## **RISHI KAPOOR & COMPANY**

### CHARTERED ACCOUNTANTS

Plot No. 10, 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 CONSOLIDATED FINANCIAL STATEMENTS

We have audited the accompanying Consolidated financial statements of VIBHOR VAIBHAV INFRA PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, 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 CONSOLIDATED 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 Consolidated 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 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 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 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 financial position of the Company as at 31st March 2022 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, 2020 ("the Order") issued by the Central Government of India vide Order number S.O.849(E) dated 25<sup>th</sup> February 2020 in terms of sub-section (11) of section 143 of the Act, we give in the Annexure – A & Note No.26, 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 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act;
- f) In our opinion, the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are adequate in commensurate to the size of the business.
- 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 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.
  - iv. (a) The Company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of Funds) or in any other persons or entities including foreign entities with the understanding whether recorded in writing or otherwise that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.
    - (b) That no funds have been received by the company from any persons or entity including foreign entities with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- (c) That we had considered reasonable and appropriate audit procedures, in the circumstances based on such audit procedures nothing has come to our notice that caused us to believe that the representations under sub clause (a) and (b) contain any misstatement.
- v. The Company has not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.

For Rishi Kapoor & Company Chartered Accountants FRNo. 006615C

Place: Ghaziabad Date: 02.09.2022

> (Rishi Kapoor) Partner 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 Consolidated Financial Statements for the year ended 31st March 2022, 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 Property, Plant & Equipments and Intangibles:
- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
  - (B) The Company is having Intangible Assets as on the date of Balance Sheet and the provisions of clause 3(i)(a)(B) is duly complied by the company.
- (b) The Property, Plant and Equipment have been physically verified by the management at regular intervals and no material discrepancies were noticed on such verification and the same have been properly dealt with the books of accounts. In our opinion, this period of physical verification is reasonable having regard to the size of the company and the nature of its assets;
- (c) The company is having immovable properties and title deeds of immovable properties are in the name of the company. The title deeds of immovable properties of Project lands of subsidiary company, Vibhor Vaibhav Infrahome Private Limited except Project land of VVIP Mangal, are held in the name of the subsidiary Company. Title deeds of Project lands of VVIP Mangal Project is in Joint Venture with Tyag Landscape Private Limited. Further there is no dispute on the said immovable properties as told by the management of the company.
- (d) In our opinion and according to the information and explanations given to us, The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore the provisions of clause 3(i)(d) are not applicable to the company and hence not commented upon.
- (e) In our opinion and according to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- 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. The procedures of physical verification of inventories followed by the management were reasonable and adequate in relation to the size of the company and nature of its business. The Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.

- (b) The Company has taken working capital limits in excess of five crore rupees in aggregate from banks and other financial institutions on the basis of security of current assets and therefore the provisions of clause 3(ii)(b) are applicable to the company. As told and certified by the management of the company, all the statements submitted by the company are in the agreement with the books of account.
- iii. The Holding Company has made investments in and provided corporate guarantee for M/s Vibhor Vaibhav Infrahome Private Limited and M/s. Solitaire Infrahome Private Limited, further subsidiary of the subsidiary company, M/s. Solitaire Infrahome Private Limited has provided corporate guarantee for its holding company M/s. Vibhor Vaibhav Infrahome Private Limited and or security or granted loans or advances during the year in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore the provisions of clause 3(iii) are applicable to the company but there is no adverse comment.
- 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. According to the information and explanations given to us, the provisions of cost audit under sub-section (1) of Section 148 of the Act is applicable to the Holding company. However, the management has told that the Cost Audit is under Process and the report is yet to be finalized by the Cost Auditor.
- 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 accrued in the books of account in respect of undisputed statutory dues including GST, Provident fund, ESI, income-tax, sales tax, service tax, duty of customs, duty of excise, VAT and any other material statutory dues have been generally/regularly deposited during the year by the Company with the appropriate authorities and there are no outstanding statutory dues as on the last day of the financial year for a period of more than six months from the date they become payable.
  - (b) There are no dues as referred to in sub clause (a) above, which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanation given to us, there are no transactions which have not been recorded in the books of account on account of surrender or undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.



