**Independent Auditors' Report**

**To the Members of**

***VALLEY VIEW LANDHOLDING PRIVATE LIMITED***

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of "***VALLEY VIEW LANDHOLDING PRIVATE LIMITED***", which comprise the Balance Sheet as at 31st March, 2023, 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, 2023, 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.

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

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS



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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 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



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**To The Members of**

evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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.**

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**To The Members of**

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, Statementof 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, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as at 31st March, 2023 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



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**To The Members of**

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.

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:

The Company being a private limited company, provisions of Section 197 of the Companies Act, 2013 is not applicable to the Company.

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

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

CA VIKAS VERMA
Partner
Membership No. 096020
Place: New Delhi
Date: May 09th 2023
**UDIN: 23096020BGYYOF5645**

**To The Members of**

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**"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, 2023.

(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.

c) The company doesn't have any immovable property property during the reporting period.

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, 2023 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.

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

**To The Members of**

(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 explanations given to us there were no outstanding statutory dues, as on 31st of March, 2023 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. 2.00 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.

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

**To The Members of**

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 withrelated parties. Hence reporting under clause 3(xii) of the Order is not applicable

(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 has 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 negative cash from operating activities amounting to Rs. 61284 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 realisation 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



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**To The Members of**

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

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

CA VIKAS VERMA
Partner
Membership No. 096020
Place: New Delhi
Date: May 09th 2023
UDIN: **23096020BGYYOF5645**

To The Members of

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**"Annexure B" to the Independent Auditor's Report**

**Report on the Internal Financial Controlsunder 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 LANDHOLDING PRIVATE LIMITED*** as of 31st March, 2023 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



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**To The Members of**

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 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, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal controlstated 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

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

CA VIKAS VERMA
Partner
Membership No. 096020
Place: New Delhi
Date: May 09th 2023
UDIN: **23096020BGYYOF5645**

**Valley View Landholding Pvt. Ltd.**
**Balance Sheet as at 31st March, 2023**

(Amount in Rupees Hundreds unless specified otherwise)

| | Notes | 31 March 2023 | 31 March 2022 |
|---|---|---|---|
| **ASSETS** | | | |
| **Current assets** | | | |
| Cash and bank balances | 1 | 71.67 | 684.51 |
| | | - | - |
| | | - | - |
| **Total** | | 71.67 | 684.51 |
| | | - | - |
| **EQUITY AND LIABILITIES** | | - | - |
| Equity Share Capital | 2 | 1,000.00 | 1,000.00 |
| Other Equity | 3 | -4,139.48 | -3,272.74 |
| | | -3,139.48 | -2,272.74 |
| **Liabilities** | | - | - |
| **Non Current Liabilities** | | - | - |
| **Financial Liabilities** | | - | - |
| Borrowings | 4 | 2,000.00 | 2,000.00 |
| | | - | - |
| **Current liabilities** | | 2,000.00 | 2,000.00 |
| **Financial Liabilities** | | - | - |
| Trade payables | 5 | 130.69 | 505.39 |
| Other Liabilities | 6 | 1,080.46 | 451.86 |
| | | 1,211.15 | 957.25 |
| | | - | - |
| **Total** | | 71.67 | 684.51 |

**As per our report of even date**

**For Vikas Verma & Co**
**Chartered Accountants**
**FRN 020890N**

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

**CA VIKAS VERMA**
**Partner**
**M.No. 096020**
**Place: New Delhi**
**Date: May 09th 2023**
**UDIN:** 23096020BGYYOF5645

