# Anant Raj Global Limited

CIN: U70100HR2016PLC065615

Corporate Office: C-3, Qutab Institutional Area

Katwaria Saria, New Delhi - 110016 Tel.; 011-41244300, 011-41244344

E-mail: tarc@anantrajglobal.com Website: www.tarc.in

February 10, 2021

To, The General Manager, Deptt of Corporate Services, BSE Limited, P.J. Tower, Dalal Street, Mumbai – 400001

Scrip code: 543249

To, The Vice President, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai - 400051

Scrip Symbol: TARC

Dear Sir,

Sub: Un-audited Financial Results (Standalone and Consolidated) for the period ended December 31, 2020

The Board of Directors of the Company at its meeting held today i.e. February 10, 2021, has approved the Un-audited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2020. A Copy of the said results alongwith Limited Review Report are enclosed herewith, in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 15:00 Hrs and concluded at 17:00 Hrs.

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Kindly take the above on record.

Yours Faithfully

For Anant Raj Global Limited

Amit Narayan Company Secretary

A20094

Encl.: As above

# **DOOGAR & ASSOCIATES**

**Chartered Accountants** 

Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
Anant Raj Global Limited
G-002, MACEO, Sector-91
Gurugram (Haryana-122505)

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Anant Raj Global Limited ("the company") for the quarter and nine months period ended 31st December 2020 attached herewith, being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Attention is drawn to Note no. 4 of accompanying financial results that the financial results for quarter and nine months period ended 31st December, 2019 have not been limited reviewed and are management certified and the Quarterly figures for immediately preceding quarter ended September 30, 2020 are the balancing figures between condensed interim standalone audited financial statements for three months period ended June 30, 2020 and Limited reviewed figures for nine months period ended December 31, 2020.

Pursuant to the Scheme of Arrangement approved by the National Company Law Tribunal, Chandigarh Bench, Chandigarh, all assets and liabilities of Anant Raj Limited ("Demerged Company") relating to Project Division has been transferred to and vested in the Company at their respective book values as appearing in the books of account of the Demerged Company on appointed date which was closing hours of September 30, 2018, accordingly, the financial statements for the year ended March 31, 2019 and March 31, 2020 were restated as if the demerger had occurred from beginning of the period October 1, 2018 (refer note no. 7 of accompanying financial results).

- 2. This statement is the responsibility of the Company's Management and approved by the Board of Directors has been compiled from the related interim Standalone financial statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.





- 4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates Chartered Accountants

Firm's Registration number: 000561N

M.S. Agarwal Partner

Membership number: 086580

UDIN: 21086580 AAAAAU5435

Place of signature: New Delhi Date: February 10, 2020

## **DOOGAR & ASSOCIATES**

Chartered Accountants



Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To Board of Directors Anant Raj Global Limited G-002, MACEO, Sector-91 Gurugram (Haryana-122505)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Anant Raj Global limited ("Parent") and its subsidiaries, partnership firm and limited liability partnership firms (LLPs) (the parent, its subsidiaries, firm and LLPs together referred to as 'the group') for the quarter and nine months period ended 31st December 2020 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March29, 2019('the Circular'). Attention is drawn to Note no. 4 of accompanying financial results that the financial results for quarter and nine months period ended 31st December, 2019 have not been limited reviewed and are management certified and the Quarterly figures for immediately preceding quarter ended September 30, 2020 are the balancing figures between condensed interim consolidated audited financial statements for three months period ended June 30, 2020 and Limited reviewed figures for nine months period ended December 31, 2020.

Pursuant to the Scheme of Arrangement approved by the National Company Law Tribunal, Chandigarh Bench, Chandigarh, all assets and liabilities of Anant Raj Limited ("Demerged Company") relating to Project Division has been transferred to and vested in the Company at their respective book values as appearing in the books of account of the Demerged Company on appointed date which was closing hours of September 30, 2018, accordingly, the consolidated financial statements for the year ended March 31, 2019 and March 31, 2020 were restated as if the demerger had occurred from beginning of the period October 1, 2018 (refer note no. 7 of accompanying financial results).

- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted





in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Regulation, to the extent applicable.

- 4. We did not review the quarterly unaudited financial statement of fifty seven subsidiary Companies, One partnership firm and Two LLPs Consolidated in Consolidated quarterly financial statement whose financial results reflect total revenue of Rs. 1,222.43 lakhs, Rs. 2069.82 lakhs, total net profit after tax of Rs. 736.46 lakhs, Rs. 248.75 lakhs for the quarter and nine months period ended 31st December 2020 respectively as considered in consolidated unaudited financial statements. These financial statements are certified by the management of respective companies and our conclusion on the statement in so far as it relates to the amounts and disclosures in respect of these subsidiaries, partnership firm and LLPs are based solely on the basis of financial statements as certified and procedures performed by us as stated in Para 3 above. Our conclusions on the statements are not modified in respect of above matter.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard specified under Section 133 of Companies Act,2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates Chartered Accountants

Firm's Registration number: 000561N

M.S. Agarwa Partner

Membership number: 086580

UDIN: 21086580 AAAAA V9270

Place of signature: New Delhi Date: February 10, 2020

## Annexure I: List of entities consolidated as at December 31, 2020

## **Parent Company**

1 Anant Raj Global Limited

## **Subsidiary Companies**

- Anant Raj Hotels Limited Anant Raj Infrastructure Private Limited TARC Projects Limited (formerly known as Anant Raj Projects Limited)
- **BBB Realty Private Limited**
- 5 **Bolt Properties Private Limited**
- Echo Buildtech Private Limited 6
- 7 Elegant Buildcon Private Limited
- 8 **Elegent Estates Private Limited**
- Elevator Buildtech Private Limited
- **Elevator Promoters Private Limited** 10
- **Elevator Properties Private Limited** 11
- 12 Fabulous Builders Private Limited
- 13 Gadget Builders Private Limited Goodluck Buildtech Private Limited
- Grand Buildtech Private Limited
- 16 Grand Park Buildtech Private Limited
- 17 **Grand Park Estates Private Limited**
- Greenline Buildcon Private Limited
- 19 Greenline Promoters Private Limited
- Green Retreat and Motels Private Limited 20
- 21 Green View Buildwell Private Limited

- **Greenwood Properties Private Limited**
- Hemkunt Promoters Private Limited
- High Land Meadows Private Limited
- Jubilant Software Services Private Limited
- Kalinga Buildtech Private Limited
- Kalinga Realtors Private Limited
- 28 Novel Buildmart Private Limited
- 29 **Novel Housing Private Limited**
- Oriental Meadows Limited
- Park Land Construction and Equipments Private Limited 31
- Park Land Developers Private Limited
- Park View Promoters Private Limited
- Rapid Realtors Private Limited 34
- Roseview Buildtech Private Limited 35
- Roseview Properties Private Limited
- Sand Storm Buildtech Private Limited
- Suburban Farms Private Limited
- Townsend Construction and Equipments Private Limited 39
- Twenty First Developers Private Limited 40
- Travel Mate India Private Limited

## Step Subsidiary companies in which Subsidiary companies exercise control

- A-Plus Estates Private Limited
- 2 Ankur Buildcon Private Limited
- Capital Buildcon Private Limited 3
- Capital Buildtech Private Limited
- Carnation Buildtech Private Limited
- Gagan Buildtech Private Limited 6
- Greatways Buildtech Private Limited
- Krishna Buildtech Private Limited

- Monarch Buildtech Private Limited
- Moon Shine Entertainment Private Limited 10
- Oriental Promoters Private Limited 11
- 12 Papillion Buildtech Private Limited
- Papillon Buildcon Private Limited 13
- Rising Realty Private Limited
- Spiritual Developers Private Limited
- 16 West Land Buildcon Private Limited

## Partnership firm

Ganga Bishan & Co.

