

# EXEMPLICA REALTY PRIVATE LIMITED

Registered Office Address: Plot 50, Clearance Villa, Lady Jamshedji 2nd X Road,  
Mahim, Mumbai – 400016

CIN: U45309MH2019PTC335090

E-Mail Id: [suraj@surajestate.com](mailto:suraj@surajestate.com)

## DIRECTORS' REPORT

To the Members,

Your Directors take pleasure in presenting the Annual Report on the business and operations of EXEMPLICA REALTY PRIVATE LIMITED ('Company'), along with the summary of standalone financial statements for the financial year ended March 31, 2021.

### 1. Financial Result

PARTICULARS	YEAR ENDED 31 <sup>ST</sup> MARCH, 2021 (Amt in INR)	YEAR ENDED 31 <sup>ST</sup> MARCH, 2020 (Amt in INR)
Sales	-	-
Other Income	-	-
Total Income	-	-
Depreciation	-	-
Profit Before Tax	(21,832)	(14,531)
Current Tax	-	-
Deferred Tax	-	-
Prov. For Tax (Prev. F.Y.)	-	-
Profit/(Loss) after Tax	(21,832)	(14,531)
Earnings per Share	(2.18)	(1.45)
Diluted earnings per share	(2.18)	(1.45)

### 2. State of Company's affairs

During the year under review, the total Sales of the Company was Nil against Nil in the previous year. The Company has incurred a loss after tax of 21,832/- compared to 14,531/- in the previous year. Financial year 2020-21 was one of the most Challenging year not only for the Indian Economy but the Global Economy on account of unprecedented Lockdown due to Covid 19 Pandemic. Your Directors have taken all the necessary steps to ensure that the Company maintains the Profit Margin in spite of challenging market conditions.



3. **Transfer to reserves in terms of section 134 (3) (J) of the Companies Act, 2013**

For the financial year ended 31<sup>st</sup> March, 2021, the Company is proposed to carry an amount of Rs. NIL to General Reserve Account.

4. **Dividend:**

Your Directors do not recommend any dividend for the year under review due to incurred loss during the Financial year ended 31.03.2021.

5. **Material Changes between the date of the Board report and end of financial year.**

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report. The Impact of Covid 19 Pandemic has been separately explained in Clause 22.

6. **Details of Subsidiary/Joint Venture/Associate Companies.**

As on March 31, 2021, the Company does not have any Subsidiary/Joint Venture/Associate Companies.

7. **Share capital.**

The Company has not allotted / issued any shares during the year under review.

8. **Directors and Key Managerial Personnel (KMP)**

There are no changes in Directors and Key Managerial Personnel for the period under review. None of the Directors are disqualified under the provision of Section 164 of the Companies Act, 2013.

9. **Change in the nature of Business.**

During the year under review, there is no change in the nature of the business of the company.

10. **Annual Return**

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 in Form MGT-9 is annexed herewith for your kind perusal and information.

11. **Meeting of the Board of Directors**

The following 4 (Four) Meetings of the Board of Directors were held during the Financial Year 2020-21:



SN	Date of Meeting	Board Strength	No. of Directors Present
1	04/04/2020	3	3
2	02/08/2020	3	3
3	16/12/2020	3	3
4	21/03/2021	3	3

## 12. Director's Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a.) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b.) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;
- (c.) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d.) The directors had prepared the annual accounts on a going concern basis; and
- (e.) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## 13. Auditors:

M/s. Bhuwania & Agrawal Associates, Chartered Accountant, Mumbai (Firm Registration No. 101483W) were appointed as a Statutory Auditors, of the Company, in the AGM held on 31<sup>st</sup> December, 2020 to hold office up to the conclusion Annual General Meeting to be held for the financial year 2023-24.



Pursuant to the Notification issued by the Ministry of Corporate Affairs on 7th May, 2018, amending section 139 of the Companies Act, 2013, the mandatory requirement for ratification of appointment of Auditors by the Members at every AGM has been omitted and hence your Company has not proposed ratification of appointment of M/s. Bhuwania & Agrawal Associates, Chartered Accountant, at the forthcoming Annual General Meeting.

There are no qualifications, reservations or adverse remarks or disclaimers made by Statutory Auditors, in their report.