- ix. (a) 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 debenture holders.
  - (b) In our opinion and according to the information and explanation given to us, the company is not a declared wilful defaulter by any bank or financial institution or other lender.
  - (c) In our opinion and according to the information and explanation given to us, the company has duly applied its term loans for the purpose for which the said loans were obtained.
  - (d) In our opinion and according to the information and explanation given to us, the company has not applied funds raised on short term basis for long term purposes.
  - (e) In our opinion and according to the information and explanation given to us, the company has taken funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
  - (f) In our opinion and according to the information and explanation given to us, the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) In our opinion and according to the information and explanation given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments)
  - (b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi. (a) 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 nor have we been informed of any such instance by the Management.
  - (b) 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 not filed any report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
  - (c) In our opinion and according to the information and explanation given to us, during the year the Company have not received any whistle blower complaints.

- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon.
- xiii. In our opinion and according to the information and explanation given to us, Management has approved all transactions with related parties, hence, are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. (a) In our opinion, prima facie, the company has an adequate internal audit system which is commensurate with the size and nature of its business.
  - (b) Based upon the audit procedures performed and the information and explanations given by the management, Provisions for Internal Audit are not applicable on the Company.
- 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 them. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company and hence not commented upon.
  - xvi. (a) In our opinion and according to the information and explanation given to us, 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.
    - (b) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Therefore, the provisions of clause 3(xvi)(b) of the Order are not applicable to the Company and hence not commented upon.
    - (c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Therefore, the provisions of clause 3(xvi)(c) of the Order are not applicable to the Company and hence not commented upon.
    - (d) In our opinion and according to the information and explanation given to us, the Group has no Core Investment Company as a part of the Group. Therefore, the provisions of clause 3(xvi)(d) of the Order are not applicable to the Company and hence not commented upon.
- xvii. Based upon the audit procedures performed and the information and explanations given by the management, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. That during the year, there has been no resignation of the statutory auditors. Therefore, the provisions of clause 3(xviii) of the Order are not applicable to the Company and hence not commented upon.

- xix. In our opinion and according to the information and explanation given to us and on the basis of events, financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty seems to exists as on the date of the audit report and the company seems to be capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date, however we could not comment about the future viability of the company.
- xx. (a) The Company has created CSR obligation during the year and is liable to spent the required amount towards Corporate Social Responsibility (CSR) within one year from the end of the financial year and thus as on date, there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said act. Accordingly, reporting under clause (xx) of the Order is applicable for the year.
  - (b) The Company is not required to transfer unspent Corporate Social Responsibility (CSR) amount, to a special account before the date of report and hence provision of section 135(6) of the Act are not applicable.
- xxi. Based upon the audit procedures performed and the information and explanations given by the management, the company has subsidiaries but no holding companies and thus consolidation is applicable on the company and the provisions of clause 3(xxi) of the Order are applicable to the Company and duly complied.

For Rishi Kapoor & Company Chartered Accountants FRNo. 006615C

Place: Ghaziabad Date: 02.09.2022

(Rishi Kapoor) Partner M.No.075483

#### VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U48201UP2001PTC136919 CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2022

