



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

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-24	Indian Origin	5.00	(18.05)	149.65	162.70	-	1,149.59	1.53	0.40	1.13	-	100%
2	UPRR Housing & Construction Pvt. Ltd.	31-Mar-24	Indian Origin	5.00	(42.46)	786.59	824.05	-	1,566.80	(1.52)	(33.22)	31.70	-	100%
3	Entrepreneurs (Calcutta) Pvt. Ltd.	31-Mar-24	Indian Origin	646.20	(380.07)	3,472.86	3,206.73	77.50	5,188.08	(2.13)	(1.99)	(0.14)	-	100%
4	Vipul Eastern Infracon Pvt. Ltd.	31-Mar-24	Indian Origin	262.19	533.42	1,814.32	1,018.71	1,763.64	-	(2.08)	-	(2.08)	-	100%
5	Vipul Hospitality Ltd.	31-Mar-24	Indian Origin	5.00	(316.40)	852.50	1,163.90	-	-	(0.28)	-	(0.28)	-	100%
6	Vipul Southern Infracon Ltd.	31-Mar-24	Indian Origin	5.00	(2,048.35)	36.32	2,079.67	-	-	(0.31)	-	(0.31)	-	100%
7	United Buildwell Pvt. Ltd.	31-Mar-24	Indian Origin	5.00	2,107.31	2,666.07	553.76	-	238.73	225.27	60.00	165.27	-	100%
8	High Class Projects Ltd.	31-Mar-24	Indian Origin	1,250.00	(173.99)	4,748.65	3,672.64	-	469.87	(453.80)	890.74	(1,344.54)	-	100%
9	Bhatinda Hotels Ltd.	31-Mar-24	Indian Origin	5.00	(6.53)	-	1.53	-	-	(0.27)	-	(0.27)	-	100%
10	Abhipra Trading Pvt. Ltd.	31-Mar-24	Indian Origin	5.00	(5.72)	300.49	301.21	-	-	(0.30)	-	(0.30)	-	100%
11	Vineeta Trading Pvt. Ltd.	31-Mar-24	Indian Origin	49.76	13.20	365.20	302.24	-	-	(0.29)	-	(0.29)	-	100%
12	Graphic Research Consultants India Pvt. Ltd.	31-Mar-24	Indian Origin	5.00	81.34	1,542.46	1,456.12	-	-	(0.28)	-	(0.28)	-	100%

* Refer Note No. 45.

Part - "B" : Associates and Joint Ventures
Statement pursuant in Section 129(3) of the Companies Act , 2013 related to Associates Companies and Joint Ventures
(Rs. in lacs)

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	
			Nos.	Amount of Investment in Associates	Extend of Holding %				Considered in Consolidation	Not Considered in Consolidation
1	Mudra Finance Limited	31-Mar-24	70,000	133.00	33.33%	Holding Shares more than 20% directly	Not Applicable	307.14	9.63	Nil
2	Maxworth Marketing Private Ltd.	31-Mar-24	6,25,000	62.50	50.00%	Holding Shares more than 20% through a subsidiary		104.43	1.44	Nil
3	Vipul Karamchand SEZ Private Ltd.	31-Mar-23	5,00,000	50.00	50.00%	Holding Shares more than 20% directly		44.55	(0.24)	Nil
4	Choice Real Estate Developers Private Limited	31-Mar-24	5,000	0.50	50.00%	Holding Shares more than 20% directly		53.48	4.73	Nil
5	Whitfield Infrastructure Development Private Ltd.	31-Mar-23	15,000	15.00	50.00%	Holding Shares more than 20% through a subsidiary		12.91	(0.08)	Nil