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

**14. Board's Comment on the Auditor's Report**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

**15. Public Deposits**

The Company has not accepted Public Deposits within the purview of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

**16. Loans, Guarantees and Investments**

During the period under review, the Company has not made loan, Guarantees and Investments.

**17. Maintenance of Cost Records**

The maintenance of cost records under section 148 (1) of the Companies Act is not applicable to the Company.

**18. Secretarial Auditor**

Pursuant to provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 submission of Secretarial Audit Report is not applicable to the Company.



**19. Managerial Remuneration**

The Section 197 of Companies Act, 2013 and (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for the year ended 2021 is not applicable to our company.

**20. Compliance with Secretarial Standards**

During the year under review your Company is in compliance with all the applicable Secretarial Standards as specified or issued by the Institute of Company Secretaries of India.

**21. Related party Transactions.**

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company had not entered into any contract/arrangement/transaction with related parties which are specified under the provisions of the Section 188(1) of the Companies Act, 2013.

For the details of all contracts/arrangements/transactions entered by the Company with related parties during the financial year, your Directors draw attention of the members to the Note No. 16 to the notes to account which set out related party disclosures.

**22. Impact of Covid 19 Pandemic**

The Outbreak of Corona Virus (COVID 19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Operations have been impacted due to Covid 19 during the F.Y. 2020-21.

**23. Conservation of Energy, Technology Absorption, and Foreign Exchange Earning and outgo etc:**

The disclosure required in Section 134(3) (m) of the Companies Act, 2013 are as follows:

Conservation of Energy

There is no conservation of energy during the year under review.

Technology Absorption

There is no technology absorption during the year under review.



□ **Foreign Exchange Earning and Outgo**

During the period under review there were no foreign exchange earnings as well as Expenditure in Foreign Currency

**24. Risk Management**

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

**25. Corporate Social Responsibility**

Section 135 of the Companies Act,2013 in respect of Corporate Social Responsibility is not applicable to the Company.

**26. Internal Financial Controls**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

**27. Internal Auditor's Report**

The appointment of Internal Auditor is not applicable as per section and provisions of the Act.

**28. General**

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to public deposits covered under Chapter V of the Act.
2. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except ESOS referred to in this Report.



3. Neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
4. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

Your director's further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

#### 29. Acknowledgement

The Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review.

The Directors regret the loss of life due to COVID 19 pandemic and are deeply grateful and have immense respect for every person who risked their life and safety to fight this pandemic.


The Directors appreciate & value the contribution made by every member of Exemplica Family.

**For & on behalf of the Board of Directors**



**Rajan Meenathakonil Thomas**  
(Managing Director)  
(DIN: 00634576)

Place: Mumbai  
Date: 27<sup>th</sup> September 2021



**Rahul Rajan Jesu Thomas**  
(Director)  
(DIN:00318419)



# EXEMPLICA REALTY PRIVATE LIMITED

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CIN: U45309MH2019PTC335090

E-Mail Id: [suraj@surajestate.com](mailto:suraj@surajestate.com)

## LIST OF SHAREHOLDERS AS ON 31<sup>ST</sup> MARCH, 2021

Sr. No.	Name	Class of Shares	No. of Shares	Face value of (Rs)
1	RAJAN MEENATHAKONIL THOMAS	Equity	4000	10/-
2	RAHUL RAJAN JESU THOMAS	Equity	4000	10/-
3	SUJATHA R THOMAS	Equity	2000	10/-
	<b>TOTAL</b>		<b>10,000</b>	

On or behalf of the Board of Directors  
For: EXEMPLICA REALTY PRIVATE LIMITED



Rajan Meenathakonil Thomas  
(Director)  
(DIN: 00634576)

Rahul Rajan Jesu Thomas  
(Director)  
(DIN:00318419)



Place: Mumbai  
Date: 27<sup>th</sup> September 2021



**Form No. MGT-9**  
**Extract of Annual Return as on the financial year ended on 31<sup>st</sup> March, 2021**  
**[Pursuant to section 92(3) and Rule 12(1) of the**  
**Companies (Management and Administration) Rules, 2014]**