## Limited Liability Partnership firms (LLPs)

- Asylum Estate LLP
- Gagan Promoters LLP



# Anant Raj Global Limited

CIN: U700HR2016PLC065615
Registered Office: G-002, MACEO, Sector-91, Gurugram, Haryana (India)-122505
Corporate Office: C-3, Qutab institutional Area, Katwaria Saria, New Delhi (India)-110016
Tel.: 011-41244300, E-mail:tarc@anantrajglobal.com, Website: www.tarc.in

ment of unaudited consolidated and standalone financial results for the Quarter and Nine months period ended December 31,2020:



Bosefers land			Store	17					0,000	Concolidated	(Rs. in Lakh except per share data)	per share data)
rainculais		ADTED ENDED	Stand	MINE MONTHS ENDED	O DANDED	VEAD ENDED	100	OHADTED ENDED		MINE MONTUS ENDED	TO ENDED	VEAD ENDED
	31-Dec-20 30-	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20	31-Dec-20	30-Sep-20	_	31-Dec-20	31-Dec-19	31-Mar-20
	(Unaudited)	(Unaudited) (Unaudited)	(Unaudited)	(Unaudited)	ני	(Audited as	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited as
NCOME Revenue from operations	5,377.17	2,892.49	4,407.79	10,811.04	6,609.83	13,382.69	5,834.87	3,493.88	4,635.07	11,890.75	8,921.32	14,422.10
Total income (a+b)	5,518.43	3,012.26	4,520.77	11,195.29	7,012.21	14,226.50	6,677.86	3,737.23	6,333.02	13,059.88	15,554.32	21,522.69
:XPENSES Sort of cales	4.657.59	2.371.90	3.427.86	9.145.00	4.623.61	10.633.94	4.767.27	2.462.69	3.551.95	9.369.67	5.274.71	9.621.71
imployees benefit expense	175.69	181.20	299.23	600.44	718.71	901.95	225.61	226.29	346.01	740.61	786.71	1,038.98
inance costs	198.21	190.27	414.75	537.04	701.04	1,437.86	638.37	578.12	696.59	1,736.86	1,673.01	2,522.29
Jepreciation and amortisation Other expenses	265.61	44.19	51.33	149.68	153.62	760.96	324.53	222.17	184.61	623.59	852.39	1,113.71
fotal expenses (a to e)	5,359.00	2,980.97	4,445.17	10,992.98	6,863.13	13,960.52	6,177.15	3,693.78	5,017.84	13,139.79	9,133.76	15,051.22
'rofit/(Loss) from operations before exceptional tems (1-2)	159.43	31.29	75.60	202.31	149.08	265.98	500.71	43.45	1,315.18	(79.91)	6,420.56	6,471.47
Exceptional Items Profit/(Loss) before tax (3-4)	159.43	31.29	75.60	202.31	149.08	265.98	500.71	43.45	1,315.18	. (79.91)	6,420.56	6,471.47
.ess/(Add): Tax expense Jurrent tax	T .		•	•	ı		1.80	0.92	207.90	2.72	1,355.86	1,374.19
Deferred tax Profit for the year (5-6)	5.61	(32.61)	(40.72)	273.33	(38.77)	(174.37)	(391.35)	(36.75)	(101.88)	(604.71)	(96.20)	(213.03) 5,310.31
Other comprehensive income/loss tems that will not be reclassified subsequently to profit and loss					er e			5	-			
emeasurement of net defined benefit liability/asset	48.15	2.18	(3.00)	57.87	(9.01)	(12.02)	48.15	2.18	(3.00)	57.87	(9.01)	(29.88)
Deferred tax  Total other comprehensive income/loss, net of tax  3-h)	36.03	1.63	(0.76)	14.57	(6.74)	(3.02)	36.03	1.63	(0.76)	43.30	(6.74)	(23.92)
Total comprehensive income for the year (7+8)	189.85	65.53	114.08	316.63	181.11	431.36	926.30	80.91	1,206.92	565.38	5,154.16	5,286.39
Vet Profit attributable to: Equity holders of the parent Non-controlling interests	y 1	ж т	y 1	, 1	<u> </u>	<u>u</u> *	890.27	79.28	1,209.16	522.08	5,160.90	5,310.30
Other Comprehensive income attributable to: Equity holders of the parent Non-controlling interests	, it	1 7	" , H	, ,		, ,	36.03	1.63	(2.24)	43.30	(6.74)	(23.92)
Fotal comprehensive income attributable to: Equity holders of the parent Non-controlling interests		ar r	a (	9 (	i (	ir ir	926.30	80.91	1,206.92	565.38	5,154.16	5,286.38
Said-up equity share capital (Face value of Rs. 2/- per	5,901.93	•	1	5,901.93			5,901.93	,	•	5,901.93	ī	•
Share pending allotment (Refer note no. 7) Other equity	, .	5,901.93	5,901.93	, ,	5,901.93	5,901.93		5,901.93	5,901.93		5,901.93	5,901.93
Sarning per equity share (Face value of Rs. 2/- per share) (not amunalised) Sasic (Rs.) Filured (Rs.)	0.05	0.02	0.04	0.09	0.06	0.15	0.30	0.03	0.41	0.18	1.75	1.80

