

RISHI KAPOOR & COMPANY CHARTERED ACCOUNTANTS (F. C. A.)

Plot No. 9 (Basement), Advocate Chambers, Raj Nagar District Centre GHAZIABAD-201002

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VIBHOR VAIBHAV INFRA PRIVATE LIMITED

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying Standalone financial statements of VIBHOR VAIBHAV INFRA PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss (including other comprehensive incomes) and the statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The management and Board of Directors of the Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive incomes and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014.

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; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these Standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Standalone financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Director, as well as evaluating the overall presentation of the Standalone financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone 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 Indian Accounting Standards, the financial position of the Company as at 31st March 2020 and its financial performance and its cash flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 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, 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 further 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 purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account;

- d) In our opinion, the aforesaid Standalone financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;
- e) On the basis of written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 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 B";
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule I1 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanation given to us;
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the company.

For Rishi Kapoor & Company Chartered Accountants

FRNo. 006615C

Place: Ghaziabad Date: 07.12.2020

> (Rishi Kapoor) Proprietor M.No.075483

Annexure A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors Report to the Members of the Company on the Standalone Financial Statements for the year ended 31st March 2020, we report that:

- According to the information and explanations given to us and on the basis of our examination of the records of the Company in respect of its fixed assets;
- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The fixed assets have been physically verified by the management at regular intervals; certain fixed assets were verified during the year and no material discrepancies were noticed on such verification, and in our opinion, this periodicity of physical verification is reasonable having regard to the size of the company and the nature of its assets;
- (c) The title deeds of immovable properties are held in the name of the company.
- ii. In our opinion on the basis of information and explanation given to us in respect of its inventories;
- (a) The inventory has been physically verified during the year by the management and the frequency of verification is reasonable:
- (b) The procedures of physically verification of inventories followed by the Management were reasonable and adequate in relation to the size of the company and nature of its business;
- (c) The Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.
- The company has not granted loans, except joint venture, secured or unsecured to/from companies, LLP, firms or other parties covered in the register maintained under section 189 of the Act.
 - (a) In our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the bodies corporate listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company;
 - (b) In the case of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated;
 - (c) There are no overdue amounts in respect of the loan granted to a body corporate listed in the register maintained under section 189 of the Act.

- iv. In our opinion and according to the information and explanations given to us, the company has compiled with the provisions of section 185 and 186 of the companies Act, 2013 in respect of loans, investments, guarantees and security.
- v. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and provisions of Sections 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2015 with regard to the deposits accepted are not applicable.
- vi. In our opinion the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, service tax, cess, GST and other material statutory dues have been generally/regularly deposited during the year by the Company with the appropriate authorities.
 - (b) There are no dues of Income Tax, Wealth Tax, Service Tax, Sales Tax, Customs Duty, GST and Excise Duty which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanation given to us, the company has not defaulted in the repayment of dues to financial institution or banks and debentureholders.
- ix. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term loans. Accordingly, the provisions of clause 3(ix) of the Order are not applicable to the company and hence not commented upon.
- x. During the course of our examination of the books and records of the company, carried in accordance with the auditing standards generally accepted in India, we have neither come across any instance of fraud on or by the Company noticed or reported during the course of our audit nor have we been informed of any such instance by the Management.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration with the requisite approvals mandated by the provisions of section 197 read with Schedule V of the Companies Act are not applicable to the company.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4(xii) of the Order are not applicable to the Company.

- xiii. In our opinion, all transactions with related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Standalone Financial Statements as required by the applicable accounting standards.
- xiv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the company and hence not commented upon.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company and hence not commented upon.
- xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Company and hence not commented upon.

For Rishi Kapoor & Company Chartered Accountants FRNo. 006615C

FRNo. 006615C

(Rishi Kapoor) Proprietor M.No.075483

Place: Ghaziabad Date: 07.12.2020

Annexure B to the Independent Auditors' Report

The Annexure referred to in Independent Auditors Report to the Members of the Company on the Standalone Financial Statements for the year ended 31st March 2020, we report that:

Report on the Internal Financial Controls 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 VIBHOR VAIBHAV INFRA PRIVATE LIMITED ("the Company") as of 31 March, 2020 in conjunction with our audit of the Standalone 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.

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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgment, including the assessment of the risks of material misstatement of the Standalone 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 Standalone 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 Standalone 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 Standalone 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 31 March 2020, 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.

Place: Ghaziabad Date: 07.12.2020 For Rishi Kapoor & Company Chartered Accountants

Rishi Kapoor)
Proprietor
M.No.075483

FRNo. 006615C

M/s VISHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U462010L2001PTC111999 BALANCE SHEET AS AT 31vt MARCH, 2020

,	PARTICULARS	NOTE NO.	AS AT 31.03.2020	AS AT 31.03.2019
I. EC	KUTY & LIABILITIES			
.1	. SHAREHOLDER' FUNDS			
	a Share Capital	1	6053000 00	5053000.00
	b Reserves & Surplus	2	374961374 90	331109498.00
	 Money received against Share Warrants 	•	•	•
2	. SHARE APPLICATION MONEY PENDING ALL	OTMENT		•
3	NON CURRENT LIABILITIES			
	a Long Term Borrowings	3	180124057 90	195680861.00
	 Deferred Tax Liabilities (Net) 	-	•	•
	 Other Long Term Liabilities 	4	312385508.00	337174882 00
	d Long Term Provisions	•	-	•
4	. CURRENT LIABILITIES			
	 Short Term Borrowings 	5	59353374 00	62988745.00
	b Trade Payables	5	339031203.00	199810253.00
	 Other Current Liabilities 	7	51314545 00	23355161.00
	d Short Term Provisions	8	17025000.00	11500000.00
			Total Rs. 1349348061.00	1158862210.00
H. AS	SETS			
1	NON CURRENT ASSETS			
	 Fixed Assets 			
	(i) Tangible Assets	9	14198512.00	163569D0.00
	(ii) Intangible Assets	•	-	-
	(iii) Capital Work In Progress	•	•	-
	(iv) Intangible Assets Under Development	•	-	-
	(v) Fixed Assets held for Sale	-	•	-
	 Non Current Investments 	10	219158389 00	218326556 00
	 Deferred Tax Assets (Net) 	17	3221907 00	2924212.00
	d Long Term Loans & Advances	12	251069051.09	188805742,00
	Other Non Current Assets	•	•	•
2	CURRENT ASSETS			
	 Current Investments 		•	-
	b inventories	13	211492019 00	39015125 00
	c Trade Receivables	14	214192417 00	311638391 00
	& Cash & Cash Equivalents	15	216905703 00	221658585.00
	g Short Term Loans & advances	16	162624282 00	124394265.00
	f Other Current Assets	17	56485781 00	37532434.00
			Total Rs. 1349348061.00	1158852210.60
Significa	int Accounting Policies & Notes on Accounts	25		

in terms of our report attached

in terms of our report attached

End Piebl Kapoor & Company

LAP (100) Beared Accounts for

CHADABAD & Risbi Kapoor)

Proprietor

M.No.075483

Plebe 3 Official and Date : 07.12.2020

(Vibhor Tyagi) Director

Din : 01797579

(Valbhay Tyagi) Director

For and on behalf of the Board of Directors

Oin : 01797558

MIS VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U46201DL2D01PTC111989 STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	NOTE NO.		FOR THE YEAR ENDED 31.03.2020	FOR THE YEAR ENDED 31.03.2019
CONTINUING OPERATIONS				
1 REVENUE FROM OPERATIONS (NET)	18	Total Rs.	736323215.00 736323215.00	696901465.00 696901465.00
2 EXPENSES				
a Cost of Material Consumed			-	-
b Purchase of Stock in Trade	19		843288515,00	565084857.00
 Change in inventories of Finished Goods. Work in Progress & Stock in Trade 	20		-172476894-00	39505861.00
d Employee Benefil Expenses	21		20747653.00	19618401.00
e Other Expenses	22		37974387.00	10823648.00
		Total Rs.	729631761.00	635032767.00
 Eatning Before Exceptional Items, Extraordinary Items, Interest, Tax, Depreciation & Amortivation (ESDITA) (1-2))		6791454 00	61868698.00
4 Finance Costs	23		23657612.00	29441266 00
5 Depreciation & Americation Expenses	B.		5295729 00	5673120.00
6 Other Income	24		82285478 00	12589114.00
7 Profit / (Loss) before Exceptione: & Extraordinary Items		Total Rs.	60123579.00	39343426.00
& Tax (3+/-4+/-5+/-6)				
8 Exceptional Rems			•	•
9 Profit / (Loss) before Extraordinary Items & Tax (7+/-8)		Total Rs.	60123579.00	39343426.00
10 Extraordinary Items			•	-
11 Profit / (Loas) before Tax (9+/-10)		Total Rs.	60123579.00	39343426.00
12 Tax Expenses				
 Current Tax Expenses for Current Year 			17025000 00	11500000.00
 MAT Credit (Where applicable) 				050000.00
 Current Tax Expenses Relating to Prior Years 			444398 00	950269.00 12450269.00
d Net Current Tax Expenses			17469398 00 297695,00	336372.00
e Deferred Tax (Liability) / Asset		Total Rs.	17171703.00	12113897.00
13 Profit / (Loss) from Continuing Operations (11+/- 12)			42951876.00	27229529.00
DISCONTINUING OPERATIONS				
14.1 Profit ((Loss) from Discentinuing Operations Before Tax			•	-
14.II Gain / (Loss) on Disposal of Assets / Settlement of Liabiliti Discontinuing Operations	tias		-	
•			•	
14.(() Add / (Less). Tax Expenses of Discontinuing Operations a pn Ordinary Activities Attributable to the Discontinuing	an Coesalions		-	•
 a on Ordinary Activities Annualizable to the discontinuing b on Gain / (Loss) on Disposel of Assets / Settlement 				
h du deu (cos) au cakose o vinada) ganerien				

15 Profit / (Loss) from Discontinuing Operations (14 i+/- 14.s+/- 14 til)

3 TOTAL OPERATIONS

16 Profit / (Loss) For the Year (13+/ 15)

Total Rs.

42951876.00

27229529.00

MY

95

M/5 VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN : U45201DL2001PTC111999

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2020

	PARTICULARS	NOTE NO.	FOR THE YEAR ENDED 31.03.2020	FOR THE YEAR ENDED 31.03.2019
19,1 Ear	ming per Share (of Rs.10/- each) :		••	
а	Basic			
	(i) Continuing Operations		70 96	44.9
	(ii) Total Operations		70.96	44.9
4	Diluted			
	(I) Continuing Operations		70 96	44,9
	(ii) Total Operations		70 96	44.9
17.Iì Ear	ming per Share (excluding extraordinary it	ems) (of Rs. 10/- each) :		
	Basic			
	(i) Continuing Operations		70 98	44.9
	(ii) Total Operations		70.96	44 9
b	Diluted			
	(i) Continuing Operations		70.96	44.9
	(ii) Total Operations		70 96	44.9
ficant Ac	counting Policies & Notes on Accounts	25		