**I. REGISTRATION AND OTHER DETAILS**

i.	CIN	U45309MH2019PTC335090
ii.	Registration Date	26/12/2019
iii.	Name of the Company	EXEMPLICA REALTY PRIVATE LIMITED
iv.	Category / Sub-Category of the Company	Company Limited by Shares / Indian Non-Government Company
v.	Address of the Registered office and contact details	Plot 50, Clearance Villa, Lady Jamshedji 2nd X Road, Mahim MUMBAI Mumbai City MH 400016  Tel: 0222446 0606
vi.	Whether listed company (Yes / No)	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	N.A

**II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY #**

All the business activities contributing 10% or more of the total turnover of the Company, on standalone basis, are as under:

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the Company
I.	Real estate activities with own or leased property	61800	0%

**III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
I	Not Applicable				



IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

D) Category-wise Share Holding

Category of shareholders	No. of Shares held at the beginning of the year (As on 01.04.2020)				No. of Shares held at the end of the year (As on 31.03.2021)				% change during the year
	Physical		% of total shares		Physical		% of total shares		
	Demat	Total			Demat	Total			
<b>A. Promoters &amp; Promoter Group</b>									
<b>(1) Indian</b>									
Individual/HUF	0	1,00,000.00	1,00,000.00	5.00	0	1,00,000.00	1,00,000.00	5.00	0.00
Central Govt.	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
State Govt.(s)	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Bodies Corp.	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Banks / FI	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Any Other	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
<b>Sub-total (A)(1)</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>100.00</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>100.00</b>	<b>0.00</b>
<b>(2) Foreign</b>									
a) NRIs - Individuals	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
b) Other - Individuals	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Bodies Corp.	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Banks / FI	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Any Other	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
<b>Sub-total (A)(2)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total shareholding of Promoter (A)</b> <b>=(A)(1)+(A)(2)</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>100.00</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>100.00</b>	<b>0.00</b>
<b>B. Public Shareholding</b>									
i. Institutions	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Mutual Funds	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Banks / FI	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Category of shareholders	No. of Shares held at the beginning of the year (As on 01.04.2020)				No. of Shares held at the end of the year (As on 31.03.2021)				% change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
c) Central Govt.	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) State Govt.(s)	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Venture Capital Funds	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Insurance Companies	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
g) FIIs	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
h) Foreign Venture Capital Funds	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Others - Qualified Foreign Investor	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub-total (B)(1)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2. Non-Institutions									
a) Bodies Corp.	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Indian	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii) Overseas	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Individuals	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Others (specify)	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Individuals	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Clearing Members	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trust	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub-total (B)(2)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Public Shareholding (B) = (B)(1)+(B)(2)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
C. Shares held by Custodian for GDRs & ADRs	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Category of shareholders	No. of Shares held at the beginning of the year (As on 01.04.2020)			No. of Shares held at the end of the year (As on 31.03.2021)			% change during the year
	Demat	Physical	Total	Demat	Physical	Total	
<b>Grand Total (A+B+C)</b>	0	10,000	10,000	0	10,000	10,000	0.00

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year (As on 01.04.2020)			Shareholding at the end of the year (As on 31.03.2021)			% change in shareholding during the year
		No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the Company	% of Shares Pledged / encumbered to total shares	
1.	RAJAN MEENATHAKONIL THOMAS	4000	40.00	0.00	4000	40.00	0.00	0.00
2.	RAHUL RAJAN JESU THOMAS	4000	40.00	0.00	4000	40.00	0.00	0.00
3.	SUJATHA R THOMAS	2000	20.00	0.00	2000	20.00	0.00	0.00
	<b>TOTAL</b>	<b>10,000</b>	<b>100.00</b>	<b>0.00</b>	<b>10,000</b>	<b>100.00</b>	<b>0.00</b>	<b>100.00</b>



- (iii) **Change in Promoters' Shareholding:**  
There was no change in the promoter's shareholding.

Sl. No.	Particulars	Shareholding at the beginning of the year (As on 01.04.2020)		Cumulative Shareholding during the year (As on 31.03.2021)	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company*
1.					
	At the beginning of the year	10,000	100.00	10,000	100.00
	Date wise increase / decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease  (E.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil
	At the end of the year	10,000	100.00	10,000	100.00

- (iv) **Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): Nil**

Sl. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Shareholding at the end of the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
	Nil	-	-	-	-