**For and on behalf of the Board**

**Anshul Bansal**
**Director**

**Place:**
**Date:**

**Alok Banerjee**
**Director**

**Place:**
**Date:**

**Valley View Landholding Pvt. Ltd.**

**Statement of Profit and Loss for the year ended 31st March,2023**

(Amount in Rupees)

| | Notes | 31 March 2023 | 31 March 2022 |
|---|---|---|---|
| **Income** | | | |
| Revenue from operations | | - | - |
| **Total Revenue** | | - | - |
| **Expenses** | | - | - |
| Other expenses | 7 | 866.74 | 704.57 |
| **Total** | | 866.74 | 704.57 |
| **Earnings before interest, tax, depreciation and amortization** | | -866.74 | -704.57 |
| Depreciation and amortization expense | | - | - |
| Finance costs | | - | - |
| **Profit/(loss) before tax** | | -866.74 | -704.57 |
| **Tax expense** | | - | - |
| Current tax | | - | - |
| **Total tax expense** | | - | - |
| **Profit /Loss for the period** | | -866.74 | -704.57 |
| **Other Comprenshive Income** | | - | - |
| | | - | - |
| **Total Comprehensive Income for the period comprising Profit/(Loss) and other comprehensive income for the period** | | -866.74 | -704.57 |
| **Earnings per Share** | | | |
| **a) Basic EPS (Rupees per share)** | | -8.67 | -7.05 |
| **b) Diluted EPS (Rupees per share)** | | -8.67 | -7.05 |

**As per our report of even date**

**For Vikas Verma & Co**
**Chartered Accountants**
**FRN 020890N**

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

**CA VIKAS VERMA**
**Partner**
**M.No. 096020**
**Place: New Delhi**
**Date: May 09th 2023**
**UDIN:** 23096020BGYYOF5645

**For and on behalf of the Board**

**Anshul Bansal**
**Director**
**Place:**
**Date:**

**Alok Banerjee**
**Director**
**Place:**
**Date:**

**Valley View Landholding Pvt. Ltd.**

**Cash Flow Statement for the year ended 31st March, 2023**

(Amount in Rupees Hundreds unless specified otherwise)

| | | | As at March 31, 2023 | As at March 31, 2022 |
|---|---|---|---|---|
| **A.** | **CASH FLOW FROM OPERATING ACTIVITIES :** | | | |
| | Net Profit/(Loss) before tax & exceptional items. | | -866.74 | -704.57 |
| | | | | - |
| | Adjustment for changes in : | | | - |
| | (Decrease)/Increase in Liabilities | | - | - |
| | (Decrease)/Increase in Current Liabilities | | 253.90 | 211.13 |
| | Cash flow before extra ordinary items | | 253.90 | 211.13 |
| | | | | - |
| | Cash Generated from operations | (A) | 253.90 | 211.13 |
| | | | | - |
| | **Net cash from operating activities** | | -612.84 | -493.44 |
| | | | | - |
| **B.** | **CASH FLOW FROM INVESTING ACTIVITIES :** | | - | - |
| | | | | - |
| | **Net cash used in Investing activities** | | -612.84 | -493.44 |
| | | | | - |
| **C.** | **CASH FLOW FROM FINANCING ACTIVITIES :** | | | - |
| | Loan from Tex Infra | | - | 1,000.00 |
| | | | | - |
| | **Net Changes in Cash and cash equivalents during the year** | | -612.84 | 506.56 |
| | | | | - |
| | Cash and Cash equivalents at the beginning of the year | | 684.51 | 177.95 |
| | Cash and Cash equivalents at the end of the year | | 71.67 | 684.51 |
| | | | | - |
| | **Net Increase/(Decrease)** | | -612.84 | 506.56 |

**As per our report of even date**

**For Vikas Verma & Co**
**Chartered Accountants**
**FRN 020890N**

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

**CA VIKAS VERMA**
**Partner**
**M.No. 096020**
**Place: New Delhi**
**Date: May 09th 2023**

**For and on behalf of the Board**

**Anshul Bansal**
**Director**
**Place:**
**Date:**

**Alok Banerjee**
**Director**
**Place:**
**Date:**

**Valley View Landholding Pvt. Ltd.**

**Notes to financial statements for the year ended 31st March,2023**

(Amount in Rupees Hundreds unless specified otherwise)

| | 31-03-2023 | | 31 March 2022 | |
|---|---|---|---|---|
| **1. Cash and cash equivalents** | **Non Current** | **Current** | **Non Current** | **Current** |
| Balances with banks | | | | |
| -in Current Accounts | - | 71.67 | - | 684.51 |
| - in deposits of more than 12 months maturity | - | - | - | - |
| c. Meal Vouchers | - | - | - | - |
| **Total** | - | **71.67** | - | 684.51 |