In terms of our report attached For Right Kapoor & Company

Chartered Accountants
(Rish) Kapoor

M.n Place : Ghaziabad

Date : 07.12.2020

1 12 / 1

(Vibhor Tyagi) Director Din : 81797579 (Vaibhev Tyagi) Olrector

Olrector 2579 Din : 01797568

For and on behalf of the Board of Directors

•					AS AT 31.		Number	1.03,2019 Amount
No 1					Number	Amount	NUTE OF	Muthaut.
HARE CAPITAL								
AUTHORISED CAPITAL	ماهد مصورت بالهد بالمود و الم				1996999	10000000000	1000000	10000000
	O/- each with voting rights O/- each with differential voting.	nehts			-			
Equity shares of Ks. 1:	0/- each with differential voting ble preference shares of Rs 10	/- each						
Compusionly conventi Collabely conventible	preference shares of Rs. 10/-	each				•	-	
	ice shares of Rs. 10/- each							
			Total		1000000	10000000.08	1000080	10000000
5 ISSUED CAPITAL						6053600 00	en-h/h	6053000
Equity shares of Rs. 1	0)- each with voting rights				605300	9053000 00	605300	9403040
Equity shares of Rs 1	to- each with differential voting	nghis			-		-	
Compulsorily conventi	ble preference shares of Rs. 10 preference shares of Rs. 10/-	each						
	ice shares of Rs. 10% each				F.,	*		
Menastimola biogram	(CO MIDIOD WITH THE TOTAL		Total		605300	6053600.00	605300	BQ53000
c SUBSCRIBED & FULLY P	AID UP CAPITAL							
	Or each with voting rights				60530D	6053000 00	605300	6053000
Equity shares of Rs. 1	10r each with differential voting	ខ្សាវេឌ្ឌ			•	-	-	-
Compulsorily converti	ble preference shares of Rs 10	DA each			•	-	-	
	preference shares of Rs 10/-	each			-		•	· ·
Redeemable preferen	nce shares of Rs. 10/- each		Total		50530D	5053000,00	605300	5053000
i) Reconciliation of the number of	of shames and amount outstandi	ng at the beginn	nng and e	the end	ine reporting perio	xd	<u></u>	
							Aug. 12	
Particulars	Opening Balance	Fresh issue	Banus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Salan
,,	, -							
Equity shares with voting ngints					······			
Year ended 31 March, 2020								.
Number of shares	605300			-	-	•	•	805
Amount Rs.	6053000.00	-		-		•	•	6053000
Year ended 31 March, 2019	401700							605
Number of strares	605300	•	-	•	•	•	•	6053000
- Amaunt Rs.	6053000 00	•	•					
(i)11500000 Equity Shares with \((ii)11500000 Equity Shares with \((ii) Details of shares held by the i	Voting rights of Rs. 10\- each or	afied & lully part	iup i	bsidianes	and trasociates			···· · · · · · · · · · · · · · · · · ·
Charles with 5	Voting rights of Rs. 101- each of holding company, the ultimate h	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes -	Equity shares with differential	Compulsorily convertible preference	Optionally convertible preference	
(ii) 1500000 Equity Shares with to Details of shares held by the	Voting rights of Rs. 101- each of holding company, the ultimate h	afied & fully pace holding compan	d up ly, their su	bsidian es 	Equity shares	convertible	convertible	Redsemable preference sita
(ii) 1500000 Equity Shares with t	Voting rights of Rs. 101- each of holding company, the ultimate h	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidian es	Equity shares with differential yoting rights	convertible preference shares	convertible preference	
(ii)1150000 Equity Shares with to place the state of shares held by the shares held	Voting rights of Rs. 101- each of holding company, the ultimate h	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential yoting rights	convertible preference	convertible preference	
(ii) 1150000 Equity Shares with 1 (ii) Datails of shares held by the ii Partico	Voting rights of Rs. 101- each of holding company, the ultimate h	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential yoting rights	convertible preference shares	convertible preference	
(ii) 1150000 Equity Shares with 1 (ii) Details of shares held by the iii Partico Partico As at 31 March, 2020 the holding company	Voting rights of Rs. 10)- each of holding company, the ultimate to holding company, the ultimate to the ultima	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential yoting rights	convertible preference shares	convertible preference	
(ii) 1150000 Equity Shares with 1 (ii) Details of shares held by the iii Particular As at 31 March, 2020 the holding company the ultimate holding company	Voting rights of Rs. 10)- each of holding company, the ultimate hulding company, the ultimate hulding company.	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential yoting rights	convertible preference shares	convertible preference	
(ii) 1150000 Equity Shares with 1 (ii) Details of shares held by the iii Partice As at 31 March, 2020 the holding company the utimate holding company Subsidianes of the holding	Voting rights of Rs. 10)- each concing company, the ultimate his large state of the company of the company of company	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidiane s	Equity shares with differential yoting rights	convertible preference shares	convertible preference	
(ii) 1150000 Equity Shares with 1 (ii) Details of shares held by the iii Particular As at 31 March, 2020 the holding company the ultimate holding comps Subsidiaries of the holding Associates as a second associates as a second associates as a second associates as a second as a sec	Voting rights of Rs. 10)- each of holding company, the ultimate to holding company, the ultimate to holding company company company company	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidiane s	Equity shares with differential yoting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding compa Associates of the holding company Subsidiaries of the holding company Associates of the holding company Subsidiaries of the ultimate	Voting rights of Rs. 10)- each of holding company. The ultimate if ultimate if the company of the company company of holding company of holding company.	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
(ii) 1150000 Equity Shares with 1 (ii) Details of shares held by the iii Particular As at 31 March, 2020 the holding company the ultimate holding comps Subsidiaries of the holding Associates as the holding associates of the holding associates as the holding associates as the holding associates as the holding as the holding associates as the holding associates as the holding associates as the holding as the hold	Voting rights of Rs. 10)- each of holding company. The ultimate if ultimate if the company of the company company of holding company of holding company.	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding company Subsidiaries of the holding company Subsidiaries of the holding company the ultimate holding company the ultimate holding company the ultimate for the holding company of the holding	Voting rights of Rs. 10)- each of holding company. The ultimate if ultimate if the company of the company company of holding company of holding company.	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the olding company the ultimate holding company the ultimate holding company Subsidiaries of the holding associates of the holding associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate As at 31 March, 2019	Voting rights of Rs. 10)- each of holding company, the ultimate holding company, the ultimate holding company company company e holding company holding company	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidiane's	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding company the ultimate Associates of the ultimate holding company the ultimate holding company	Voting rights of Rs. 10)- each coloring company. The ultimate had been supported by th	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidiane s	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding company the ultimate Associates of the holding company the blaires of the holding company the holding company the holding company the blaires of the ultimate Associates of the holding company the ultimate holding company the blaires of the holding Associates of the holding Associates of the holding Associates of the holding	Voting rights of Rs. 10)- each of holding company. The ultimate it with the same of the company of company and holding company and company ompany ompany ompany ompany ompany ompany	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding of the ultimate Associates of the holding of the ultimate holding company Subsidiaries of the holding of Subsidiaries of the holding Subsidiaries of the ultimate	Voting rights of Rs. 10)- each conciling company, the ultimate holding company, the ultimate holding company company e holding company holding company	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding company the ultimate Associates of the holding a Subsidiaries of the ultimate Associates of the holding Associates of the holding Associates of the holding	Voting rights of Rs. 10)- each conciling company, the ultimate holding company, the ultimate holding company company e holding company holding company	afied & fully pack hokeing compan Equity shares with yoting	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding company the ultimate Associates of the holding Associates of the holding Associates of the ultimate Associates of the ultimate Associates of the ultimate	voting rights of Rs. 10)- each of holding company. The ultimate holding company grompany company e holding company holding company holding company holding company	aled & fully park holding compan Equity shares with voting rights	d up ly, their su	bsidianes	Equity shares with differential voting rights	convertible preference shares	convertible preference	
As at 31 March, 2020 the holding company the ultimate holding company the ultimate Associates of the holding Associates of the holding Associates of the ultimate Associates of the ultimate Associates of the ultimate	voting rights of Rs. 10)- each of holding company. The ultimate holding company grompany company e holding company holding company holding company holding company	aled & fully park holding compan Equity shares with voting rights	d up ly, their su	bsidianes	Equity shares with differential voting rights Number	convertible preference shares of shares	convertible preference shares	preferènte sita
As at 31 March, 2020 the holding company the ultimate holding company the ultimate Associates of the holding Associates of the holding Associates of the ultimate Associates of the ultimate Associates of the ultimate	voting rights of Rs. 10)- each of holding company. The ultimate holding company grompany company e holding company holding company holding company holding company	aled & fully park holding compan Equity shares with voting rights	d up ly, their su	bsidianes	Equity shares with differential voting rights Number	convertible preference shares	convertible preference shares	preference sha
As at 31 March, 2020 the holding company the ultimate including company the ultimate including company the ultimate including company the ultimate of the holding Associates of the ultimate Associates of the ultimate (iv) Details of shares held by each	voting rights of Rs. 10)- each of holding company. The ultimate holding company grompany company e holding company holding company holding company holding company	alled & fully park holding compan Equity shares with voting rights	d up ly, their su	bsidianes	Equity shares with differential voting rights Number of State of	convertible preference shares of shares	convertible preference shares As at 31	preference sha March, 2019 % holding in
As at 31 March, 2020 the holding company the ultimate holding company the ultimate holding cospitations of the holding a Subsidiaries of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the holding a University the ultimate Associates of the ultimate Associates of the holding associates of the holding associates of the holding associates of the ultimate (iv) Details of shares held by each	woung rights of Rs. 10)- each coloring company, the ultimate his holding company, the ultimate his property of the company and the company of holding company of holding company on holding company on holding company on holding company on holding company holding company on holding company on holding company on shareholder holding mare the	alled & fully park holding compan Equity shares with voting rights	d up ly, their su	bsidianes	Equity shares with differential voting rights Number	convertible preference shares of shares	convertible preference shares	preferènce shi March, 2019 % holding in
As at 31 March, 2020 the holding company the ultimate holding company the ultimate holding cospitations of the holding a Subsidiaries of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the holding a University the ultimate Associates of the ultimate Associates of the holding associates of the holding associates of the holding associates of the ultimate (iv) Details of shares held by each	woung rights of Rs. 10)- each coloring company, the ultimate his holding company, the ultimate his property of the company and the company of holding company of holding company on holding company on holding company on holding company on holding company holding company on holding company on holding company on shareholder holding mare the	alted & fully park holding compan Equity shares with voting rights	d up		Equity shares with differential voting rights Number As at 31 N Number of shares held	convertible preference shares of shares	convertible preference shares As at 31	preferènce shi March, 2019 % holding in
As at 31 March, 2020 the holding company the ultimate holding compa Subsidiaries of the ultimate Associates of the holding Subsidiaries of the holding Subsidiaries of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate Civ) Details of shares held by each	working rights of Rs. 10)- each coloring company, the ultimate had been supported by the company company company bolding company e holding company e holding company holding company childing c	alled & fully park holding compan Equity shares with voting rights an 5% shares holder	op o	urė Altach	Equity shares with differential voting rights Number As at 31 N Number of shares held	convertible preference shares of shares	convertible preference shares As at 31	March, 2019 % holding in class of sha
As at 31 March, 2020 the holding company the ultimate holding compa Subsidiaries of the ultimate Associates of the holding Subsidiaries of the holding Subsidiaries of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate Civ) Details of shares held by each	working rights of Rs. 10)- each coloring company, the ultimate had been supported by the company company company bolding company e holding company e holding company holding company childing c	alled & fully park holding compan Equity shares with voting rights an 5% shares holder	op o	urė Altach	Equity shares with differential voting rights Number As at 31 N Number of shares held	convertible preference shares of shares	convertible preference shares As at 31	preferènce shi March, 2019 % holding in
As at 31 March, 2020 As at 31 March, 2020 the holding company the ultimate holding compt Subsidianes of the holding Associates of the ultimate Associates of the holding Subsidianes of the holding Subsidianes of the ultimate Associates of the ultimate Associates of the ultimate Civ) Details of shares held by each Cia	Voting rights of Rs. 10)- each of holding company, the ultimate holding company, the ultimate holding company company e holding company holdin	afted & fully park holding compan Equity shares with voting rights an 5% shares holder As 6	Per Annex	ure Altach	Equity shares with differential voting rights Number of Shares held as tollows	convertible proference shares of shares	convertible preference shares As at 31	March, 2019 % holding in class of sha
As at 31 March, 2020 the holding company the ultimate as at 31 March, 2019 the holding company the ultimate of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate (iv) Details of shares held by each Cia (v) As at 31 March, 2020 No shares (vi) Aggregate number and class	Voting rights of Rs. 10)- each of holding company, the ultimate holding company, the ultimate holding company company e holding company holdin	afted & fully park holding compan Equity shares with voting rights an 5% shares holder As 6	Per Annex	ure Altach	Equity shares with differential voting rights Number of Shares held as tollows	convertible proference shares of shares	convertible preference shares As at 31	March, 2019 % holding in class of sher
As at 31 March, 2020 As at 31 March, 2020 the holding company the ultimate holding compt Subsidianes of the holding Associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the holding compt Une ultimate holding compt Subsidiaries of the ultimate Associates of the ultimate Associates of the holding Subsidiaries of the ultimate Associates of the ultimate (iv) Details of shares held by each Cla	Voting rights of Rs. 10)- each of holding company, the ultimate holding company, the ultimate holding company company e holding company holdin	afted & fully park holding compan Equity shares with voting rights an 5% shares holder As 6	Per Annex	ure Altach	Equity shares with differential voting rights Number of Shares held as tollows	convertible proference shares of shares	convertible preference shares As at 31	March, 2019 % holding in to class of sher
As at 31 March, 2020 the holding company the ultimate Associates of the holding company the ultimate holding company the ultimate of the holding Associates of the holding associates of the ultimate Associates of the ultimate Associates of the ultimate Associates of the holding company the ultimate holding company the ultimate and the holding associates of the holding Subsidiaries of the ultimate Associates of the ultimate Associates of the ultimate Associates of the ultimate (iv) Details of shares held by each class of the ultimate (iv) Details of shares held by each (vi) Aggregate number and class (vii) Details of calls unpaid	Voting rights of Rs. 10)- each of holding company, the ultimate holding company, the ultimate holding company company e holding company holdin	alted & fully park holding compan Equity shares with voting rights an 5% shares holder As 6	Per Annex	ure Altach	Equity shares with differential voting rights Number of Shares held as tollows	convertible proference shares of shares	convertible preference shares As at 31	March, 2019 % holding in to class of sher
As at 31 March, 2020 As at 31 March, 2020 the holding company the ultimate holding compt Subsidianes of the holding Associates of the ultimate (iv) Details of shares held by each Cia (v) As at 31 March, 2020 No shares (vi) Aggregate number and class	Voting rights of Rs. 10)- each of holding company, the ultimate holding company, the ultimate holding company company e holding company holdin	alted & fully park holding compan Equity shares with voting rights an 5% shares holder As 6	Per Annex	ure Altach	Equity shares with differential voting rights Number of Shares held set as tollows	convertible proference shares of shares	convertible preference shares As at 31	March, 2019 % holding in class of shi