- (v) **Shareholding of Directors and Key Managerial Personnel:**

Sl. No.	For each of the directors and KMP	Shareholding at the beginning of the year (As on 01.04.2020)		Cumulative Shareholding during the year (As on 31.03.2021)	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
1.	RAJAN MEENATHAKONIL THOMAS				
	At the beginning of the year	4000.00	40.00	4000.00	40.00
	Date wise increase / decrease in shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/	No Change			



Sl. No.	For each of the directors and KMP	Shareholding at the beginning of the year (As on 01.04.2020)		Cumulative Shareholding during the year (As on 31.03.2021)	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
	sweat equity etc.)				
	At the end of the year	4000.00	40.00	4000.00	40.00

Sl. No.	For each of the directors and KMP	Shareholding at the beginning of the year (As on 01.04.2019)		Cumulative Shareholding during the year (As on 31.03.2020)	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
1.	RAHUL RAJAN JESU THOMAS				
	At the beginning of the year	4000.00	40.00	4000.00	40.00
	Date wise increase / decrease in shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	No Change			
	At the end of the year	4000.00	40.00	4000.00	40.00

Sl. No.	For each of the directors and KMP	Shareholding at the beginning of the year (As on 01.04.2019)		Cumulative Shareholding during the year (As on 31.03.2020)	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
1.	SUJATHA R THOMAS				
	At the beginning of the year	2000.00	20.00	2000.00	20.00
	Date wise increase / decrease in shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	No Change			
	At the end of the year	2000.00	20.00	2000.00	20.00



Sl. No.	For each of the directors and KMP	Shareholding at the beginning of the year (As on 01.04.2019)		Cumulative Shareholding during the year (As on 31.03.2020)	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company

#### V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding / accrued but not due for payment

Particulars	Secured Loans excluding deposits (Rs.)	Unsecured Loans (Rs.)	Deposits (Rs.)	Total Indebtedness (Rs.)
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	0.00	0.00	0.00	0.00
ii) Interest due but not paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not due	0.00	0.00	0.00	0.00
<b>Total (i+ii+iii)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Change in Indebtedness during the financial year</b>				
Addition	0.00	85,000	0.00	0.00
Reduction	0.00	0.00	0.00	0.00
<b>Net Change</b>	<b>0.00</b>	<b>85,000</b>	<b>0.00</b>	<b>0.00</b>
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	0.00	85,000	0.00	0.00
ii) Interest due but not paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not due	0.00	0.00	0.00	0.00
<b>Total (i+ii+iii)</b>	<b>0.00</b>	<b>85,000</b>	<b>0.00</b>	<b>0.00</b>

#### VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NA

B. REMUNERATION TO OTHER DIRECTORS: NA.




C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD / MANAGER /  
WTD: Not applicable

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:


Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give details)
<b>A. COMPANY</b>					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
<b>B. DIRECTORS</b>					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

For & on behalf of the Board of Directors

  
Rajan Meenathakonil Thomas  
(Director)  
(DIN: 00634576)

Place: Mumbai

Date: 27<sup>th</sup> September 2021

  
Rahul Rajan Jesu Thomas  
(Director)  
(DIN:00318419)





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**INDEPENDENT AUDITORS' REPORT**

**TO THE MEMBERS OF  
EXEMPLICA REALTY PRIVATE LIMITED**

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

**Opinion**

We have audited the accompanying financial statements of **Exemplica Realty Private Limited** ("the Company") which comprises the Balance Sheet as at 31<sup>st</sup> March 2021, the Statement of Profit and Loss 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 31<sup>st</sup> March 2021, and its losses 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 Act. 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 Act 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 other information. The other information comprises the management discussion & analysis and director's report included in the annual report but does not include the financial statements and our auditor's report thereon. The above information is expected to be made available to us after the date of this auditor's report.

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 identified above when it becomes available and, in doing so, consider whether the



other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the above other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

### **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 Act with respect to the preparation and presentation of the financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under. 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.

Those 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.

### **Report on Other Legal and Regulatory Requirements**

1. 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 of the aforesaid financial statements;
- (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 balance sheet and the statement of profit and loss are dealt with by this Report are in agreement with the books of account;



- (d) 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;
- (e) on the basis of the written representations received from the directors as on 31<sup>st</sup> March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- (g) 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 remuneration paid by the Company to its directors under section 197 is not applicable to private limited company;
- (h) 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:
- (i) the Company does not have any pending litigations and therefore no impact or disclosure in relation to the same has been made in the financial statement.
- (ii) the Company does not see any foreseeable losses on long-term contracts as on the balance sheet date and the Company has not entered into any derivative contracts, therefore no provision has been made in relation to the same;
- (iii) there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. 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 Act, the company has not crossed the limit specified in the paragraph 3 and 4 of the Order, so this is not applicable to the company.