 Diluted (Rs.)
 0.05
 0.05

 xcompanying notes to the unaudited consolidated and standalone financial results.

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### Notes to the consolidated and standalone financial results

- 1 The consolidated and standalone unaudited financial results of Anant Raj Global Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- 2 The consolidated and standalone unaudited financial results of the Company for the quarter and nine months ended December 31, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting on 10 February 2021.
- 3 The Consolidated unaudited Financial Results of the company and its subsidiaries, partnership firm and limited liability partnership firms (LLP) have been prepared as per IND AS 110 "Consolidated Financial statements". The entities considered in Consolidated quarterly and nine months period ended December 31, 2020 financial statements are as annexed.
- 4 The statutory auditors have carried out limited review of the consolidated and standalone unaudited financial results for the quarter and nine months period ended December 31, 2020 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 and have issued an unmodified review report. The standalone and consolidated Quarterly financial statement for the corresponding Quarter and nine months periods ended December 31, 2019 are certified by the management and were not limited reviewed by statutory Auditor of the Company. The Quarterly figures for immediately preceding quarter ended September 30, 2020 are the balancing figures between condensed interim audited financial statements for three months period ended June 30, 2020 and Limited reviewed figures for nine months period ended December 31, 2020.
- 5 The Company operates in a single business segment, i.e., Real estate business. Accordingly, there are no additional disclosures to be furnished in accordance with the requirement of Ind AS 108 Operating Segments with respect to single reportable segment. Further, the operations of the Company are domiciled in India and therefore there are no reportable geographical segment.
- 6 The company continues to monitor the impact of COVID 19 on its bussiness including its impact on customers, supply chain etc. Due care has been exercised in concluding on significant accounting judgement and estimates including in relation to recoverability of receivables, inventory and other financial assets based on information available to date while preparing the company's financial results as of and for the quarter and nine months period ended 31 December 2020.
- 7 Pursuant to the Scheme of Arrangement ("Scheme") approved by the National Company Law Tribunal, Chandigarh Bench, Chandigarh ("Tribunal"), all assets and liabilities of Anant Raj Limited ("Demerged Company") relating to Project Division has been transferred to and vested in the Company at their respective book values as appearing in the books of account of the Demerged Company on appointed date.

As per the Scheme, appointed date as approved by the Hon'ble Tribunal is close of day on September 30, 2018 and effective date is August 25, 2020, being the date on which certified copy of order of the Hon'ble Tribunal sanctioning the said Scheme is filed with the Registrar of Companies, NCT of Delhi and Haryana at New Delhi in accordance with the applicable provisions of the Companies Act, 2013, Accordingly all the assets and liabilities of the project division transferred by demerged company got vested in the Company from beginning of period October 1, 2018. The financial statements for the year ended March 31, 2019 and March 31, 2020 were restated as if the demerger had occurred from beginning of the period October 1, 2018.

All transactions pertaining to project division transferred to and vested in the Company for the period October 1, 2018 to March 31, 2020 were given effect in restated financial statement for the respective year ended March 31, 2019 and March 31, 2020. The financial information for the year ended March 31, 2020 forming part of the Quarterly financial statements are as restated and are audited by statutory auditor of the Company.