MIS VIBHOR VAIBHAV INFRA PRIVATE LIMITED

		As at 31 M	larch, 2020	As at 31 M	erch, 2619
Note No 2 RESERVES & SURPLUS			-		
Share Premium Account		0004500.00		6034500.00	
Opening Balance		6034500 00		50,34500,00	
Add , Net Profit (Net Loss) for the year Closing Balance			6034500 00		6034500 00
Profit & Loss Account					
Opening Salanca		325074998 00 42951876.00		297845469.00 27229529.00	
Add : Net Profit / (Net Loss) for the year		425310:0.00	368026374.00	Z. ZISSEO CO	325074998.00
Closing Batance		Total Rs.	374081374.00	=	331109498.00
NON CURRENT LIABILITIES					
Note No 3		Current	Non Current	Current	Non Current
LONG TERM BORROWINGS		Maturities	Meturities	Maturities	Maturities
Secured Loans from Banks & Financial Institutions		1878338,00	319279 00	1725623 00	2197617.00
Axis Bank Limited (Hypothecation of Motor Car)		101 0030.00	0.102/000	1.15020.00	
HDFC Bank Limited				313658,00	-
(Hypothecation of Motor Car)			390530 00	566839.00	1012819.00
ICICI Bank Limited		622189.00	380630 00	360039.00	1212010.00
(Hypothecation of Molor Car) Yes Bank		1465818.00	4188341.00	1358784.00	\$673959.00
(Hypothecation of Motor Car)					137440b6 8A
IÇICI Bank		4899370 00	28824926 00	4490321.00	33724296.00
(Loan against Purchase of Property)		-	38857875.00	-	38857875.00
Secured Advance (From Departmedis)					
Unsecured Loans from Intercorporate Deposits and Others					114394085.00
(List Enclosed)		•	107543006.00	•	14394063.00
	Total Rs.	8885515.00	188124057.60	8486205.00	195868651.00
Note No 4					
OTHER LONG TERM LIABILITIES			312385508 00		337174882.00
Security Deposit & Sundry Payables (List enclosed)					
(Mai disease)		Yotal Rs.	31.2385508.00	-	337174882.00
CURRENT LIABILITIES					
Note No 5 SHORT TERM BORROWINGS					*********
State Bank of India			69353374.00		62988745.00
(Hypothecation of Stock and Book Debts)		Total Rs.	59353374.00		62988745.00
Note No 6					
TRACE PAYABLES			339031203.00		190810263.00
Trade Payables					
(List enclosed)		Total Rs.	339031203.00		190810263,00
Balances of Trade Psyables are subject to confirmation					
Note No 7					
OTHER CURRENT LIABILITIES Long Term Borrowing Payable with in one year (Note No -3)			8885515.00		8455205 00
EPF Payable (Paid on 12/05/2020)			86584.00		80260.00
FSi Pavable (Paul on 19/05 & 04/08/2020)			10691.00		10963.00 1400765.00
TDS Payable (Paid on 10/06, 17/09, 22/09, 06/10, 16/10, & 19/10/2020)			4563889.00 175912.00		1400105.00
GST Payable (Paki on 13/04 & 02/09/2020)			318760.00		28000.00
Hire Charges Payable			905244.00		233705.00
Interest Payable Amount Payable to SBI against TDS deducted			18800.00		•
Security Charges Payable			303852.00		78388.00
Salary Payable			9424785.00		3565063.00 380100.00
Professional Charges Payable			632978.00		3524.00
Directors' Salary Payable			506040.00		462350 00
Audit Fee & Other Charges Payable			2550.00		4926 00
Electricity Charges Payable			7775.00		5150.00
Telephone & Internet Charges Payable Deposit against Joint Venture - Baba Construction Private Limited			25443571.00		6350000.00
Oriental Bank of Commerce, C/A-879 - Book Overdraft			25829 00		-
State Bank of India, C/A - 258 - Book Overdraff			-		2196763,00
		Total Rs.	B1314545.00	•	23355161.00
				•	
Note No 8					
SHORT TERM PROVISIONS		:/			44500000
Provision For Income Tax	11.00		17025000.00	ļ	11500000.00
11/2/1/2/	MY,	Total Rs.	17025000.00	<u>-</u>	11500000.00
				$ \mathcal{A}$	T.
				1	<u></u>

MIS VIBHOR VAIBHAY INFRA PRIVATE LIMITED

FIXED ASSETS AS AT 31st MARCH, 2020

S S S S	PARTICULARS		GROSS BLOCK	OCK			DEPRECIATION	HATION		NET BLOCK	OCK
		AS AT 01.04.2019	ADDITIONS	DELETIONS	AS AT 31.03.2020	31.03.2019	FOR THE YEAR	DEDUCTION	UP TO 31.03.2020	AS AT 31.03.2020	AS AT 31.03.2019
-	Compuler & Laptop	1410378.00	224915 00	,	1635293 00	1203017 00	162225 00		1365242.00	270051 00	207381.00
2	Furnture & Fixtures	3321187 00	175500.00		3496687 00	2445855.00	222457,00	,	2868312 00	826375 00	875332.00
e	Motor Venicles	42271157 00	241638 00	3709130 00	38803663 00	28035211 00	4347652.00	3282894.00	25100169.00	9703494 00	14235945.00
4	Ptant & Machinery	3758874.00	247368100		5232555 00	3150626 00	293929 00	•	3464555.00	2748000 90	568248 00
u?	Other Office Equipments	2412165 00	446055.00	•	2860220 00	1942152.00	269476 50		2211678 00	548592 00	470013 90
	Total Rs.	53173761.00	3563787.00	3709130.00		36816861.00	5295739.00	3282694.00	38829906.00	14198512 00	16356900.00
	Previous Year Rs.	39741549.00	13432212,00	13432212.00		53173761.00 31143741.00	5673120 00		36816861.00	16 156900 00	REGIONS ON



M/s VISHOR VAJBHAV (NFRA PRIVATE LIMITED

Note No. + 10 NON CURRENT INVESTMENTS Investment in Land Equity Shares of Vibhor Vabhav infrahome Private Limited Stares of Indian Mercentile Cooperative Bank Limited Investment in Shares Investment in ViPL BCPL - JV Investment in House Property. Guest House Total Rs. 219156389.00	As at 31st March, 2019 1846955.00 1500000.00 500000.00 56178600.00 218326586.00
Investment in Land Equity Shares of Vibhor Vaibhav infrahome Private Limited Stares of Indian Mercantile Cooperative Bank Limited Investment in Shares Investment in VVIPL BCPL - JV Investment in House Property Guest House Total Rs. 219153389.00	150000000.00 500000.00 65179600.00 218326586.00
Equity Shares of Vibhor Vabhav Infrahome Private Limited 150000000 00 Shares of Indian Mercentile Cooperative Bank Limited 50000.66 Investment in Shares 339687 00 Investment in VVIPL BCPL - JV 492166.00 Investment in House Property Guest House 76179600 00	150000000.00 500000.00 65179600.00 218326586.00
Stares of Indian Mercentile Cooperative Bank Limited 500000.66 Investment in Shares 339687.00 Investment in VVIPL BCPL - JV 492166.00 Investment in House Property - Guest House 66179600.00 Total Rs. 219158389.00	500000.00 66179600.00 218326586.00
Investment in Shares 339687 00	218326586.00
Investment in House Property Guest House 86179600 00 Total Rs. 219158389.00	218326586.00
Total Rs. 219158389.00	218326586.00
\$1. **	**************************************
No. No. 44	rse in subsequent year Dunng
Note No 11	rse in subsequent year Dunng
DEFERRED TAX ASSET (NET)	rse in subsequent year Dunng
Defende tax is accounted for by computing the tax effect of liming difference of Depreciation that arises during the year and rever	
the year deferred tax asset of Rs. 297895 00 has been recognised and credited in the Statement of Profit & Loss Account	
Opening Balance 2924212 60	2537840.00
Deferred Tax Asset during the Year 297695 00	336372.00
Tate! Rs. 3221907.00	2924212.00
Nota No 12	
LONG TERM LOANS & ADVANCES	
Security Deposit / Withheld / Retention Money 250774051.00	186515242.00
Deposit against Rent 295000.00	290500,00
Total Rs. 251069051.00	186806742.00
A./	
CURRENT ASSETS Note No13	
INVENTORIES	
Taken, Valued & Certified by the Management of The Company)	
Closing Work in Progress & Material at Site 211492015 00	39015125.00
Total Rs. 211492019.00	39015125.00
Manufall at sile is valued at Cost Price	
Work in Progress is valued at Cost or Market Price, which ever is lower	
Note No 14	
TRADE RECEIVABLES	
(To the extent considered good)	
Trade receivables outstanding for a period exceeding six months from the date they were due for payment	
Secured, considered good	2904452 00
Unsecured, considered good 55072948.00	2904452 00
Doubtful 55072948.90	2904452 00
(Etal dimonach)	- 2904452 00
Less, Provision for doubtful trade receivables 550/2548 00	
Other Trade receivables	
Secured, considered good	
Drialectied, absidered good	08933939.00
Doubtel	D0000000000
(Fist Burgozen)	00.9626880
Less: Provision for doubiful trade receivables 159119469.00	- 3004004399.00
Total Rs. 214192417.50	311838391,00
Balances of trade receivables are subject to confirmation	



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MAS VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Note No 15	As at 31:	st March, 2028	As at 31st March, 2019
GASH & CASH EQUIVALENTS			
Cesh in Hand		1056867.00	609527.00
Fixed Deposits with Scheduled Banks, deposited against 8G		100745513.00	98959805.00
Fixed Deposits with Scheduled Banks, deposited against Tender		103477864.00	111260500.00
Chaques in Hand		5000000.00	•
Axis Bank Lumited.C/A - 713			2813964 00
Bank of Berode, C/A - 513		75416,00	75418.00
Bank of Baroda, C/A - 1374		2089.00	62279.00
Chartered Mercantile Bank, C/A - 845		1052.00	1052.00
Indian Mercanide Co-Operative Bank, C/A - 1247		45347.00	30519.00
Indian Oversees Bank, C/A - 512			26868.00
State Bank of India, C/A - 571		378468 00	439980.D0
State Bank of India, C/A - 258		4083485.00	
State Bank of India, C/A - 119		1971831.00	•
Syndicate Bank, C/A - 050		620 00	190894.00
The Agra District Co-Operative Bank Limited, C/A - 055		57979 00	4458141 00
Yes Bank Umited, C/A - 303		1 00	1322242.00
Oriental Brik of Commerce, C/A-879		٠	1407300.00
	Total Rs.	218905703,00	221858586.00
ote No 15			
SHORT TERM LOANS & ADVANCES			
Sundry/Other Advances (List enclosed)		76949641 00	67354000.00
TDS Refundable from Parties		233981.00	74227 00
VAT under Protost		2093908.00	16721260 00
GST Recoverable		41388851.00	4389792.00
Tax Deducted At Source & Tax Collected At Source		17192270.00	16905238.00
Income Tax Refundable		23333253.00	17902823.00
Advance to Staff		1194166.00	318909 00
Prepaid Expenses		238212.00	730015,00
	Total Rs.	162624282.00	124394265.00

In the opinion of the board of directors, the aggregate value of current assets on realization will not be less than amount at which they are stated in the balance sheet.

Note No. + 17

OTHER CURRENT ASSETS

Accured Interest on FDR

56485781 00

37532434.00

56485781.00 Total Rs.

37532434.00

In the opinion of the board of directors, the aggregate value of current assets on realization will not be less than amount at which they are stated in the balance

sheet.

