as at 31st March, 2024 and taken on record by the Board of Directors, none of the directors is disqualified as at 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- vii) 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:
 - a. The Company did not have any pending litigations.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts required to be transferred to Investor Education and Protection Fund by the Company.
 - d. (i) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(ii) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.

e. The Company has not declared or paid any dividend during the year.

viii) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the company has complied with the provisions of section 197 of the Act.

For and on behalf of
For VIKAS VERMA AND CO
Chartered Accountants
Firm's registration number: 020890N

CA ANKUR JAIN

Partner

Membership No. 524826



Place: New Delhi

Date: May 03rd 2024

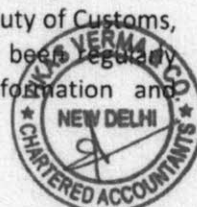
UDIN: 24524826BKFRHP4607

"ANNEXURE A" TO THE AUDITOR'S REPORT

Statement referred to in our report of even date to the members of - on the financial statements for the year ended 31st March, 2024.

- (i) a) (A) The Company has not acquired any fixed assets till the reporting date.
(B) The Company does not have any Intangible Asset.
- b) The company doesn't have any Property, Plant and Equipment except immovable property purchased during the year.
- c) The title deeds of immovable properties shown in the financial statements are held in the name of the company.
- d) The Company has not revalued any of its Property, Plant and Equipment during the year.
- e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

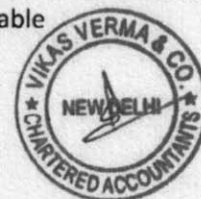
b) The Company has not been sanctioned any working capital limit, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) In our opinion and according to the information and explanations given to us and based on our examination of records, the company has not made any investments in or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, clauses (iii) (a) to (iii) (f) of paragraph 3 of the said order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, there are no loans, guarantees and securities granted or investment made in respect of which provisions of Section 185 and 186 of the Companies Act 2013 are applicable. Therefore, clauses (iv) of paragraph 3 of the said order are not applicable to the Company.
- (v) The Company has not accepted any deposit within the meaning of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under. The directives issued by the Reserve Bank of India are not applicable to the Company. Therefore, clauses (v) of paragraph 3 of the said order are not applicable to the Company.
- (vi) The provisions regarding maintenance of the cost records under Section 148(1) of the Companies Act 2013 are not applicable to the Company.
- (vii) a) According to the records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Goods and Service Tax, Duty of Customs, or cess and any other statutory dues, to the extent applicable, have been regularly deposited with the appropriate authorities. According to the information and



Independent Auditors' Report (Contd.)

explanations given to us there were no outstanding statutory dues, as on 31st of March, 2024 for a period of more than six months from the date they became payable.

- b) There is no disputed statutory dues payable by the Company.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) a) The Company has outstanding unsecured loans as ICD from Texmaco Infrastructure & holdings ltd amounting to Rs. 144.00 lakhs as at year end **however there is not any default in relation to such loans.**
b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- d) The Company has not raised any funds on short term basis. Hence, reporting under clause 3(ix)(d) of the Order is not applicable.
- e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
- (x) a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- (xi) a) No fraud by the Company and on the Company has been noticed or reported during the year.
b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
c) We have not received any whistleblower complain during the course of our audit.
- (xii) The Company is not a Nidhi Company. Therefore, clause (xii) of paragraph 3 of the said order is not applicable to the Company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not entered into any transactions with related parties. Hence reporting under clause 3(xii) of the Order is not applicable



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- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, internal audit is not applicable to the Company. Therefore, clause (xiv) of paragraph 3 of the said order is not applicable to the Company.
- (xv) On the basis of our examination of records and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with them during the year under the provisions of section 192 of the Act. Therefore, clause (xv) of paragraph 3 of the said order is not applicable to the Company.
- (xvi) a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable to the Company.
b) On the basis of our examination of records and according to the information and explanations given to us, the Group has not more than one CIC as part of the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- (xvii) The Company has generated cash from operating activities amounting to Rs. 38157 during the financial year under consideration.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, reporting under clause 3(xx) of the order is not applicable.