Upon the effectiveness of this Scheme, the Company was to issue and allot to each equity shareholder of the Demerged Company, whose name is registered in the register of members of the Demerged Company, on the Record Date, equity share of face value of Rs. 2 (Rupees Two) each credited as fully paid up of the Company in the ratio of 1 equity share of face value of Rs. 2 (Ruppes Two) each of the Company for every 1 equity share of face value of Rs. 2 (Rupees Two) credited as fully paid up. Accordingly, the company was required to issue 29,50,96,335 Equity shares of Rs. 2 each to equity shareholders of Anant Raj Limited (demerged company) whose name is registered in the Registrar of Members of the demerged company on record date. Accordingly, shares pending allotment amounting to Rs. 5,901.93 lakh have been shown as share pending allotment. These shares have since been allotted on October 8, 2020, accordingly Rs. 5901.93 lakhs have been shown as paid up capital as on December 31, 2020 in Serial no. 13 and share pending allotment have been shown on Serial no. 14 in other Quarters including year ended March 31, 2020.

- 8 During the Quarter ended December 31, 2020, 9,49,91,465 Equity share of the Company representing 32.19% of paid up share capital got transferred to promoter director pursuant to inter-se transfer of Shares amongst immediate relatives by way of gift.
- 9 The Unaudited Quarterly financial Statement for Quarter and Nine months period ended December 31, 2020 includes the results of fifty seven subsidiaries, One partnership firm and two LLPs whose financial result reflect total revenue of Rs. 1,222.43 lakhs, Rs. 2069.82 lakhs and total net profit after tax Rs. 736.46 lakhs, Rs. 248.75 lakhs for the Quarter and Nine months period ended December 31, 2020 respectively which have not been limited reviewed and are certified by the management. The consolidated financial results for corresponding previous quarter ended December 31, 2019 and nine months period ended December 31, 2019 are also management certified and have not been subjected to limited review.

10 Figures of the previous quarter/year have been re-grouped/ re-arranged, wherever considered necessary, to correspond with the current quarter group.

Globs

On behalf of Board of Directors

Place: New Delhi

Date: February 10, 2021

Amar Sarin

Managing Director & CEO



## Annexure: List of entities consolidated as at December 31, 2020

## **Parent Company**

1 Anant Raj Global Limited

## **Subsidiary Companies**

- 1 Anant Raj Hotels Limited
- 2 Anant Raj Infrastructure Private Limited
- 3 TARC Projects Limited (formerly known as Anant Raj Projects Limited)
- 4 BBB Realty Private Limited
- **Bolt Properties Private Limited**
- Echo Buildtech Private Limited
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- 22 Greenwood Properties Private Limited
- 23 Hemkunt Promoters Private Limited
- 24 High Land Meadows Private Limited
- 25 Jubilant Software Services Private Limited
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- 28 Novel Buildmart Private Limited
- 29 Novel Housing Private Limited
- 30 Oriental Meadows Limited
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- 35 Roseview Buildtech Private Limited
- 36 Roseview Properties Private Limited
- Sand Storm Buildtech Private Limited
- Suburban Farms Private Limited
- 39 Townsend Construction and Equipments Private Limited
- 40 Twenty First Developers Private Limited
- 41 Travel Mate India Private Limited

## Step Subsidiary companies in which Subsidiary companies exercise control

- 1 A-Plus Estates Private Limited
- 2 Ankur Buildcon Private Limited
- 3 Capital Buildcon Private Limited
- 4 Capital Buildtech Private Limited
- 5 Carnation Buildtech Private Limited 6 Gagan Buildtech Private Limited
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- Krishna Buildtech Private Limited

- 9 Monarch Buildtech Private Limited
- 10 Moon Shine Entertainment Private Limited
- 11 Oriental Promoters Private Limited
- 12 Papillion Buildtech Private Limited
- 13 Papillon Buildcon Private Limited
- 14 Rising Realty Private Limited
- 15 Spiritual Developers Private Limited 16 West Land Buildcon Private Limited

## Partnership firm

1 Ganga Bishan & Co.

## Limited Liability Partnership firms (LLPs)

- 1 Asylum Estate LLP
- 2 Gagan Promoters LLP