M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

2014 17-10 2020 31-1 March 2019	M/s VISHOR VAISHAV INFRA PR	AWIE RIWITED		
CONTINUEND GREATORS REFORMER FROM CREATORS REFORMER FROM CREATORS Frost Fac. Tribal 2015 Fr	•			For the Year Entled
### STANDONS OF THE PRINCE OF	CONTINUING OPERATIONS	315	I NAMEDI ZUZU	2127 WEICH 2416
Comparison Transfer Transfe				
Sect Tender (Note Branch) Trick Telephone Trick Telephone Trick Telephone Trick Telephone Telephone Trick Telephone Teleph				696901465.00
EXPENSES YOR No. 19 PURCHASE OF STOCK IN TROCE PURCHASE OF STOCK IN TROCE PURCHASE OF STOCK IN TROCE Stock Transfer (heer flased): Total PL Letting Stock: Total PL Letting Stock: You in Progress A Marrier of Ere Opening Stock Stock Opening St	=		772892 00	•
EXPENSES YOR No. 19 PURCHASE OF STOCK IN TROCE PURCHASE OF STOCK IN TROCE PURCHASE OF STOCK IN TROCE Stock Transfer (heer flased): Total PL Letting Stock: Total PL Letting Stock: You in Progress A Marrier of Ere Opening Stock Stock Opening St		Fortal Ge	738273215 00	898901485 00
Note No. 1		I QUEI RS.	730323215.00	036521460.00
Note No. 1				
### PURCHASE OF STOCK, IN TRACE Coal of Name Countries and Countries of Coard Expresses Protein Rs.				
Dotal of Nature Continuous & Color Expenses \$4555.723 (0) \$5000.000 \$17,000 \$1000.000 \$17,000 \$1000.000 \$17,000 \$1000.000 \$10000.000 \$10000.000 \$10000.000 \$10000.000 \$10000.000 \$10000.000 \$10000.000 \$				
Note No 22 Change in various of printered Cocods, work in Process's STOCK IN TRADE Change in various of printers of the control of the c				565084857 00
Note No 22	Stock Transfer (Inter Branch)		772892 00	•
Note No 22 Trial Policy Tri		Total #s.	543256615.00	665084957.00
Change Myell Princes & Femeral September Septe				
Change Myell Princes & Femeral September Septe	Note No 20			
View or propose & Material at Site 200122500 700000000 700000000 700000000 700000000	CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS & STOCK IN TR	ADE		
Note to Progress & Material or Only			36015125 00	28520986 00
Citating Stock	Work in Progess & Material at Site			
Work at Progress & Martenul at Store	Flucton Fendle		27772-27	
Increase Decrease in Finished & Semi-Finished Goods Total R6. 1724 6814.00 1986061.0			211492019.00	
Note No 21 Circles 27 Decrets to in ministro & Santer	and all a selections and a second sec		211492019.00	39015125.00
Note No 21 Circles 27 Decrets to in ministro & Santer				*050555* 02
BANDOVEE BERNETT EXPENSES 1920.150.00 12058031 00	Increase / Decrease in Finished & Semi-Finished Goods	rotar Ms.	+112410034.00	3400000
BANDOVEE BERNETT EXPENSES 1920.150.00 12058031 00				
Salviers Competitation Girms 5 Informers Employers Contribution to ESI Employers Contribution to				
Compensation Substitution Subs				12058031 00
Binnes & Incentions			*	•
Employees* Contribution to PF 3293.00	Gonus & Incentive			0271470
Employeer Coerchivor to PF Carchivy Descioral Salary Staff Weford Total Re. 20747693.00 19818.00 1981				
Description	•			
Note No 22				6400000.00
Note No 22 OTHER EXPENSES OTHER EXPENSES OTHER PATTER STATE OF THE PATTER STATE OF			59981.00	519516.00
Note No 22 CTHER EXPENSES (Rant	State versione			
Computer REPRENSES 120000 00 63000,00 Representation 107710,00 3-28877.		Total Rs.	20747653.00	19518401.00
Computer REPRENSES 120000 00 63000,00 Representation 107710,00 3-28877.				
Note No 23 Printing & Stationery 107/10 109/20 34/28/7 00 107/10 109/20 107/20 10				
Printing & Stationary Troveling & Conveyonce Postage, Country, Telephone, Internet & Mobile Charges Postage, Country, Telephone, Internet & Mobile Charges Postage, Country, Telephone, Internet & Mobile Charges Blectricity & Water Charges South & Troveling & State Country Electricity & Water Charges South & Troveling & State Country Fees & Taxors South & Troveling & State Country Fees & Taxors South & Troveling & State Country Fees & Taxors Postage & Maintenance Computer Repeir & Maintenance Repair & Re			120000 00	63000.00
Trovelling & Conveyance			107710.00	
Postage Course Telephone, Internet & Mobile Charges 7599 70				
Electricity & Vister Charges SpekCoz				
Legal & Frite-Sectional Charges 379197 00 62700 00 68619 00 371724 00 68619 00 371724 00 68619 00 371724 00 39912 00 38619 00 371724 00 371724 00 39912 00 371724 00 3				
Feets & Taxis 39912.00 80519.00 374724 00 Computer Regular & Maintenance 34691.00 374724 00 Regular & Maintenance 34691.00 374724 00 Regular & Maintenance 369000.00 200000.00 Mascatianeous Expenses 500000.00 500000.00 Auditors Remunication 5300.00 Charity & Donalion 2805889.00 700829.00 Feetswall Expenses 2805889.00 700829.00 Feetswall Expenses 220177.00 200638.00 Vehicle Running and Maintenance 204449.00 747473.00 Insurance 4117245.00 2704705.00 Feet & Service Tax 78910.00 2704705.00 Feet & Pensilly 26481538.00 42530.00 Bad Doeble 9419.00 -1469.00 Loss on Sale of Fixed & Option Trading 76498.00 -148431.00 Loss on Sale of Fixed Assets 148431.00 500517.00 Tender Expansex 704478. 37274387.00 10823448.60 Note No 23 FINANCE COSTS 420848.60 11983557.00 Bark Interest & Finance Charges 4201437.00 8485920.00 Interest (Received) on FDR 11983557.00 8485920.00 Interest (Received) on FDR 11983557.00 11983557.00 Interest (Received) on FDR 1198355.00 1198355.00 Interest (Received) on FDR 1198355.00				_
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Mescationarious Expanses			348691.D0	374724.00
Auditor's Remuneration	•		191273.00	
Charlip & Donation 260889 00 703829.00 Festival Expenses 260889 00 703829.00 Festival Expenses 260889 00 703829.00 260839.00 2704705.00 2			4-44	
Festival Expenses 200339 00 200339 00 200339 00 20039 00 20039 00 20039 00 20039 00 20039 00 20039 00 20039 00 200466 00 744743 00 2704705 00 27				
Vehicle Running and Maintonance 204649 00 784743.00 Insurance 204649 00 784743.00 Insurance 411245.00 2704705.00 GST & Service Tax 78910.00 423530.00 Fine & Penalty 20461538 00 Bad Debt 9418.00 Loss on Sale of Staries 11302.00 Loss on Future & Option Trading 76438.00 Loss on Sale of Fixed Assets 148431.00 500517.00 Tender Expanses 7648.00 10823648.00 Note No 23 FINANCE COSTS 7438306.00 7836978.00 Bank Interest & Finance Charges 12017669.00 11983357.00 Bank Interest & Finance Charges 12017669.00 11983357.00 Interest on Unsecured Loans 1150311.00 Interest on Unsecured Loans 1150311.00 Interest (Received) on FDR 1315325.00 11693166.00 Interest (Received) on FDR 1315325.00 Inter	•			
Insurance				
GST & Service Tax Fine & Penalty Fine & Penalty Bad Debts Loss on Sale of Shares Loss on Sale of Shares Loss on Sale of Shares Loss on Sale of Fixed Addets Loss on Sale of Fixed Addets Total Rs. To				
Page Perally 28461536 00 Bad Debts 28461536 00 Bad Debts 28461536 00 Cass on Sate of Shares 11302 00 Cass on Sate of Fixed Assets 11302 00 T6438 00 T6	GST & Service Tak			
Bad Dobts Cost on Sale of Shares 11302 90 Cost on Sale of Fixed Assets 11302 90 Cost on Sale of Fixed Assets 148431 00 500517,00				
Loss on Future & Option Trading Loss on Sale of Fixed Assets Tender Expanses Total Rs. 37974387.00 Note No 23 FINANCE COSTS Bank Charges & Commission Bank Interest & Finance Charges Interest on Unsecured Loans Interest on Govt Dues Total Rs. 23657612.00 Note No 24 OTHER INCOME Interest (Received) on FOR Interest (Received) on FOR Interest (Received) on VAT Refund Profit from VVIPL BCPL (M) - AOP Miscellaneous Income Miscellaneous Income Miscellaneous Income 130374387.00 10823648.00 Total Rs. 23657612.00 12268207.00 12268207.00 1318325.00 Miscellaneous Income Miscellaneous				•
Loss on Saile of Fixed Assets 148431 00 500917.00				•
Total Rs. 37974387.00 10823848.00				- -
Note No 23 FINANCE COSTS Bank Charges & Commission Bank Interest & Finance Charges Interest on Unsecured Loans Interest on Unsecured Loans Interest on Govi Dues Total Rs. 23657612.00 Note No 24 OTHER INCOME Interest (Received) on FDR Interest (Received) on VAT Refund Profit from VVIPL BCPL (MY - AOP Miscellaneous Income Miscellaneous Income Script 762.00 10823648.00 7836978.00 7836978.00 7836978.00 7836978.00 7836978.00 7836978.00 7836978.00 7836978.00 7836978.00 7836978.00 1150311.00 12268207.00 12268207.00 12268207.00 12268207.00 322907.00			148431 60	500517.00
Note No 23 FINANCE COSTS 7438305.00 7836978.00	•	Total De	37974367.00	10823548.00
### FINANCE COSTS Bank Charges & Commission Bank Interest & Finance Charges Bank Interest & Finance Charges Interest on Unsecured Loans Interest on Unsecured Loans Interest on Govi. Dues #### Total Rs. 23657612:00 **POTATE INCOME** Total Rs. 23651704.00 12268207.00		r plat 705.	4151-3001-44	
### FINANCE COSTS Bank Charges & Commission Bank Interest & Finance Charges Bank Interest & Finance Charges Interest on Unsecured Loans Interest on Unsecured Loans Interest on Govi. Dues #### Total Rs. 23657612:00 **POTATE INCOME** Total Rs. 23651704.00 12268207.00				
Bank Charges & Commission 12017869.00 11968357.00 Bank Interest & Finance Charges 12017869.00 1401437.00 1150311.00 Interest on Unsecured Loans 1150311.00 Interest on Govt. Dues 123657612.00 123657612.00 Note No 24 23657612.00 23441286.00 OTHER INCOME 23651704.00 12268207.00 Interest (Received) on FOR 1316325.00 1316325.00 Interest (Received) on VAT Retund 482168.00 56791762.00 Miscellaneous Income Sundry Creditors Writtender 43518.00 322907.00 Miscellaneous Income 332907.00 332907.00				
Bank Interest & Finance Charges 1201/489.00 1401437				
Interest on Unsecured Loans Interest on Govi, Dues Total Rs. 23657612:00 29441286.00 Note No 24 OTHER INCOME Interest (Received) on FDR Interest (Received) on VAT Refund Profit from VVIPL BCPL (JV) - AOP Miscellaneous Income Miscellaneous Income 130331.00 12268207.00 12268207.00 322907.00				
Interest on Govi Dues Total Rs. 23657612.00 29441286.00				
Note No 24 OTHER INCOME Interest (Received) on FDR Interest (Received) on VAT Refund Profit from VVIPL 8CPL (JV) - AOP Miscellaneous throome - Sundry Creditors Written (SVI) Miscellaneous Income			•	
Note No 24 OTHER INCOME Interest (Received) on FDR Interest (Received) on VAT Refund Profit from VVIPL 8CPL (JV) - AOP Miscellaneous throome - Sundry Creditors Whiter ACM Miscellaneous Income		Total Rs.	23557612.00	29441286.00
OTHER INCOME Interest (Received) on FDR Interest (Received) on VAT Refund Profit from VVIPL BCPL (M) - AOP Miscellaneous Income - Sundry Creditors Whitehall (MAZIABA) Miscellaneous Income				-
OTHER INCOME Interest (Received) on FDR Interest (Received) on VAT Refund Profit from VVIPL BCPL (M) - AOP Miscellaneous Income - Sundry Creditors Whitehall (MAZIABA) Miscellaneous Income	dinto No. 25			
Interest (Received) on FDR Interest (Received) on VAT Refund Interest (Received) on VAT Refund Profit from VVIPL BCPL (JV) - AOP Miscellaneous theories - Sundry Creditors Whitehall (JAZIABA) Miscellaneous incents				
Interest (Received) on VAT Refund Profit from VVIPL BCPL (JV) - AOP Miscellaneous theories - Sundry Creditors Whitehan (JAZIABA) Miscellaneous income			= -	12268207.00
Profit from WiPL 8CPL (JV) - AOP Miscellaneous theories - Sundry Creditors Whitehold (SHAZIABA) Miscellaneous Income 322907.00 322907.00				•
Miscellaneous Income - Sundry Creditors Written (CHAZIABA) 43519.00 322907.00	Profit from WIPL SCPL (JV) - AOP		*	•
Miscasaneous Income	Miscellaneous Income - Sundry Creditors Whiteh CHA 714 HA	Mood. 1.		322907 00
Total As. 82286478.00 12669114.00		//\ \ \ \	43718.00	
art.		Total As.	82285478.00	12569114.00
				<u>-</u>