	PARTICULARS	NOTE NO.	AS AT 31.03.2022	AS AT 31,03,2021
Τ.	EQUITY & LIABILITIES			
	1, SHAREHOLDER FUNDS			
	<ul> <li>Share Capital</li> </ul>	1	6053000.00	5053000.00
	b Reserves & Surplus	2	680446849.49	647122708.70
	<ul> <li>Money received against Share Warrants</li> </ul>	•		-
	2. SHARE APPLICATION MONEY PENDING ALLOTME	NT -	-	-
	<ul> <li>Minority Interest</li> </ul>	•	76014339.96	76014339.75
	3. NON CURRENT LIABILITIES			
	Long Term Borrowings	3	426990031.00	351610125.00
	<ul> <li>Deferred Tax Liabilities (Net)</li> </ul>		•	
	e Other Long Term Lizbilities	4	574403152.00	717612291.00
	d Long Term Provisions	5	-	•
	4. CURRENT LIABILITIES			
	Short Term Borrowings	6	278057570.00	482537864.00
	b Trade Payables	7	379436844.00	315826055.00
	c Other Current Liabilities	8	275491965.00	346765944.00
•	# Short Term Provisions	9	24613000.00	17450000.00
		Tot	al Rs. 2721506761.45	2951012327.45
lė,	ASSETS			
	1. NON CURRENT ASSETS			
	<ul> <li>Property Plant &amp; Equipment and Intangible Assets</li> </ul>			
	(i) Property, Plant & Equipment	10	37451449.00	36547415.00
	(ii) Intengible Assets - Goodwill	•	139307121 45	139307121.45
	(iii) Capital Work In Progress	•	•	-
	(Iv) Intengible Assets Under Development	-	•	•
	(v) Fixed Assets held for Sale	•	-	•
	b Non Current Investments	11	107545735.00	108421043.00
	c Deferred Tax Assets (Net)	12	7997916.00	\$819368.00
	d Long Term Loans & Advances	•	•	•
	<ul> <li>Other Non Current Assets</li> </ul>	13	120078100.00	252518941.00
	2. CURRENT ASSETS			
	<ul> <li>Current Investments</li> </ul>	•		
	b inventories	14	893817445.00	1112258166.00
	g Trade Receivables	15	219196207.00	199458104.00
	d Cash & Cash Equivalents	16	243106990.00	220910438.00
	Short Yerm Loans & advances	17	810088701.00	699292622.00
	† Other Current Assets	18	142919087.00	185479111.00

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Significant Accounting Policies & Notes on Account

in terms of our report stached
For Alshi Kapoor & Company
Chiefered Accountants
FRNo. 096616C

(RISHI KAPOOR) PARTNER M.No.075483

Place ; Ghazlabad Date : 02.08.2022 For and on behalf of the Board of Directors

(PRAVEEN TYAGI) DIRECTOR Din No:00834200 (MEHOR TYAGI) DIRECTOR Din No:01797679

### VIBROR VAIBHAV INFRA PRIVATE LIMITED CIN : U48201UP2001PTC136919 STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2022

	PARTICULAR\$	NOTE NO.	<u> </u>	FOR THE YEAR ENGED 31.03.2022	FOR THE YEAR ENDED
L C	ONTINUING OPERATIONS			51.03.2022	31.03.2021
	Revenue from Operations	19		1818853377.00	1250037982.0
	2 Other Income	20		33750148.00	26096331.0
	YOTAL INCOME		Total Rs.	1852603525.00	1276134293.0
:	B EXPENSES				
	a Cost of Material Consumed			•	
	b Purchase of Stock in Trade	21		1432918803.00	1070213277,0
	<ul> <li>Change in Inventories of Finished Goods.</li> </ul>	22		210598764.00	69332914.0
	Work in Progress & Stock in Trade				030023 14.0
	d Employee Senefit Expenses	23		63474009.00	50988405.0
	e Finance Costs	24		26066443.92	27392785.0
	Depreciation & Amortisation Expenses	10		7683609.00	10297073.0
	g Other Expenses	25		50551738.29	26919216.0
	TOTAL EXPENSES		Total Rs.	1791293367.21	1255141670.0
4	Profit / (Loss) before Exceptional & Extraordinary Ne & Tax {(1+2)-3}	ems		61310157.79	20992823.00
5	Exceptional Items	-		•	
6	Profit / (Loss) before Extraordinary Items & Tax (4+/	-5)		81310157.78	20992623.00
7	Extraordinary Items				
8	Profit / (Loss) before Tax (5+/-7)			61310157.79	20992623.00
9	Tax Expenses				
	a Current Tax Expenses for Current Year			24813000.00	17450000.00
	b MAT Credit (Where applicable)			*	7740000:00
	c Current Tax Expenses Relating to Prior Years	-		2551585.00	3460093.00
	d Net Current Tax Expenses			27164565.00	20910093.00
	Deferred Tax Asset / (Liability)			-821452.00	-389981.00
			Total Rs.	27986017.00	21300074.00
10	Profit / (Loss) from Continuing Operations (8+/- 9) a Minority Interest			33324140.79	-307451.00 -12968141.84
11	Profit / (Lass) from Discontinuing Operations Before	Tax			
12	Tax Expenses of Discontinuing Operations			-	•
13	Profit / (Loss) from Discontinuing Operations After To	8x (11+/-12)		•	
14	Profit / (Loss) For the Year (10+/-13)			33324140,79	12560690.84
15	Earning per Share (of Rs.10/- each) :				
	Basic     Diluted				
niScant A	scounting Policies & Notes on Account	26			
n terms of	our report attached			For and on behalf of the	Board of Directors
For Rishi	Kapoor & Company				
Chi	ortered Accountants				ما ملمار
	FRNa. 006635C			- Courter	· Allege
a PMCS A	(RISHI KAPOOR)			(PRAVEEN TYAGI)	MIDUAD TVAC
A	PARTNER			DIRECTOR	(VIBHOR TYAGI) DIRECTOR
· · · · · · · · · · · · · · · · · · ·	M.No.075483			Oin No:00834200	Din No:01797679
4.0				will can and battle.	Ditt 40:01(819)3