**For BHUWANIA & AGRAWAL ASSOCIATES**  
(Chartered Accountants)  
(Firm Registration no. 101483W)

*S. Bhuwania*

**Shubham Bhuwania**  
(Partner)

Membership No.: 171789

UDIN : 21171789AAAAHK3734

Date : 27/09/2021

Place : Mumbai



## ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

### **Report on the Internal Financial Controls Over Financial Reporting 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 **Exemplica Realty Private Limited** ("*the Company*") as of 31<sup>st</sup> March 2021 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 Companies Act, 2013.

#### **Auditor's 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 was 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 (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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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, to the best of our information and according to the explanations given to us, 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 31<sup>st</sup> March 2021, 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.

**For BHUWANIA & AGRAWAL ASSOCIATES**

(Chartered Accountants)

(Firm Registration no. 101483W)

*Shubham*

**Shubham Bhuwania**

(Partner)

Membership No.: 171789

UDIN : 21171789AAAAHK3734

Date : 27/09/2021

Place : Mumbai



## EXEMPLICA REALTY PRIVATE LIMITED

CIN : U45309MH2019PTC335090

## BALANCE SHEET AS AT 31ST MARCH, 2021

(Amount in INR)

Particulars	Sch. No.	As at 31st March'2021	As at 31st March'2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	100,000	100,000
(b) Reserves and Surplus	3	(36,363)	(14,531)
		63,637	85,469
<b>(2) Non-Current Liabilities</b>			
(a) Long Term Borrowing		-	-
<b>(3) Current Liabilities</b>			
(a) Short Term Borrowing	4	85,000	-
(b) Other Current Liabilities	5	23,600	11,800
<b>Total Equity &amp; Liabilities</b>		<b>172,237</b>	<b>97,269</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant & Equipment			
(i) Tangible Assets		-	-
		-	-
<b>(2) Current Assets</b>			
(a) Cash and cash equivalents	6	172,237	97,269
<b>Total Assets</b>		<b>172,237</b>	<b>97,269</b>

SIGNIFICANT ACCOUNTING POLICIES

1

NOTES ON THE FINANCIAL STATEMENT

2-12

As per our report of even date

For Bhuwania &amp; Agrawal Associates

(Chartered Accountants)

(FRN : 101483W)

SBhuwania

Shubham Bhuwania

(Partner)

Membership No. : 171789

UDIN : 21171789AAAHK3734

Date : 27/09/2021

Place : Mumbai



For and on behalf of the Board

Thomas Rajan

(Director)

DIN:00634576

Rahul Thomas

(Director)

DIN:00318419

## EXEMPLICA REALTY PRIVATE LIMITED

CIN : U45309MH2019PTC335090

## STATEMENT OF PROFIT &amp; LOSS FOR THE PERIOD ENDED ON 31ST MARCH, 2021

(Amount in INR)

Sr. No	Particulars	Sch. No.	For the year ended 31st March 2021	For the year ended 31st March 2020
I	Revenue from operations		-	-
II	Other Income		-	-
III	<b>Total Revenue(I+II)</b>		-	-
IV	<b>Expenses:</b>			
	Administrative Expenses	7	21,832	14,531
	<b>Total Expenses (IV)</b>		<b>21,832</b>	<b>14,531</b>
V	Profit /Loss before exceptional and extraordinary items and tax	(III - IV)	<b>(21,832)</b>	<b>(14,531)</b>
VI	Exceptional Items			-
VII	Profit/Loss before extraordinary items and tax (V - VI)		<b>(21,832)</b>	<b>(14,531)</b>
VIII	Extraordinary Items			-
IX	Profit/Loss before tax (VII - VIII)		<b>(21,832)</b>	<b>(14,531)</b>
X	<b>Tax expense:</b>			
	(1) Current tax		-	-
XI	Profit(Loss) for the period	(IX-X)	<b>(21,832)</b>	<b>(14,531)</b>
XII	Earning per equity share:	8		
	(1) Basic		(2.18)	(1.45)