For and on behalf of
For VIKAS VERMA AND CO
Chartered Accountants
Firm's registration number: 020890N

CA ANKUR JAIN

Partner

Membership No. 524826



Place: New Delhi

Date: May 03rd 2024

UDIN: 24524826BKFRHP4607

"Annexure B" to the Independent Auditor's Report

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 **VALLEY VIEW LANDHOLDINGS PRIVATE LIMITED** as of 31st March, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. 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 were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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:



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- (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 authorizations of management and directors of the Company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For and on behalf of
For VIKAS VERMA AND CO
Chartered Accountants
Firm's registration number: 020890N

CA ANKUR JAIN
Partner

Membership No. 524826



Place: New Delhi
Date: May 03rd 2024

UDIN: 24524826BKFRHP4607

Valley View Landholdings Pvt. Ltd.
Balance Sheet as at 31st March, 2024

CIN : U45400GA2013PTC007382

(Amount in Rupees Hundreds unless specified otherwise)

Particulars	Notes	As at 31-03-2024	As at 31-03-2023
ASSETS			
Non Current Assets			
Immovable Property - Land	1	134,652.17	-
Current assets			
Cash and bank equivalents	2	6,768.78	71.67
Total		141,420.95	71.67
EQUITY AND LIABILITIES			
Equity Share Capital	3	1,000.00	1,000.00
Other Equity	4	(5,659.89)	(4,139.48)
		(4,659.89)	(3,139.48)
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Borrowings	5	144,000.00	2,000.00
Current liabilities			
Financial Liabilities			
Trade payables	6	130.70	130.69
Other Liabilities	7	1,950.14	1,080.46
		2,080.84	1,211.15
Total		141,420.95	71.67

As per our report of even date

For Vikas Verma & Co
Chartered Accountants

FRN 020890N

CA ANKUR JAIN
Partner

M.No. 524826

Place: New Delhi

Date: May 03rd 2024

UDIN: 24524826BKFRHP4607

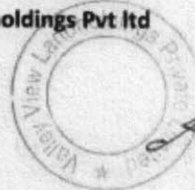


For and on behalf of the Board
Valley View Landholdings Pvt Ltd

Arvind Chaubey
Director

Place: DELHI

Date: 03/05/2024



Bej Kumar Gambhir
Director

Place: DELHI

Date: 03/05/2024

Valley View Landholding Pvt. Ltd.

Statement of Profit and Loss for the year ended 31st March, 2024

CIN : U45400GA2013PTC007382

(Amount in Rupees Hundreds unless specified otherwise)

Particulars	Notes	2023-24	2022-23
Income			
Revenue from operations		-	-
Total Revenue		-	-
Expenses			
Other expenses	8	488.12	586.75
Total		488.12	586.75
Earnings before interest, tax, depreciation and amortization		-488.12	-586.75
Depreciation and amortization expense		-	-
Finance costs	9	1,032.28	280.00
Profit/(loss) before tax		-1,520.40	-866.75
Tax expense			
Current tax		-	-
Total tax expense		-	-
Profit /Loss for the period		-1,520.40	-866.75
Other Comprehensive Income		-	-
Total Comprehensive Income for the period comprising Profit/(Loss) and other comprehensive income for the period		-1,520.40	-866.75

As per our report of even date

For Vikas Verma & Co
Chartered Accountants

FRN 020890N

CA ANKUR JAIN

Partner

M.No. 524826

Place: New Delhi

Date: May 03rd 2024

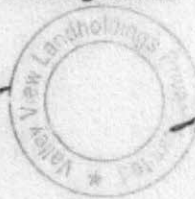
UDIN: 24526826 BKFAH P4607



For and on behalf of the Board
Valley View Landholdings Pvt Ltd

Arvind Chaubey
Director

Place: Delhi
Date: 03/05/24



Raj Kumar Gambhir
Director

Place: Delhi
Date: 03/05/24

Valley View Landholding Pvt. Ltd.

Cash Flow Statement for the year ended 31st March, 2024

(Amount in Rupees Hundreds unless specified otherwise)

	As at March 31, 2024	As at March 31, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before tax & exceptional items.	(1,520.40)	(866.74)
Adjusted for :		
Finance Costs	1,032.28	280.00
Adjustment for changes in :		
(Decrease)/Increase in Liabilities	-	-
(Decrease)/Increase in Current Liabilities	869.69	253.90
Cash flow before extra ordinary items	869.69	253.90
Net cash from operating activities	381.57	(332.84)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Land Purchased	(134,652.17)	-
Net cash used in Investing activities	(134,652.17)	-
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Loan from Tex Infra	142,000.00	-
Finance Costs	-1,032.28	-280.00
Net cash from Financing activities	140,967.72	-280.00
Net Changes in Cash and cash equivalents during the year	6,697.12	(612.84)
Cash and Cash equivalents at the beginning of the year	71.67	684.51
Cash and Cash equivalents at the end of the year	6,768.78	71.67