M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U45201DL2001PTC111999 STANDALONE CASH FLOW STATEMENT AS AT 31st MARCH, 2020

PARTICULARS		AS AT 31	.03.2020	AS AT 31.	03.2019
A. Cash Flow from operating activities		1			·····
Net Profit before extraordinary items & Tax			59755617.00	L.	38393157,00
<u>Adjustments for</u>				<u> </u>	
Depreciation		5295739,00		5673120,00	
Finance costs		23657612.00		29441265.00	
Other Income		-82285475.00		-12589114.00	
Profit on sale of investment			-53332125.00		22525272.00
Operating Profits Before Working Capital Chang	ges		6423492.00		60918429_00
Changes in working Capital		1			
Adjustments for Change in Operating Assets:		1 1	•		
Inventories		-172476894.00	1	39505861.00	
Trade receivables		97645974.00]	-95155829.00	
Short-term loans and advances		-38230017.00		11283886.00	
Other current assets		-18953347,00		-5254692,00	
Adjustments for change in operating liabilities:					
Trade Payables		148220940.00		49137449.00	
Other current liabilities		27959384.00	44166040.00	11567077.00	11103752.00
Cash generated from operations			50589532.00	T	72022181.00
Net Income tax (paid)/refunds		1 1	-1150000D.00	[-10875000.00
Net Cash flow from operating activities	(A)	1 1	39089532.00	1	61147181.00
8,Cash flow from Investing activities				•	
Purchase of Fixed Assets		-3563787.00		-13432212.00	
Purchase of Investments			1		
Sale of Fixed Asset		3,50,000.00			
Interest received		82285476,00		12589114.00	
Finance cost		-23657612,00		-29441266.00	
Profit on sale of Investment		-	55414077,00	•	-30284354.00
Net Cash Flow from Investing activities	(8)		55414077.00		-30284364.00
C. Cash flow from Financing activities			1		
Proceeds/(Repayment) of Long term borrowings		-105821120.00		31484925.00	
Secured Advance from Department]			
Proceeds/(Repayment) of Short term borrowings		6364629,00		-6259014.00	
Net cash Flow from financing activities	(C)		-99258491.00		25225911.00
Net Increase in Cash & Cash equivalents	(A + B + C)		-4752882.00	+	56088728.00
Cash & Cash equivalents at the beginning		<u> </u>	221656585,00		165569857.00
Cash & Cash equivalents at the end of the year		1	216905703.00		221658585,00

In terms of our report ettached For Rishi Kapoor & Company

Rishi Kapeori Proprietor M.No.075483

Proces Bhazlabad Date : 07.12.2020

GHAZIABAD *

For and on behalf of the Board of Directors 人名俄伊斯斯 化克里巴斯二特里斯克斯二等

> (Vibhor Tyagi) Director

Din: 01797579

(Valbhav Tyagi) Director Din : 01797558



RISHI KAPOOR & COMPANY CHARTERED ACCOUNTANTS (F. C. A.)

Plot No. 9 (Basement), Advocate Chambers, Raj Nagar District Centre GHAZIABAD 201002

Phones: 0120-4371050, Fax: 4371070, Email: carishikapoor@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VIBHOR VAIBHAV INFRA PRIVATE LIMITED

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

We have audited the accompanying consolidated financial statements of VIBHOR VAIBHAV INFRA PRIVATE LIMITED (herein referred to as the "Holding Company") and its subsidiaries Vibhor Vaibhav Infrahome Private Limited and Solitaire Infrahome Private Limited (the Holding and its Subsidiaries together referred to as "the Group") which comprise the consolidated Balance Sheet as at March 31, 2020, the consolidated Statement of Profit and Loss (including other comprehensive incomes) and the consolidated statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information (herein referred to as the "the consolidated financial statements").

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The management and Board of Directors of the Holding Company are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the act') with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including consolidated other comprehensive incomes and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with rule 7 of Companies (Accounts) Rules, 2014.

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; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements, that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Director, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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 Indian Accounting Standards, the consolidated financial position of the Company as at 31st March 2020 and its consolidated financial performance and its consolidated cash flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 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, we give in the Annexure - A Note No. 25, 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 further report that:
 - We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

- In our opinion proper books of account as required by law have been kept by the Holding Company and its subsidiaries included in the Group so far as appears from our examination of those books;
- c) The consolidated Balance Sheet, consolidated Statement of Profit and Loss, and consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid consolidated financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;
- e) On the basis of written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 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 Holding Company and its subsidiaries and the operating effectiveness of such controls, refer to our separate report in "Annexure B";
- g) 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 explanation given to us;
 - The Group does not have any pending litigations which would impact its financial position.
 - The Group did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the group.

Place: Ghaziabad Date: 07.12.2020 For Rishi Kapoor & Company

Chartered Accountants
RERNo. 006615C

(Rishi Kapoor) Proprietor

M.No.075483

Annexure A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors Report to the Members of the Holding Company on the Consolidated Financial Statements for the year ended 31st March 2020, we report that:

- According to the information and explanations given to us and on the basis of our examination of the records of the Holding Company and its subsidiaries in respect of its fixed assets:
- (a) The Group has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The fixed assets have been physically verified by the management at regular intervals; certain fixed assets were verified during the year and no material discrepancies were noticed on such verification, and in our opinion, this periodicity of physical verification is reasonable having regard to the size of the group and the nature of its assets;
- (c) The title deeds of immovable properties are held in the name of the Holding Company and its subsidiaries.
- ii. In our opinion on the basis of information and explanation given to us in respect of its inventories:
 - (a) The inventory has been physically verified during the year by the management and the frequency of verification is reasonable;
- (b) The procedures of physically verification of inventories followed by the Management were reasonable and adequate in relation to the size of the group and nature of its business;
- (c) The Group has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.
- The group has not granted loans, except joint venture, secured or unsecured to/from companies, LLP, firms or other parties covered in the register maintained under section 189 of the Act.
 - (a) In our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the bodies corporate listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Group;
 - (b) In the case of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated;

(c) There are no overdue amounts in respect of the loan granted to a body corporate listed in the register maintained under section 189 of the Act.

- iv. In our opinion and according to the information and explanations given to us, the group has complied with the provisions of section 185 and 186 of the companies Act, 2013 in respect of loans, investments, guarantees and security.
- v. The Group has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and provisions of Sections 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2015 with regard to the deposits accepted are not applicable.
- vi. In our opinion the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Group, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including income tax, provident fund, duty of customs, sales tax, value added tax, cess and other material statutory dues except service tax and GST has been generally/regularly deposited during the year by the Group with the appropriate authorities.
 - (b) There are no dues of Wealth Tax, Service Tax, Sales Tax, Customs Duty and Excise Duty except Income Tax and GST which have not been deposited on account of either disputes or any other reason.
- viii. In our opinion and according to the information and explanation given to us, the group has not defaulted in the repayment of dues to financial institution or banks and debentureholders.
- ix. Based upon the audit procedures performed and the information and explanations given by the management, the group has not raised moneys by way of initial public offer or further public offer including debt instruments and term loans. Accordingly, the provisions of clause 3(ix) of the Order are not applicable to the company and hence not commented upon.
- x. During the course of our examination of the books and records of the company, carried in accordance with the auditing standards generally accepted in India, we have neither come across any instance of fraud on or by the Group noticed or reported during the course of our audit nor have we been informed of any such instance by the Management.
- xi. Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration with the requisite approvals mandated by the provisions of section 197 read with Schedule V of the Companies Act are not applicable to the company.
- xii. In our opinion, the Group is not a Nidhi Company. Therefore, the provisions of clause 4(xii) of the Order are not applicable to the Company.
- xiii. In our opinion, all transactions with related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the consolidated Financial Statements as required by the applicable accounting standards.

- xiv. Based upon the audit procedures performed and the information and explanations given by the management, the group has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the company and hence not commented upon.
- xv. Based upon the audit procedures performed and the information and explanations given by the management, the group has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company and hence not commented upon.
- xvi. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3(xvi) of the Order are not applicable to the Holding Company and its subsidiaries and hence not commented upon.

For Rishi Kapoor & Company Chartered Accountants

> Kishi Kapoor) Proprietor M.No.075483

POOR ERNo. 006615C

Place: Ghaziabad Date: 07.12.2020

Annexure B to the Independent Auditors' Report

The Annexure referred to in Independent Auditors Report to the Members of the Company on the Consolidated Financial Statements for the year ended 31st March 2020, we report that:

Report on the Internal Financial Controls 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 VIBHOR VAIBHAV INFRA PRIVATE LIMITED (herein referred to as the "Holding Company") and its subsidiaries as of 31 March, 2020 in conjunction with our audit of the consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The management and Board of Directors of the Holding Company 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.

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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated 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 Holding 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 March 2020, 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.

Place: Ghaziabad Date: 07.12.2020

GHAZIABAD * | Kishi Kapoor)
Proprietor

M.No.075483

Chartered Accountants FRNo. 006615C

For Rishi Kapoor & Company

VIBHOR VAIBHAV INFRA PRIVATE LIMITED GIN: U46201DL2001PTC111999 CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2020

PARTICULARS	NOTE NO.	AS AT 31.83.2020	AS AT 31.03.2019
EQUITY & LIABILITIES			
1. SHAREHOLDER' FUNDS			
 Share Capital 	1	6053000.00	5053000.0
b Reserves & Surplus	2	634452017.86	710006407.9
 Money received against Share Warrants 	•	-	-
2. SHARE APPLICATION MONEY PENDING ALLOTME	NT -	-	-
Minority interes:		86982481.60	142886144.1
1. NON CURRENT LIABILITIES			
 Long Term Borrowings 	3	797551616.00	428521013.0
 Deferred Tax Liabilities (Net) 	-	•	-
 Other Long Term Liabilities 	4	691198940.00	531344818,0
d Long Term Provisions	•	•	-
4. CURRENT LIABILITIES			
Short Term Borrowings	5	69353374,00	62988745.0
b Trade Payables	Ģ	1136926077.00	1113786888,0
c Other Current Liabilities	7	133502936.00	1373681231.0
d Short Term Provisions	8	17025000.00	130000000.0
		Total Rs. 3475086442.48	4380268126.0
ASSETS			
1. NON CURRENT ASSETS			
a Fixed Assets			
(i) Tangible Assets	9	44155318.00	55326141.0
(ii) Intangible Assets- Goodwill on Consolidation	•	139307121.45	135460090,0
(iii) Capital Work in Progress	•	•	-
(iv) Intengible Assets Under Development	•	•	•
(v) Fixed Assets held for Sale	•	~	-
b Non Current Investments	10	69168389.00	68326656.0
 Deferred Tax Assets (Net) 	11	9209349.00	9173196.0
d Long Term Loans & Advances	12	295663101.00	199857209,0
e Other Non Current Assets	•	-	-
Z. CURRENT ASSETS			
a Current Invastments	•	-	•
b Inventories	13	1195278460.00	1799626198.0
c Trade Receivables	14	745582096.00	1048192438.0
d Cash & Cash Equivalents	15	248521729,00	262404722.0
 Short Term Loans & advances 	16	687357099,00	760777268,0
f Other Current Assets	17	60822780.00	41124318.0
3. MISCELLANEOUS EXPENSES			
 Loss on Redemption of Debentures 	•	·	
		Total Rs. 3478955442.45	4350268125.0

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Sign!ficent Accounting Policies & Notes on Account In terms of our report attached

For Flato Kapoor & Company
Chaptered Accountants RIGHI KAPOORI (GHAZIABAD

M.No.076483

Place : Ghaziabad Date : 67.12.2020 For and on behalf of the Board of Directors

and the second s

(VAIBHAV TYAGI) DIRECTOR

DIRECTOR Din No:01797568 Din No:01797679

(VIBHOR TYAGI)

VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U482010L2001PTC111999 CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2020

