

## FORM AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of the Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries / associate companies

## PART A : Subsidiaries

(Amt. in Rupees)

Sl. No.	Name of the Subsidiary	Reporting period for the subsidiary concerned if different from the holding company's reporting period	Reporting currency and Exchange rate as on the last date of relevant Financial year in the case of foreign subsidiaries.	Share Capital	Reserves & Surplus	Total Assets	Total Liabilities	Investments	Turnover	Profit/(Loss) Before Tax	Provision for Tax (including adjustments)	Profit/(Loss) After Tax	Proposed Dividend	% of Shareholding of Holding Company
1	Ritwiz Builders & Developers Pvt Ltd	31-Mar-19	Indian Origin	500,000	(3,624,101)	275,662,072	278,786,173	-	35,000	5,444	1,000	4,444	-	100%
2	URR Housing & Construction Pvt. Ltd.	31-Mar-19	Indian Origin	500,000	5,281,399	155,326,384	149,544,985	102,248,829	27,155,000	16,035,143	3,302,000	12,733,143	-	100%
3	Entrepreneurs (Calcutta) Pvt. Ltd.	31-Mar-19	Indian Origin	64,620,000	(45,042,025)	511,199,889	491,621,914	7,750,000	481,531	64,601	26,539	38,062	-	100%
4	Vipul Eastern Infracon Pvt. Ltd.	31-Mar-19	Indian Origin	26,218,600	52,427,580	181,733,621	103,087,441	176,364,143	-	(51,225)	-	(51,225)	-	100%
5	Vipul Hospitality Ltd.	31-Mar-19	Indian Origin	500,000	(30,989,332)	79,355,987	109,845,319	500,000	-	(36,598)	-	(36,598)	-	100%
6	Vipul Southern Infracon Ltd.	31-Mar-19	Indian Origin	500,000	(204,686,316)	4,274,661	208,460,977	-	21,902	(1,348,201)	-	(1,348,201)	-	100%
7	United Buildwell Pvt. Ltd.	31-Mar-19	Indian Origin	500,000	1,566,296	96,749,656	94,683,360	-	-	(28,646,481)	-	(28,646,481)	-	100%
8	High Class Projects Ltd.	31-Mar-19	Indian Origin	125,000,000	(45,335,463)	713,611,583	633,947,046	-	76,421,177	(61,532,528)	(33,582,388)	(27,950,140)	-	100%
9	Bhatinda Hotels Ltd.	31-Mar-19	Indian Origin	500,000	(529,111)	-	29,111	-	-	(94,189)	-	(94,189)	-	100%
10	Abhipra Trading Pvt. Ltd.	31-Mar-19	Indian Origin	500,000	(428,134)	30,084,725	30,012,859	-	-	(19,605)	8,626	(28,231)	-	100%
11	Vineeta Trading Pvt. Ltd.	31-Mar-19	Indian Origin	4,976,450	1,480,926	36,520,170	30,062,794	-	-	(18,640)	-	(18,640)	-	100%
12	Graphic Research Consultants (India) Pvt. Ltd.	31-Mar-19	Indian Origin	500,000	8,330,790	154,459,802	145,629,012	-	237,375	213,876	55,600	158,276	-	100%
13	Vipul Lavanya Developers Ltd.	31-Mar-19	Indian Origin	500,000	(167,710)	7,838,021	7,505,731	-	-	(27,995)	-	(27,995)	-	100%
14	VSD Buildwell Pvt. Ltd.	31-Mar-18	Indian Origin	500,000	(142,021)	399,168	41,189	-	-	(28,317)	-	(28,317)	-	50.04%
15	K S T Buildwell Pvt Ltd	31-Mar-18	Indian Origin	500,000	(145,226)	18,273,254	17,918,480	-	35,000	(9,599)	-	(9,599)	-	50.04%
16	P K B K Buildwell Pvt Ltd	31-Mar-18	Indian Origin	500,000	(187,558)	330,342,806	330,030,364	-	35,000	(8,655)	-	(8,655)	-	50.04%
17	P K B Bulidcon Pvt Ltd	31-Mar-18	Indian Origin	500,000	24,287,025	24,880,448	93,423	-	35,000	(8,404)	-	(8,404)	-	50.04%
18	Vipul S E Z Developers Pvt Ltd	31-Mar-18	Indian Origin	500,000	36,714,897	3,578,829,441	3,541,614,544	2,000,000	-	(288,108)	-	(288,108)	-	50.04%
19	Aahamne Hospitality Pvt. Ltd.	31-Mar-19	Indian Origin	100,000	(7,672,235)	1,748	7,573,983	-	-	(24,601)	-	(24,601)	-	90.00%

**Part "B " : Associates and Joint Ventures**

Statement pursuant in Section 129(3) of the Companies Act , 2013 related to Associates Companies and Joint Ventures

Sl. No.	Name of Associates	Latest Audited Balance Sheet Date	Equity Shares of Associate held by the Holding company on the year end			Description of how there is significant influence	Reason why the Associate is not consolidated	Net Worth attributable to Shareholding as per latest audited Balance Sheet	Profit/(Loss) for the year	
			No.s	Amount of Investment in Associates	Extend of Holding %				Considered in Consolidation	Not Considered in Consolidation
1	Mudra Finance Limited	31-Mar-19	70,000	13,300,000	33.33%	Holding Shares more than 20% directly	Not Applicable	39,033,552	Nil	146,343
2	Maxworth Marketing Private Ltd.	31-Mar-19	625,000	6,250,000	50.00%	Holding Shares more than 20% through a subsidiary		9,823,504	Nil	133,152
3	Vipul Karamchand SEZ Pvt. Ltd.	31-Mar-19	500,000	5,000,000	50.00%	Holding Shares more than 20% directly		4,550,342	Nil	(8,408)
4	Choice Real Estate Developers Private Limited	31-Mar-19	5,000	50,125	50.00%	Holding Shares more than 20% directly		2,057,575	Nil	225,265
5	Whitfield Infrastructure Development Pvt. Ltd.	31-Mar-19	15,000	1,500,000	50.00%	Holding Shares more than 20% through a subsidiary		1,321,498	Nil	(38,248)