Place : Ghazlabad Date : 02.08.2022

### VISHOR VAISHAV INFRA PRIVATE LIMITED

### NOTES ON ACCOUNT

			AS AT S	1.03.2022	AS AT 3	1.03.2021
1			Number	Amount	Number	Amount
IE CAPITAL						
Equity shares of Re. 10/- each with voting rights			10000000		10000000	1000000000
		Total:	10000000	1000000000.00	10000000	1000000000
<del>-</del>						
Equity shares of Re. 10% each with voting rights			505300	8053000,00	505300	6053000.0
		Total	505300	8053000.00	605390	8053000.0
(i) Reconciliation of the number of shares and amount outs	tending at the begin	ਨਮਨਨੂੰ ਨਜ਼ਨੀ ਤੇਰ ਉੱਪਰ ਦ	nd of the reportin	g period:		
Particulars			No of Equity Shares	Amount	No of Equity Shares	Amount
Equity shares oustanding at the beginning of the year			605300	6053000.00	805300	6053000.0
			-		-	
				-		
Equity shares ouslanding at the end of the year			605300	6053000.00	605300	5053000.0
(ii) Details of shares held by each shareholder holding mon	s than 5% shares;					
			As at 31 M	larch, 2022	As at 35 M	erch, 2021
Class of shares / Name of shareholder			Number of shares held	% holding in that class of	Number of shares held	% holding in that class of
	As Per Annexure	"A" Attached				
(#) Details of share holding of the Promotors:						
				Ås	el 31 March, 201	11
Name of the Promotor	Number of sheres held	% holding in that class of shares	(%) Change	Number of shares held	% holding in that class of shares	(%) Change
	UTHORISED CAPITAL  Equity shares of Rs. 10/- each with voting rights  SUED, SUBSCRIBED & FULLY PAID UP CAPITAL  Equity shares of Rs. 10/- each with voting rights  (i) Recontilistion of the number of shares and amount outs  Particulars  Equity shares oustanding at the beginning of the year  Share Bought back during the year  Equity shares oustanding at the end of the year  [ii) Details of shares held by each shareholder holding more  Class of shares / Name of shareholder  (iii) Details of share holding of the Promotors:	UTHORISED CAPITAL  Equity shares of Rs. 10/- each with voting rights  SUED, SUBSCRIBED & FULLY PAID UP CAPITAL  Equity shares of Rs. 10/- each with voting rights  (i) Recontilisation of the number of shares and amount outstanding at the began  Particulars  Equity shares oustanding at the beginning of the year  Share Bought back during the year  Equity shares oustanding at the end of the year  Equity shares oustanding at the end of the year  [ii) Details of shares held by each shareholder holding more than 5% shares:  Class of shares / Name of shareholder  As Per Annexure  (iii) Details of share holding of the Promotors:	UTHORISED CAPITAL  Equity shares of Rs. 10/- each with voting rights  Total  SUED, SUBSCRIBED & FULLY PAID UP CAPITAL  Equity shares of Re. 10/- each with voting rights  Total  (i) Reconsistion of the number of shares and amount outstanding at the beginning and at the a  Particulars  Equity shares oustanding at the beginning of the year  Share Bought back during the year  Equity shares oustanding at the end of the year  Equity shares oustanding at the end of the year  [ii) Details of shares held by each shareholder holding more than 5% shares:  Class of shares / Name of shareholder  As Per Annexure "A" Attached  (iii) Details of share holding of the Promotors:  Name of the Promotor  Number of "A holding in	UTHORUSED CAPITAL  Equity shares of Rs. 10V- each with voting rights  SUED, SUBSCRIBED & FULLY PAID UP CAPITAL  Equity shares of Rs. 10V- each with voting rights  Fotal  (i) Reconsiliation of the number of shares and amount outstanding at the beginning and at the end of the reportion  Particulars  No of Equity Shares  Equity shares outstanding at the beginning of the year  Share issued during the year  Share Bought back during the year  Equity shares outstanding at the end of the year  Equity shares outstanding at the end of the year  Equity shares outstanding at the end of the year  (ii) Details of shares held by each shareholder holding more than 5% shares:  As at 31 M  Number of shares held  As Per Annexure "A" Attached  Number of the class of shares holding of the Promotors:	UTHORISED CAPITAL  Equity shares of Rs. 104- each with voting rights  Total 10000000 100000000.00  SUED, SUBSCRIBED & FULLY PAID UP CAPITAL  Equity shares of Rs. 104- each with voting rights  Total 805300 8053000.00  (i) Recombilistion of the number of shares and amount outstanding at the beginning and at the and of the reporting period:  Particulars  Particulars  Particulars  Particulars  Particulars  Particulars  Equity shares outstanding at the beginning of the year  Equity shares outstanding at the beginning of the year  Share Bought beck during the year  Equity shares outstanding at the end of the year  Share Bought beck during the year  Equity shares outstanding at the end of the year  Share shares held by each shareholder holding more than 5% shares:  As at 31 March, 2022  Number of the As Per Annexure "A" Attached  As Per Annexure "A" Attached  Name of the Promotor  Number of that class of the class of the promotors:  Number of that class of the promotor that class of that class of that class of the promotor that class of the promotor that class of that class of that class of that class of the promotor that class of that class of that class of the promotor that class of that class of that class of the promotor that the	UTHORISED CAPITAL  Equity shares of Rs. 104 each with voting rights  Total  Tot