	PARTICULARS	NOTE NO.		FOR THE YEAR ENDED 31.03.2020	FOR THE YEAR ENDED 11,02,2019
J.	CONTINUING OPERATIONS				
	1 REVENUE FROM OPERATIONS (NET)	18	Festal Re.	2017433345.00 2017433345.00	1951807258.0 1851 3 07258.0
	2 EXPENSES				
	a Cost of Material Consumed				_
	b Purchase of Stock in Trade	19		1599512833,00	1067061482.0
	 Change in inventories of Finished Goods. 	20		453310680.00	737704176,0
	Work in Progress & Stock in Trade				
	d Employee Banesi Expenses	21		59308558,00	\$1728828.00
	Ottyer Exchanses	22	-	79541730.00	75825485.0
			Total Rs.	2191673601.00	1942719971.0
	 Earning Before Exceptional Items, Extraordinary Items, Interest, Tax, Depreciation & Amortisation (EBD/TA) (1-2)		-17424025 8 .00	9087285.00
	4 Finance Costs	23		26468480.00	39603022.00
	5 Depraciation & Americation Expenses	9		13539081,00	17084593.00
	6 Other income	24		107488334.00	55829684.00
	7 Profit / (Loss) before Exceptional & Extraordinary Items & Tax (3+/-4+/-5+/-6)		Total Rs.	-108761463.90	15249354.00
i	Exceptional frame			_	
1	9 Profit / (Loss) before Extraordinary Items & Tax (7+/-8)		Total Rs.	-108761463.00	15249354.00
1	D Exicsoralizary Items				
1	1 Profil / (Loss) before Tax (9+/-10)		Total Ra.	-106761463.00	15249354.00
1	2 Tax Expenses				
	Current Tax Expenses for Current Year MAT Crodit (Where applicable)			17025000.00	13000000.00
	c Current Tex Expenses Relating to Prior Years			2344775.00	6621238.00
	d Nei Current Tex Expenses			19369775.00	19821238,00
	Deferred Tax (Asset) / Liability			-36154,00	-547601.00
	, ,		Total Rs.	19333621.00	19073547.00
1	3 Profit / (Loss) from Continuing Operations (11+/- 12)			-128095084.00	-3824193.00
13	IA Minority interest			-50550593,95	19580957.13
13	B Profita attributable to our strampholders			-75544390.05	-23385150.13
	SCONTINUING OPERATIONS				
14	i.) Profit / (Loss) from Discontinuing Operational Before Tax			•	•
14	JI Gain / (Loss) on Disposal of Assets / Settlement of Liabiliti	0.6		-	-
	Discontinuing Operations				
	an a state of the			-	•
14.	III Add / (Less): Tax Expenses of Discontinuing Operations a on Ordinary Activities Attributable to the Discontinuing	Coerations		_	_
	b on Gain / (Loss) on Disposal of Assets / Settlement of				
	,,,,,				
12	5 Profit / (Loss) from Discontinuing Operations (14.94/- 14.84.	/- 14. 0)		_	
TO	ITAL OPERATIONS				
16	Profil / (Loss) For the Year (13+/-15)		Total Rs.	-76544390.05	-23385150.13
17.	,I Earning per Share (of Re.10/- each) :			-	-
17.	If Earning per Share (excluding extraordinary items) (of I	Rs. 16V- each) :		-	•
	counting Policies & Notes on Account	25		m u_u	
	Tear report attached			ror and on behalf of t	he Board of Directors
	Kapoor & Company				· · · · · · · · · · · · · · · · · · ·
	artened Accountants			45	· Mary
ZIABA	"A PARTIES AND THE PARTIES AND			4	A-1\
	JARISHI KAPOORI			(VAIBHAV TYAGI)	(VIBHOR TYAGI)
	PROPRIETOR			DIRECTOR	DIRECTOR
SEATOR	M.No.075483			Din No:01797655	Din No:01797578

Place : Gheziabad Dete : 07.12.2020

NOTES ON ACCOUNT

1						31.03,2020		T 31.03.2019
I, • 1 IHARE CAPITAL					Number	hnuomA	Humber	anou int
AUTHORISED CAPITAL								
	0/- each with voting rights				100000	00 1000000000	0 1000000	00 1000000
Equity shares of Re. 10	I/- each with differential voting right	3				-	- (55502)	120000
	ie preference stares of Rs. 10/- ea				-	•	-	
	veference shares of Rs. 10/- each				-	•	•	
respectable presidence	e shares of Rs. 10/- each			Total	100000	20 100000000.0	0 1000000	0 1000000
ISSUED CAPITAL						1223040000	7 1909000	o taboooc
	N- each with voling rights				60530	00,000,000,00	9 80530	G 605300
	V- each with differential voting rights				-	-	-	
	le preference shares of Rs. 10/- ea treference shares of Rs. 10/- each				-	-	-	
	e shares of Rs. 10/- each				<u>.</u>		-	
				To fail	60530	0.000£300 0	60630	0 606300
SUBSCRIPED & FULLY PA	ND UP CAPITAL. If each with voting rights				50530			_
	i- each with differential young right:	•			90536	0 6053000.90	0 50530	0 505300
	e preference shares of Rs. 104 ea						-	
,	reference shares of Rs. 10/- each					-	-	
Redeemable preference	e shares of Rs. 10/- each			Total	60530	0 6053000.00		
				1022	- AAbha	904300800	6053D	0 605300
(i) Reconciliation of the numb	er of shares and amount outstand	ng at the be	glaning s	nd et th	e end of the repor	ting period;		·
Particulars	Opening Salance	Fresh	Bonus	EGUP	Conversion	Buy back	Other changes	GII 0-1-
- Armounte	Opening Dalaries	issue	₩.	COOF	WOTIVETERON	souy Dack	(give details)	Closing Balan
Equity shares with voting right			<u></u>			······	- ,· - , ·	
Year ended 31 Merch, 2020								
- Number of shares	605300	-	+	-		-		\$05 :
- Amount Rs.	6053060.00	•	-	•	-	-	-	8083000
Year ended 31 March, 2019								
- Number of shares	505300	-	_			_	_	6050
- Amount Rs.	6053000.00	-		-	_			8053000
(ii) 605300 (Previous Year 605	00) Equity Shares with Voting right 5300) Equity Shares with Voting right he holding company, the ultimate h	hts of Rs. 1 olding comp	Ül~ esch	called &	fully paid up	 , . ,	**************************************	***************************************
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the	5300) Equity Shares with Voting rig he holding company, the ultimate h	phis of Ra. 1 colding comp Equity shares	Ok each pany, the	called &	fully paid up	Compulsorily convertible	Optionally convertible	Redeemable
(ii) 605300 (Provious Year 605 (iii) Details of shares held by th	5300) Equity Shares with Voting rig he holding company, the ultimate h	its of Rs. 1 loiding comp	Ok each pany, the	called &	fully paid up liaries and associa Equity shares	Compulsority		
(ii) 605300 (Previous Year 605 (iii) Delais of shares held by the	5300) Equity Shares with Voting rig he holding company, the ultimate h	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Computatily convertible preference	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Parti	5300) Equity Shares with Voting rig he holding company, the ultimate h	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the shares held by the Parti. Parti. As at 31 March, 2020 the holding company.	5300) Equity Shares with Voting rig he holding company, the ultimate h	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the shares held by the shares held by the shares held by the shares held in the shares held by the sha	5300) Equity Shares with Voting rig he holding company, the ultimate h	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Ysar 605 (iii) Details of shares held by the control of the control of the control of the holding company the utilizate holding company Subsidiaries of the holding company Associates of the holding company	5300) Equity Shares with Voting rig he holding company, the ultimate h liculars	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the state of shares held by the Partial As at 31 March, 2820 the helding company the ultimate holding company Subsidiaries of the helding company Subsidiaries of the ultimate holding company Subsidiaries of the helding company Subsidiaries of the	5300) Equity Shares with Voting rig he holding company, the ultimate h liquians mpany pany king company	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the control of the control of the control of the helding company the utilized helding company the utilized of the helding company Subsidiaries of the helding company Subsidiaries of the helding company Subsidiaries of the utilizate held Associates of the utilizate held Associates of the utilizate held	5300) Equity Shares with Voting rig he holding company, the ultimate h liquians mpany pany king company	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the control of the control of the control of the helding company the ubinitaries of the helding company subsidiaries of the helding composition of the ubinitaries helding company subsidiaries of the ubinitaries helding company subsidiaries of the ubinitaries helding company subsidiaries of the ubinitaries held As at 31 March, 2019	5300) Equity Shares with Voting rig he holding company, the ultimate h liquians mpany pany king company	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the control of the control of the helding company the utilized helding company Subsidiaries of the helding companies to the helding companies of the utilized helding companies of the utilized helding companies of the utilized helding company the helding company the helding company the helding company	5300) Equity Shares with Voting rig he holding company, the ultimate h liquians mpany pany king company	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the part of the holding company the ultimate holding company Subsidiaries of the holding company Subsidiaries of the holding company Subsidiaries of the ultimate hold Associates of the ultimate hold Associates of the ultimate hold Associates of the ultimate hold has at 31 March, 2019 the holding company the ultimate holding company Subsidiaries of the holding company Subsidiaries of the holding company	5300) Equity Shares with Voting rights he holding company, the ultimate his liquians Inpany pany liding company liting company pany liding company liting company	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Ysar 605 (iii) Details of shares held by the part of the held of the held of the helding company the basiciaries of the helding company the basiciaries of the helding company Subsidiaries of the ultimate held Associates of the ultimate held Associates of the ultimate held Associates of the ultimate held he helding company the ultimate helding company the ultimate helding company Subsidiaries of the helding company Subsidiaries of the helding company	5300) Equity Shares with Voting righe holding company, the ultimate his liquians inpany pany liding company	phis of Ra. 1 colding comp Equity shares with voting	Ok each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Details of shares held by the Details of shares held by the As at 31 March, 2820 the holding company the utilimate holding company subsidiaries of the holding company subsidiaries of the utilimate hold As at 31 March, 2019 the holding company the utilimate holding company subsidiaries of the utilimate holding compan	5300) Equity Shares with Voting righe holding company, the ultimate his cultimate in the company pany tring company	phis of Ra. 1 colding comp Equity shares with voting	Ol- each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	Redeemable preference when
(ii) 605300 (Previous Ysar 605 (iii) Details of shares held by the Details of shares held by the Details of shares held by the Details of shares held in the holding company the ultimate holding company Subsidiaries of the holding company Subsidiaries of the ultimate hold Associates of the ultimate hold Associates of the ultimate hold in the holding company Subsidiaries of the ultimate hold Associates of the ultimate hold	5300) Equity Shares with Voting righe holding company, the ultimate holding company siculars mpany pany sing company sing company ding company ding company	Inter of Rs. 1 Colding complete the starts with voting rights	Öl- each pany, the	called &	fully paid up lianes and associa Equity shares with differential voting rights	Compulsorily convertible preference shares	convertible preference	
(ii) 605300 (Previous Ysar 605 (iii) Details of shares held by the partial of the holding company the utilizer of the holding company subsidiaries of the holding company subsidiaries of the utilizate hold Associates of the utilizate hold Associates of the utilizate hold as at 31 March, 2019 the holding company the utilizate holding company subsidiaries of the holding company Subsidiaries of the holding company Subsidiaries of the utilizate hold Associates of the utilizate hold	5300) Equity Shares with Voting righe holding company, the ultimate his cultimate in the company pany tring company	Inter of Rs. 1 Colding complete the starts with voting rights	Öl- each pany, the	called &	fully paid up liaries and essocial liaries and essocial liaries with differential voting rights Num	Compulsority convertible preference shares	convertible prefarence shares	preference share
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Details of shares held by the Details of shares held by the helding company Subsidiaries of the helding company Subsidiaries of the helding company Subsidiaries of the ultimate held As at 31 March, 2019 the helding company the ultimate helding company Subsidiaries of the ultimate held Associates of the ultimate held Associates of the ultimate held (iv) Details of shares held by each possible of shares held by each product of the ultimate held (iv) Details of shares held by each possible of the ultimate held in the possible of the ultimate held (iv) Details of shares held by each product of the ultimate held in the possible of the possible of the ultimate held in the possible of the ultimate held in the possible of the poss	5300) Equity Shares with Voting righe holding company, the ultimate holding company stop any pany liding company	Inter of Rs. 1 colding comp Equity shares with voting rights	Öl- each pany, the	called &	fully paid up liaries and essocial liaries and essocial liaries and essocial liaries with differential voting rights Number 1	Compulsority convertible preference shares nher of shares	convertible prefarence shares	preference share
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Details of shares held by the Details of shares held by the helding company Subsidiaries of the helding company Subsidiaries of the helding company Subsidiaries of the ultimate held As at 31 March, 2019 the helding company the ultimate helding company Subsidiaries of the ultimate held Associates of the ultimate held Associates of the ultimate held (iv) Details of shares held by each possible of shares held by each product of the ultimate held (iv) Details of shares held by each possible of the ultimate held in the possible of the ultimate held (iv) Details of shares held by each product of the ultimate held in the possible of the possible of the ultimate held in the possible of the ultimate held in the possible of the poss	5300) Equity Shares with Voting righe holding company, the ultimate holding company siculars mpany pany sing company sing company ding company ding company	Inter of Rs. 1 colding comp Equity shares with voting rights	Öl- each pany, the	called &	fully paid up liaries and essocial liaries and essocial liaries with differential voting rights Num	Compulsority convertible preference shares	convertible prefarence shares	preference share
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Details of shares held by the Details of shares held by the helding company Subsidiaries of the helding company Subsidiaries of the helding company Subsidiaries of the ultimate held Associates of the ultimate held Associates of the ultimate held Associates of the helding company the ultimate helding company Subsidiaries of the helding company Subsidiaries of the helding company Subsidiaries of the ultimate held Associates of the ultimate held Associates of the ultimate held (iv) Details of shares held by each process of the ultimate held (iv) Details of shares held by each process of the ultimate held in the process of the helding company the held in the process of the helding company the held in the helding company the helding c	5300) Equity Shares with Voting righe holding company, the ultimate holding company stop any pany liding company	Inter of Rs. 1 colding comp Equity shares with voting rights	Öl- each pany, the	called &	fully paid up liaries and essocial liaries and essocial liaries with differential voting rights Num As at 31 & Number of shares held	Compulsority convertible preference shares nher of shares	convertible prefarence shares	preference shau
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Particular of shares held by the Asia at 31 March, 2920 the holding company Subsidiaries of the holding company Subsidiaries of the holding company Subsidiaries of the ultimate hold Associates of the ultimate hold Asia at 31 March, 2919 the holding company Subsidiaries of the holding company Subsidiaries of the holding company Subsidiaries of the ultimate hold Associates of the ultimate hold (iv) Details of shares held by as Classe	5300) Equity Shares with Voting righe holding company, the ultimate holding company stop company	Inter of Rs. 1 olding comp Equity shares with voting rights	Ok each pany, their	called &	fully paid up liaries and essocial liaries and essocial liaries and essocial liaries with differential voting rights. Number of shares held liaries held liaries held.	Compulsority convertible preference shares nher of shares	As at 31 a	preference shau
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Particle of Shares held by the Particle of Shares held by the helding company Subsidiaries of the helding company Subsidiaries of the helding company Subsidiaries of the ultimate held Associates of the ultimate held Associates of the helding company Subsidiaries of the ultimate held in Company Subsidiaries of the helding company Subsidiaries of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of shares held by each of the ultimate held (iv) Details of the ulti	5300) Equity Shares with Voting righe holding company, the ultimate his liculars Inpany pany king company king company pany king company king compa	Interest were	Ok each pany, their	called &	fully paid up liaries and essocial liaries and essocial liaries and essocial liaries with differential voting rights Num As at 31 h Number of shares held liaries as follows:	Compulsority convertible preference shares mber of shares	As at 31 % Number of shares held	preference shau
(ii) 605300 (Previous Year 605 (iii) Details of shares held by the Participant of the holding company the utilimate holding company subsidiaries of the holding company subsidiaries of the holding company subsidiaries of the utilimate hold Associates of the utilimate hold Associates of the utilimate holding company the utilimate holding company the utilimate holding company the utilimate holding company subsidiaries of the utilimate holding company the utilimate holding company to be utilimate holding company the utilimat	5300) Equity Shares with Voting righe holding company, the ultimate his liquiars iliquiars inpany pany king company king company pany king company ling company	Interest were	Ok each pany, their	called &	fully paid up liaries and essocial liaries and essocial liaries and essocial liaries with differential voting rights Num As at 31 h Number of shares held liaries as follows:	Compulsority convertible preference shares mber of shares	As at 31 % Number of shares field	Farch, 2019 % holding in the class of shares