SIGNIFICANT ACCOUNTING POLICIES  
NOTES ON THE FINANCIAL STATEMENT1  
2-12

As per our report of even date

For Bhuwania &amp; Agrawal Associates

(Chartered Accountants)

(FRN : 101483W)

*S Bhuwania***Shubham Bhuwania**

(Partner)

Membership No. : 171789

UDIN : 21171789AAAAHK3734

Date : 27/09/2021

Place : Mumbai

For and on behalf of the Board

*Thomas Rajan*

(Director)

DIN:00634576

*Rahul Thomas*

(Director)

DIN:00318419

## EXEMPLICA REALTY PRIVATE LIMITED

### Note no.1

### NOTES FORMING PART OF ACCOUNTS

#### 1 Significant accounting policy

##### i) Basis of preparation of financial statement:

The accounts have been prepared on the basis of historical cost convention, in accordance with the generally accepted accounting principles and the provisions of the Companies Act,1956 as adopted consistently by the company

##### ii) Method of accounting:

Method of accounting employed by the company is on accrual basis except in case of rent income / gratuity which is accounted on cash basis.

##### iii) Use of estimates:

The preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions 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 expenses during the reporting period. Differences between the actual results and estimates are recognised in the period in which the results are known or materialise.

##### iv) Fixed assets and depreciation:

Fixed assets are stated at cost of acquisition less accumulated depreciation. Depreciation is provided on written down value at the rates specified under Schedule II to the Companies Act,2013.

##### v) Inventories:

Inventories are valued at cost . Further all the expenses, including compensation to tenants incurred or paid, in relation to the projects are added to the cost of respective projects.

##### vi) Investments:

Long term investments are stated at cost unless there is any permanent diminution in the vale of investments . Short term investment at cost/ market value whichever is less.

##### vii) Revenue Recognition:

Revenue from construction activity is recognised on percentage of completion method.

##### viii) Provisions, Contingent liability and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is payable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in the financial statements. Contingent assets are neither recognised nor disclosed in the financial statements.





**EXEMPLICA REALTY PRIVATE LIMITED**

<i>Note : 2 Share Capital</i>					<i>Amount in Rupees</i>	
<b>Sr. No</b>	<b>Particulars</b>				<b>As at 31.03.2021</b>	<b>As at 31.03.2020</b>
1	<b><u>AUTHORIZED CAPITAL</u></b> 10,000 Equity Shares of Rs. 10/- each.				100,000	100,000
					100,000	100,000
2	<b><u>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</u></b> 10,000 Equity Shares of Rs. 10/- each, Fully Paid up				100,000	100,000
					100,000	100,000
3	<b><u>Reconciliation of shares outstanding at the beginning and at the end of the reporting year</u></b>					
		<b><u>2021</u></b>		<b><u>2020</u></b>		
		No. of Shares	Amt	No. of Shares	Amt	
	At the beginning of the year	10000	100000	Nil	Nil	
	Add: Issued during the year	Nil	Nil	10000	100000	
	Less: Shares bought back	Nil	Nil	Nil	Nil	
	Outstanding at the end of the year	<b>10000</b>	<b>100000</b>	<b>10000</b>	<b>100000</b>	
4	<b><u>List of shareholders holding more than 5% of paid up Equity share capital</u></b>					
		<b><u>2021</u></b>		<b><u>2020</u></b>		
		No. of Shares	%age Holding	No. of Shares	%age Holding	
	Mr. Thomas Rajan	4000	40%	4000	40%	
	Mr. Rahul Thomas	4000	40%	4000	40%	
	Mrs.Sujatha Thomas	2000	20%	2000	20%	
	<b>Total</b>	<b>10000</b>	<b>100%</b>	<b>10000</b>	<b>100%</b>	
5	<b><u>Rights, Preferences and Restrictions attached to Equity Shares</u></b>					
	Equity share holder is entitled to one vote per share. The company declares and pays dividend, if any, in INR. The dividend proposed, if any, by the Board of Directors is subject to the approval of share holders in the ensuing General Meeting. Dividend is paid to Equity share holders whose name appear in the register of members as on record date. In the event of Liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. Distribution will be in proportion to the number of equity shares held by the company.					