**2. Share capital**

| | | | | |
|---|---|---|---|---|
| **Authorised :** | | | | |
| 10,000 Equity Shares of Rs. 10/- each | 1,000.00 | | 1,000.00 | |
| **Issued** | | | | |
| 10,000 Equity Shares of Rs. 10/- each | 1,000.00 | | 1,000.00 | |
| **Subscribed and Paid-up** | | | | |
| 10,000 Equity Shares of Rs. 10/- each, full paid up | 1,000.00 | | 1,000.00 | |
| **Total** | 1,000.00 | | 1,000.00 | |

**a) Reconciliation of Shares Outstanding at the beginning and end of the reporting Period**

**Equity Shares**

| | **Number** | **Rupees in Inr** | **Number** | **Rupees in Inr** |
|---|---|---|---|---|
| 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** | **No. of Shares** | **% Holding** | **No. of Shares** | **% Holding** |
|---|---|---|---|---|
| **Name of Shareholder** | | | | |
| M/s Texmaco Infrasturcture & Holdings Ltd | 9990 | 99.9 | 9,990 | 99.90 |
| Mr Sirajuddin Khan | 10 | 0.1 | 10 | 0.1 |

| **d) Share held by Promoter at the end of the year** | **S.no** | **No of Share** | **% of Total shares** | **% change during the year** |
|---|---|---|---|---|
| M/s Texmaco Infrasturcture & Holdings Ltd | 1 | 9990 | 99.90 | NIL |

**3. Other Equity**

| | | |
|---|---|---|
| **Surplus** | | |
| Balance as per Last Financial Statements | -3,272.74 | -256,817 |
| Net Profit/(Loss) for the current period | -866.74 | -70,457 |
| **Total** | **-4,139.48** | -327,274 |

**4.Loan Liability**

| | | |
|---|---|---|
| **Unsecured Loan** | | |
| **ICD from Texmaco Infrastructure & Holdings Ltd** | 2,000.00 | 2,000.00 |
| | **2,000.00** | 2,000.00 |

**5. Current Liabilities and Provision**

| | | |
|---|---|---|
| Trade payables* | 130.69 | 505.39 |
| | **130.69** | **505.39** |

**6. Other Liabilities**

| | | |
|---|---|---|
| Interest Payable | 696.86 | 444.86 |
| TDS payable | 7.00 | 7.00 |
| GST on reverse charge payable | 21.60 | |
| Director Fee Payable | 120.00 | |
| Audit fee payable | 235.00 | |
| **Total** | **1,080.46** | 451.86 |

* 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 aeging as on 31.3.2023**

| Particulars | Less than one year | 1-2 Years | 2-3 Years | More than 3 year | Total |
|---|---|---|---|---|---|
| i) MSME | | | | | |
| ii) Others | | | | 130.69 | 130.69 |
| iii) Disputed dues MSME | | | | | |
| iv) Disputed dues Others | | | | | |

VIKAS VERMA & CO. NEW DELHI CHARTERED ACCOUNTANTS

## Valley View Landholding Pvt. Ltd.

**Notes to financial statements for the year ended 31st March, 2023**

**(Amount in Rupees Hundreds unless spec**

| | | 31 March 2023 |
|---|---|---|
| **7. Other expenses** | | |
| ROC Charges & Filing Fees | | **56.00** |
| Audit Fees | | **235.00** |
| Director Fee | | **120.00** |
| Professional Fee | | **153.40** |
| GST on reverse charge exp | | **21.60** |
| Interest Expenses | | **280.00** |
| Bank Charges | | **0.74** |
| | **Total** | **866.74** |

VIKAS VERMA & CO. ★ NEW DELHI ★ CHARTERED ACCOUNTANTS