VISHOR VAIBHAY INFRA PRIVATE LIMITED

Note No 7 OTHER CURRENT LIABILITIES		As at 31	March, 2020	As at 3	1 March, 2019
Current Meturities of Long Term debts (Note No 3)			9748223.0		4050074744
GST Payable			14893131.0		1258970762.0 20287657.0
TDS Payable			24725143.0		14444738.0
PF Payable			482871.0		503856.0
ESI Payable			78448.0	-	211424.0
Electricity Charges Payable			2550.0		4925.0
Interest Payable			1331285.0	0	233705.0
Welch & Ward Payable			303862.0	0	78388,0
Petly Expenses Payable			961846.0		-
Directors' Salary Psyable			1247822.0	-	1163056.0
Professional Charges Payable Audit Fee Payable			632978.0		380100.0
Telephone & Internal Changes Payable			1506040.00		1462350.0
Hiro Churges Poyable			10475,00 318780.00		14918.0
GDA Instairment Peyable			36578285.00		28000.0 36578285.0
State Bank of India, C/A - 258 (Book Overtrait)				•	2198/83.0
Yee Bank Limited, C/A • 844 - Book Overdraft					3758681_00
Salary Payable			15203917,00)	20811763.00
Yes Bank, C/A • 0290-Book Overdraft			•		2844182.00
Deposit Against Joint venture-Baba Construction (P) Limited			25443571.00)	6350000.00
Oriestal Bank of Commerce- C/A-879-Book overdraft			25829.00	1	-
Amount Payable to SBI against TDS deducted			19800,00)	•
Instalmet Payable to Indiabula Flousing Finance Limited	Total for		····	-	3360328.00
	Total Rs.		133502936.00	•	1373681231.00
Note No 8					
8HORT TERM PROVISIONS Provision For Income Tax			17025000.00		********
1 14 1 months of freezence 1 months	Total Ra,		17025000.00		13000000.00
				•	
Note No 10 INVESTMENTS			•		
investment in Land			1646958.00		1648968,00
Shares of Indian Mercantile Cooperative Bank Limited			500,000,00		500000.00
Investment in Shares			339887.00		***************************************
			492156,00		
Investment in VVIP BCPL-JV					68179600.00
Investment in VVIP BCPL-JV Investment in House Property - Guest House			66179800,00		0017 9004.00
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Deferred tax is accounted for by computing the tax effect of timing a			69158389.00 the year and revers		68326568.00
Investment in House Properly - Guest House Note No 11 DEFERRED TAX ASSETS (NET)	difference of Depreciation recognised and credite		69158389.00 the year and reversi Profit & Loss accou 9173195.00 36154.00		
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Defended tax is accounted for by computing the tax effect of timing year. During the year, Defended Tax asset of Re.36154.00 has been Opening Balance	lifference of Depreciatio		69158389.00 the year and reversi Profit & Loss accou 9173195.00		88326558.00 8625504.00
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Defended tax is accounted for by computing the tax effect of timing a year. During the year, Defended Tax asset of Rs.36154, 00 has been Opening Belance Defended Tax Asset / (Llability) during the Year Note No 12	difference of Depreciation recognised and credite		69158389.00 the year and reversi Profit & Loss accou 9173195.00 36154.00		88326558.00 8625504.00 547691.00
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Deferred tax is accounted for by computing the tax effect of timing a year. During the year, Deferred Tax asset of Rs.36154 .00 has been Opening Balance Deferred Tax Asset / (Liability) during the Year Note No 12 LONG TERM LOANS & ADVANCES	difference of Depreciation recognised and credite		69158389.00 the year and reverse Profit & Loss accor 9173195.00 36184.00 9209349.00		\$8326558.00 \$625504.00 547891.00 \$173186.00
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Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Deferred tax is accounted for by computing the tax effect of timing a year. During the year, Deferred Tax asset of Rs.36154 .00 has been Opening Balance Deferred Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Tax Asset / (Liability) during the Year Intervention of Propertion of Tax Asset (Liability) during the Year Intervention of Property Intervention of Property Intervention of Tax Asset (Tax the extent considered good) Trade receivables outstanding for a period exceeding six months from Secural, considered good Unsecured, considered good Unsecured, considered good Unsecured, considered good Lass; Provision for doubte trade receivables Intervention of Interventions of I	iliference of Depreciation recognised and credite Total Rs. Total Rs.	93012573,90 93012573,90 er for payment 72579744.00	59158389.00 the year and reversitive profit & Loss accounting the search of the search	244049631.00 20571827.00	\$625504.00 547691.00 \$173196.00 3135339.00 208608.00 2394750.00 7111970.00 186515242.00 491300.00 199857209.06 1555576567.00 244049631.00 1798626198.00
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Deferred tax is accounted for by computing the tax effect of timing a year. During the year, Deferred Tax asset of Rs.36154, 90 has been Opening Balance Deferred Tax Asset / (Liability) during the Year lote No 12 LONG TERM LOANS & ADVANCES Deposit Fait Case Deposit or Flat Case Deposit with Sales Tax Department Security Deposit with Electricity Department Security Deposit with Electricity Department Security Deposit / Withheld / Retention Money Deposit egistet Rent Advance for Purchase of Property lote No 13 INVENTORIES (As Taken, Valued & Certified by the Management of The Compactoring Stock including WiP Land Parcels bits No 14 TRADE RECEIVABLES (To the extent considered good) Trade receivables outstanding for a period exceeding six months from Secured, considered good Unsecured, considered good Unsecured, considered good	iliference of Depreciation recognised and credite Total Rs. Total Rs.	93012573,90 93012573,90 e for psyment 72579744,00	59158389.00 the year and reversitive profit & Loss accounting the search of the search	244049631.00 20571627.00 20571827.00	\$625504.00 547691.00 \$173196.00 3135339.00 208608.00 2394750.00 7111970.00 186515242.00 491300.00 199857209.06 1555576567.00 244049631.00 1798626198.00
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Defended tax is accounted for by computing the tax effect of timing a year. During the year, Defended Tax asset of Rs.36154, 00 has been Opening Balance Defend Tax Asset / (Liability) during the Year Note No 12 LONG TERM LOANS & ADVANCES Deposit or Flet Case Deposit with Sales Tax Department Security Deposit with Electricity Department Security Deposit with Electricity Department Security Deposit Rent Advance for Purchase of Property Intel No 13 INVENTORIES (As Taken, Valued & Certified by the Management of The Compactioning Stock including WIP Land Parcels Into No 14 TRADE RECEIVABLES (To the extent considered good) Trade receivables outstanding for a period exceeding six months from Secured, considered good Unsecured, considered good Coupliful (List enclosed) Less: Provision for doublet first Ticknishles Other Trade receivables of Chaziasables Unsecured, considered good Other Trade receivables Secured, considered and Considered good Other Trade receivables Other Trade receivables Other Trade receivables Other Trade receivables Other Considered stock Other Trade receivables	iliference of Depreciation recognised and credite Total Rs. Total Rs.	93012573,90 93012573,90 e for psyment 72579744,00	59158389.00 the year and reversit Profit & Loss account 9173195.00 36154.00 9209349.00 208808.00 321553.00 8434550.00 250774051.00 295000.00 295863101.00	244049631.00 20571627.00 20571827.00	\$625504.00 547691.00 \$173196.00 3135339.00 208608.00 2394750.00 7111970.00 186515242.00 491300.00 199857209.06 1555576567.00 244049631.00 1798626198.00
Investment in House Property - Guest House Note No 11 DEFERRED TAX ASSETS (NET) Deferred tax is accounted for by computing the tax effect of timing a year. During the year, Deferred Tax asset of Rs.36154, 00 has been Opening Balance Defening Balance Defening Balance Defening Tax Asset / (Llability) during the Year Note No 12 LONG TERM LOANS & ADVANCES Deposit of Flat Case Deposit with Sales Tax Department Security Deposited with Aman Yaday Security Deposit with Electricity Department Security Deposit With Electricity Department Security Deposit Purchase of Property Interpretation Money Deposit egainst Rent Advance for Purchase of Property Interpretation Management of The Compactors of Property Interpretation of Property Interpretation of Property Interpretation of Property Interpretation of Tax Asset Provision for double tax as period exceeding six months from Secured, considered good Unsecured, considered good Ocupital List enclosed) Last: Provision for double tax as Tax Asset Provision for double tax as Tax	iliference of Depreciation recognised and credite Total Rs. Total Rs.	93012573,90 93012573,90 e for payment 72579744,00 673002352,00	59158389.00 the year and reversit Profit & Loss account 9173195.00 36154.00 9209349.00 208808.00 321553.00 8434550.00 250774051.00 295000.00 295863101.00	20571827.00 20571827.00 20571827.00	\$625504.00 547691.00 \$173196.00 3135339.00 208608.00 2394750.00 7111970.00 186515242.00 491300.00 199857209.06 1555576567.00 244049631.00 1798626198.00