As per our report of even date

For Vikas Verma & Co
Chartered Accountants

FRN 020890N

CA ANKUR JAIN
Partner

M.No. 524826

Place: New Delhi

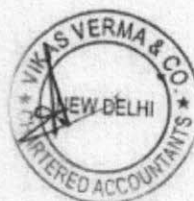
Date: May 03rd 2024

For and on behalf of the Board
Valley View Landholdings Pvt LtdArvind Kumar Chaubey
DirectorRaj Kumar Gambhir
DirectorPlace: Delhi
Date: 03/05/24Place: Delhi
Date: 03/05/24

1. Fixed Assets		Non Current	Current	Non Current	Current
Immovable property - Land		134,652.17			
Total		134,652.17			
2. Cash and cash equivalents					
Balances with banks			6,768.78		71.67
-in Current Accounts					
-in deposits of more than 12 months maturity					
c. Meal Vouchers					
Total			6,768.78		71.67
3. Share capital					
Authorised :					
10,000 Equity Shares of Rs. 10/- each		100,000		100,000	
Issued					
10,000 Equity Shares of Rs. 10/- each		100,000		100,000	
Subscribed and Paid-up					
10,000 Equity Shares of Rs. 10/- each, full paid up		1,000		100,000	
Total		1,000		100,000	
a) Reconciliation of Shares Outstanding at the beginning and end of the reporting Period					
Equity Shares		Number	Rupees	Number	Rupees
At the beginning of the period		10,000	100,000	10,000	100,000
Issued during the period					
Outstanding at the end of the period		10,000	100,000	10,000	100,000
b) Terms/Rights Attached to equity Shares					
The Company has only one class of equity shares having a par value of Rs. 10/- Share. Each share holder of equity shares is entitled to one vote per share.					
c) Details of Shareholders holding more than 5% of shares in the company					
M/s Texmaco Infrastructure & Holdings Ltd		No. of Shares	% Holding	No. of Shares	% Holding
Mr Sirajuddin Khan		9990	99.90	9,990	99.90
		10	0.1	10	0.1
d) Share held by Promoter at the end of the year					
S.no	Promoter Name	No of Share	% of Total shares	% change during the year	
1	Texmaco Infra.	9990	99.9	nil	
4. Other Equity					
Surplus					
Balance as per Last Financial Statements		-4,139.49		-3,272.74	
Net Profit/(Loss) for the current period		-1,520.40		-866.75	
Total		-5,659.89		-4,139.49	
5. Loan Liability					
Unsecured Loan					
ICD from Texmaco Infrastructure & Holdings Ltd		144,000.00		2,000.00	
		144,000.00		2,000.00	
6. Current Liabilities and Provision					
Trade payables*		130.70		130.69	
		130.70		130.69	
7. Other Liabilities					
Interest Payable		1,625.91		696.86	
TDS payable		89.23		7.00	
GST on reverse charge payable				21.60	
Director Fee Payable				120.00	
Audit fee payable		235.00		235.00	
Total		1,950.14		1,080.46	

* The Company has not received any information from parties regarding their registration under Micro, small and Medium Enterprises (Development) Act, 2006. In the circumstances, disclosures relating to amount remaining unpaid as at the year end, together with the interest, if any, payable under the Act are not ascertainable.

Trade Payable ageing as on 31.3.2024	Less than one year	1-2 Years	2-3 Years	More than 3 years	Total
Particulars					
(i) MSME					
(ii) Others					
(iii) Disputed dues MSME				130.70	130.70
(iv) Disputed dues Others					



929.05

Valley View Landholding Pvt. Ltd.**Groups to financial statements for the year ended 31st March 2024**

Trade Payable	31.03.2024	31.3.2023
<i>S.R. & Associates</i>	-	-
<i>Vikas Verma & Co</i>	-	-
<i>Catherine Sofia Gonsalves</i>	600	600
<i>R Y Patil</i>	9,095	9,100
<i>Zuari Agro Chemicals Limited</i>	3,375	3,376
Total	13,070	13,076

Other Current Liabilities

Interest Payable	162,591	69,686
TDS Payable	8,923	700
GST on reverse charge payable	-	2,160
Director Fee Payable	-	12,000
Audit fee payable	23,500	23,500
	195,014	108,046



Valley View Landholding Pvt. Ltd.

Notes to financial statements for the year ended 31st March,2024

(Amount in Hundreds)

	31 March 2024	31 March 2023
8. Other expenses		
ROC Charges & Filing Fees	105.00	56.00
Audit Fees	236.00	235.00
Director Fee	-	120.00
Professional Fee	145.20	153.40
GST on reverse charge exp	-	21.60
Bank Charges	1.92	0.75
Total	488.12	586.75

9. Finance Cost

Interest paid on ICD	1,032.28	280.00
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