<i>Note : 3 Reserve &amp; Surplus</i>		<i>Amount in Rupees</i>	
<b>Sr. No</b>	<b>Particulars</b>	<b>As at 31.03.2021</b>	<b>As at 31.03.2020</b>
1	<b><u>Surplus (Profit &amp; Loss Account)</u></b>		
	Balance brought forward from previous year	(14,531)	-
	Add: Profit / (Loss) for the period	(21,832)	(14,531)
			-
	<b>Closing Balance</b>	<b>(36,363)</b>	<b>(14,531)</b>



**EXEMPLICA REALTY PRIVATE LIMITED**

<i>Note : 4 Short Term Borrowing</i>		<i>Amount in Rupees</i>	
<b>Sr. No</b>	<b>Particulars</b>	<i>As at 31.03.2021</i>	<i>As at 31.03.2020</i>
	From Related Party	85,000	-
	<b>Total</b>	<b>85,000</b>	<b>-</b>

<i>Note : 5 Other Current Liabilities</i>		<i>Amount in Rupees</i>	
<b>Sr. No</b>	<b>Particulars</b>	<i>As at 31.03.2021</i>	<i>As at 31.03.2020</i>
	Other Payables	23,600	11,800
	<b>Total</b>	<b>23,600</b>	<b>11,800</b>

<i>Note : 6 Cash &amp; Cash Equivalents</i>		<i>Amount in Rupees</i>	
<b>Sr. No</b>	<b>Particulars</b>	<i>As at 31.03.2021</i>	<i>As at 31.03.2020</i>
	<u>Cash in Hand</u>		
	Cash Balance	72,249	82,269
	<u>Bank Balance</u>		
	- In Current Account	99,988	15,000
	<b>Total</b>	<b>172,237</b>	<b>97,269</b>

<i>Note: 7 Administrative expenses</i>		<i>Amount in Rupees</i>	
<b>Sr. No</b>	<b>Particulars</b>	<i>For the year ended 31st March 2021</i>	<i>For the year ended 31st March 2020</i>
	Filing Fees	-	300
	Preliminary Expenses	-	2,431
	Misc Exp	12	-
	Statutory Delay Payments	10,020	-
	Statutory Audit fees	11,800	11,800
	<b>Total</b>	<b>21,832</b>	<b>14,531</b>



**EXEMPLICA REALTY PRIVATE LIMITED**

**Note- 8 : Earning Per Share**

	<b>2021</b>	<b>2020</b>
(i) Net Loss attributable to Equity share holders	(21832)	(14531)
(ii) Weighted average no. of Equity shares outstanding	10000	10000
Basic EPS ((i) / (ii))	(2.18)	(1.45)
Face value of each share	Rs.10/-	Rs.10/-

**Note- 9 : Related party Disclosures as per AS 18**

Name of Related party	Description of Relationship
Suraj Estate Developers Private Limited	Enterprises over which KMP have significant influence
Accord Estate Private Limited	Enterprises over which KMP have significant influence
New Siddharth Enterprises	Enterprises over which KMP have significant influence
Rajan Thomas	Key Management Personnel
Rahul Thomas	Key Management Personnel
Sujatha Thomas	Key Management Personnel

Related party transactions during the year are as under:

**Loan Transactions**

Name of Person	Designation	Loan Taken	Maximum Balance	Closing
Rahul Thomas	Director	40,000	40,000	40,000
Sujatha Thomas	Director	20,000	20,000	20,000
Thomas Rajan	Director	25,000	25,000	25,000

**Note: 10:**

The company is a Small and Medium-sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium-sized Company.

**Note: 11:**

The company was incorporated on 26/12/2019 so previous year figures are not comparable with current year figures. The current year figures are from 01/04/2020 to 31/03/2021 where as previous year figures are from 26/12/2019 to 31/03/2020.

**Note: 12:**

Previous year's figures have been regrouped / rearranged, wherever considered necessary.

**For Bhuwania & Agrawal Associates**

(Chartered Accountants)  
(FRN : 101483W)

*SBhuwania*



**Shubham Bhuwania**

(Partner)  
Membership No. : 171789  
UDIN : 21171789AAAAHK3734  
Date : 27/09/2021  
Place : Mumbai

**For and on behalf of the Board**



*Thomas Rajan*

**Thomas Rajan**  
(Director)  
DIN:00634576

**Rahul Thomas**  
(Director)  
DIN:00318419