VIBHOR VAIBHAY INFRA PRIVATE LIMITED

FIXED ASSETS AS AT 31st MARCH, 2020

S.NO. PARTICULARS		GROSS BLOCK	LOCK			DEPREC	DEPRECIATION		1 1 1 N	BI OCK
	AS AT	ADDITIONS	DELETIONS	AS AT	90 01	FOR THE	DEDUCTION	9	AS AT	AS AT
	01.04.2019			31.03.2020	31.03.2019	YEAR		31.03.2020	31,03,2020	31,03,2019
VIBHOR VAIBHAY INFRAHONE PRIVATE LIMITED	1									
1 Office Building	13264028.00	•		13264028,00	3933082.00	454648 50	•	4347730 00	P4076709	OG SAGOS OF
2 Plant & Entisments	23465668,00	•		23455688 00	15959448 00	1359710 00	•	4734345B ON	8450640.00	7649999
3 Furniture & Fortunes	18327685.00	•	r	18327895-00	15116573 00	830138 00	•	15045714 00	1250064.00	2011100
4 Vehicles - Others	86792499.00	•	13502984 00	53289535 00	53724209.00	3606248 On	1205/561 00	46375044.00	00.4060000	20.22) 1.26
S Office Figure ats	18241358.00	194408.00		18435754.00	14812057.00	1376283.00	20.11.00	1041000404	00,1205,100	34000000
6 Comouter	3182657.00	50000.00	,	3232657,00	2924933.00	86531.00	•	3011484 00	221103 00	257734 00
7 Computer Software	4334357.00	•	٠	4334357.00	4102977.00	14663.00	•	4117840 00	248747 00	231280.00
DUTAIRE INFRAHOME PRIVATE LIMITED								2000	2017	A 1-300, U
8 Plant & Machinery	2624112.00	•	•	2624112.00	1402133.00	228029.00	,	1628162.00	00.0900	1221070 07
9 Office Equipment	2061612,00	333722,00	456000,00	1839334,00	1823583.00	137099.00	423269.00	1537414 00	401920.00	23803000
t0 Furniture & Fotures	1164292.00	133912.00		1298204.00	726415.00	145209.00	,	872524 00	425540 00	437877 00
11 Computer	265198.00	•	1	265196.00	257095.00	,	*	257095.00	8103 00	8103.00
12 Motor Cycle	52748,00	•		52748.00	30476.00	5766.00	•	36242 00	16506 00	200 67 656
VIBHOR VAIBHAV INFRA PRIVATE LIMITED										
1 Computer & Lapton	1410378.00	224915.00	•	1635293.00	1203017.00	162225.00	•	1365242.00	270051.00	207361.00
2 Furniture & Flixlures	3321187.00	175500.00	r	3496687.00	2445855,00	222457.00	•	2858312.00	828375.00	875332.00
3 Motor Vehicles	42271157.00	241536,00	3709130.00	38603863.00	28035211.00	4347852.00	3282694,00	29100169.00	8703484 00	14235946.00
4 Plant & Machinery	3758874.00	2473681.00		6232555.00	3190626.00	283929.00	•	3484555.00	2748000.00	568248 00
5 Other Office Equipments	2412185.00	448055.00	•	2860220.00	1842152.00	269476.00	•	2211628,00	648582.00	470013.00
TOTAL As	206949991.00	4275829.00	17668094,00	193557716.00 151823840.00	151623840.00	13539061.00	15760503.00	15760503.00 149402388.00	44155318,00	55326141.00
一日 むておく かここだいのむ	488283408.00	ON ESCRESSION		ACCESSOR AND	SPECIAL PRINCIPLES SAFERS AND	44 4444		04 0700000		





VIBHOR VAISHAV INFRA PRIVATE LIMITED

Note No 16		As at 31 March, 2020	As at 31 March, 2015
CASH & CASH EQUIVALENTS			• • •
Cash in Hand		12306578.00	6957941.00
Fixed Deposits		214440368,00	227958844.00
Chaques in hand		5000000.00	
Salance with Banks		18774845.00	27487937.00
•	Total Rs.	248521729.00	262404722.00
Note No 16			
SHORT TERM LOANS & ADVANCES			
Sundry/Other Advances (List enclosed)		528296647,00	57111 8449,0 0
Staff Impresi		-	100000,00
TDS Recoverable from parties		6988964.00	580519,00
Statt Advence		8975858.00	1255072.00
Vat Under Protest		2787450.00	17394802,00
GST Recoverable		41455083.00	3900258.00
Service Tax Recoverable		19967586.00	11877149.00
GST Recoverable (To be Claimed)		-	4,89,506,00
income Tax Refundable		33393213.00	21842473.00
Advance Tax & TDS		20855552,00	23104047.00
Stamp papers in hand		500000,00	•
Excess installment refundable from ICICI		88481.00	-
Amount Deposited with income Tex Department		6626200.00	6626200,00
Amout Recoverable from TATA Capital Limited		-	1759359.00
Prepaid Expenses		492085.00	931396,00
	Total Rs.	667367089.00	760777268.00

Belances of Sundry/Other Advances are subject to confirmation

in the opinion of the board of directors, the aggregate value of short term loans and advances on realization will not be test than amount at which they are stated in the balance sheet.

Note No. - 17

OTHER CURRENT ASSETS

Accured Interest on FDR

Total Rs.

60822780.00 60822780.00

41124318,00

41124311.00

In the opinion of the board of directors, the aggregate value of other current assets on realization will not be less than amount at which they are stated in the

VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Note No. • 18		For The Year Ended	For the Year Ended
REVENUE FROM OPERATIONS		31.63,2020	31.03.2019
Sales & Other Income		2018660453,00	1951807256,00
Stock Transfer		772892.00	
Add: GST		2017433345,00	1951807256.00
- Less : GST		+	1431001230.90
	Total Rs.	2017433346.00	1951807286.00
Note No 19			
PURCHASE OF STOCK IN TRADE			
Cost of Land & Building Construction		1598739741.00	1967681482.00
Slock Transfer		772892,00	
	Total Rs.	1599512633.00	1067661482.60
Note No 20			
CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROC	GRESS & STOCK IN TRADE		
Opening Stock :-			
Opening Stock Including WIP		1555576587.00 1555676587.00	2293280743,00 2293280743,00
Glosing Stock :-		19090 (000)	2293280/43,90
Closing Stock including WIP	•	1102265887.00	1555576567,00
		1102285887,00	1655576567,00
Increase / Decreese in Finished & Semi-Finished Goods	Total Ra.	453319660.00	737794178.98
Micheline i pecideda in Lintendo or cantil. Interior 20000	roter Na.	40001000000	737794178.00
Note No 21			
EMPLOYEE BENEFIT EXPENSES			
Salaries & Other Benefits		69868460.00	71251881.00
Compensation		60000.00	-
Gratuity Bonus & Incentive		25263,00 40854,00	•
Directors' Salary		16567097.00	19800000.00
Employers' Contribution to EPF		1287132.00	1311140,00
Employers' Contribution to ESIC		391107,00	497046.00
Staff Weifare		1523820.00	2615518.00
		90323733.00	95275585.00
Less: Cost Allocated to Cost of Construction	Total Rs.	31016175.00 59308558.00	33546757.00 61726828,00
	TOWN TON	***************************************	0112000,00
Nate No 22			
OTHER EXPENSES			
Printing & Stationery		1346432,00	1572296.00
Rent		240000.00	133608,00
Talephone & Mobile Charges Postage, Courier & Internet Charges		674260.00 195265.00	892495,00 384472,00
News Paper & Periodicals		5759.00	4915.00
Electricity & Generator Running Charges		958999.00	13341075.00
Travelling & Conveyance		3633618,00	3799336,00
Repair & Maintenance		3458071.00	3580253.00
Legal & Professional Charges		13170402.00	12975524,00
Fees & Subscription		1839309.00 1500000.00	613880.00 1500000.00
Auditor Remuneration		927789.00	2147616.00
in surance Festival Expenses		2697485.00	3051772.00
Miscelaneous Expenses		1495830.00	10641718.00
Vehicle Running and Maintenance		232137,00	200538.00
Rebets and Discount		509202,00	398409.00
Charity & Donation		20300.00	121000.00
Business Promotion		1046029,00 2425006,00	1076174.00 2704705.00
GST & Service Tex (Paid)		2425006,00	54941.00
Service Tax (Reversal) VAT (Paid)		2250000.00	34441.00
Assured Rent		7518327.00	11688830.00
Computer Running Expenses		76865.00	116832.00
Loss on sale of Land (Net)		1493807.00	-
Loss on sale of Motor Cer		368423.00	-
Loss on sale of Shares		9418.00 11302.00	•
Loss on sale of Futures & Options Loss on sale of Fixed Assets		76436.00	-
Loss on sale of Fixog Assets Fender Expenses		148431.00	500517.00
Advertisiment		6853687.00	2719898. 00
Bad Debis		26451538.00	•
Fire & Penalty		645411.00	1025493,00
VAPORA		61791730.00 2250000 DD	75625485.00 -
Less ; Cost Allocated to Cost of Caretty Mon Co	Total Rs.	2250000.00 79641730,00	75626486.00
1/3/ ₂₀₂ 1/21/			
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VIBHOR VAISHAV INFRA PRIVATE LIMITED

Note	No 23		For The Year Ended	For The Year Ended
	FINANCE COSTS		31.03.2020	31.03.2019
	Bank Charges & Commission		8492801,00	10737256.00
	Bank Interest & Finance Charges		47031605.00	36896971.00
•	Interest (Paid) on Loans		7712493.00	39268048.00
	Interest (Paid) on Subvention		_	2535150.00
-	Interest (Paid) on Government Dues		320000.00	3405041.00
			63556699.00	92842466.00
	Less : Cost Allocated to Cost of Construction		37088219,00	59239444,00
		Total Rs.	26458480.00	33603022.00
Note	No 24			
	OTHER INCOME			
	Interest (Received) on FDR		24499414.00	14494770.00
	Interest (Received) on VAT Refund		1316325.00	-
	Profit from VVIP BOPL(JV)-AOP		482166.00	-
	Rent (Received)		18201607.00	18286507.00
	Interest (Received) on Electric Security		469586,00	15811.00
	Miscellaneous Income		57400751,00	541377.00
	Profit on Sale of Land		-	23491219.00
	Profit on Sale of Motor Car		347268,00	-
	Amount Unclaimed		4446385.00	-
	Other Charges (received)		322852.00	.
		Totaj Rs.	197486334.00	55829684.00



M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

CIN: U45201DL2601PTC111999

Consolidated Cash Flow Statement for The Year Ended 31st March 2020

(Tarifacilara		For the Your at	nded March 3030	Fartisa Yaaran	dad March 3019
A, Cash Flow from operating activities			1	· · · · · · · · · · · · · · · · · · ·	
Net Profit before extraordinary Items & Tax			-58110685.00		-10932841.00
Adjustments for		i	1		
Depreciation		13539061.00		17064593,00	
Finance costs		28468480.00		33603022,00	
Interest Income		-10748G334,00	i	-56829684.00	
Misc Expenses Written Off		-	-67478793.00	-	-6162069,00
Operating Profits Before Working Capital Changes			-125589478.00		-17694910,00
Changes in working Capital					
Adjustments for Change in Operating Assets:		1			
Inventories		604347738.00	ļ l	845177579.00	
Trade receivables		302610342.00	4 1	64344413.00	
Short-term loans and advances		93420159.00		101861599.00	
Other current assets		-19698462.00		7038005.00	
Adjustments for change in operating liabilities:		1			
Trade Payables		23140209.00	į	37944705.00	
Other current liabilities		-1240178295.00	4	326498635,00	
Short Term Provision			-236358309.00	-	729867686.00
Cash generated from operations			-361947787.00		712772756.00
Net Income tax (paid)/refunds]	-13000000.00		-11850000_00
Net Cash flow from operating activities	(A)	1	-374947787.00		700922756.00
B.Cash flow from Investing activities					
Purchase of Fixed Assets		-2813096.00		-18666783.00	
Purchase of Investments		-3847031.00		24528075.00	
Interest received		107486334.00		56829684,00	
Misc Expenses Written Off					
Finance cost		-26468480.00		-33603022.00	
Profit on sale of Investment			74357727.00		29087954.00
Net Cash Flow from Investing activities	(B)		74357727,00		29087954,00
C. Cash flow from Financing activities					!
Proceeds/(Repayment) of Long term borrowings		280342439_00		-715704816,00	
Secured Advance from Department					!
Proceeds/(Repayment) of Short term borrowings		6364629.00		-6259014.00	
Net cash Flow from financing activities	(C)		266707068,00		-721963830.00
Net Increase in Cash & Cash equivalents	(A + B + C)		-13862992.00		8046880.00
Cash & Cash equivalents at the beginning			262404723.00		254357844.00
Cash & Cash equivalents at the end of the year			248521730.00		262404723.00

In terms of our report attached For Right Kapoor & Company NO OCHartered Accomplants

> [Rish Kapcor Proprietor M.No.675483

PFO ACCOUNT Place - Offaziahad Date : 07.12.2020

For and on behalf of the Board of Directors CONTRACTOR ASSESSMENT OF THE SECOND CONTRACTOR

(Vibbor Tyagh)

Director Din : 01797579

(Vaibhav Tyagi) Director Din: 01797558