Mang) Hilly

#### VIBHOR VAIBHAY INFRA PRIVATE LIMITED

Note No 2 RESERVES & SURPLUS		As at 31st	March, 2022	An at 3196	March, 2021
Securities Premium					
Opening Batance		181987793 73		181987793 73	
Add Received during the year		<del></del>		<u> </u>	
Closing Balance			181987793.73		181987793 73
Debentum Redemption Reserve Opening Batanus		239177500 00			
Add . Created during the year		239177900100		239177500 00	
Lass . Adjusted during the year				,	
Closing Balance			239177500.00		239177500 00
Frofit & Lose Account  Opening Balance					
Add , Net Profit / (Net Loss) for the year		225957414 97 33324140 79		213296724 13	
Closing Salance		3032414076	259281555.76	12660690.84	225957414 97
•			20020130470		Z\$3\$5/414 E/
	Total Ra.		880448849.49		647122704.70
Note No 3					
LONG TERM BORROWINGS		Current	Non Current	Current	Non Current
Secured Loans		Maturities	Maturities	Maturities	Maturities
Term Loens From Banks					
FIOTA DEFINS		14695291 00	47872428 00	19027282.00	37304120.00
From Others		193207732 00	181787409.00	2400000000000	
- · - · · · · · · · · · · · · · · · · ·		(M3201732 GG	10110140900	348565372 00	32982601 00
Unsecured Loans					
From Refeted Parties		-	41475246.00		27673686.00
From Others			155854948 00		253849718 00
	_				2200131   200
	Total Ra.	207903023,00	426990031.00	367592684.00	351810124.00
in the opinion of the Board of Directors, the compar	ny has utilizad its borrowings fro	m benius, financiel i	natifulians and other	rs purely for the pu	pose for which it w
Note No 4					
OTHER LONG TERM LIABILITIES					
Security Deposit			223683741 00		330114565 00
Greater Norda Industrial Development Authority			315339396.00		352493991.00
(Balances of GNIDA is subject to confirmation.)					
Umwyz inhabuild Private Limited			35400015.00		35003735 00
(Deposit against AMC and IFMS)	T	-		_	
Balarice of Security Deposits are subject to confirm.	Total Re.	-	574403152.00		717812291,00
Note No. +5	aren.				
LONG TERM PROVISIONS					
No Provision for graftisty is made as there is no Liab	nity for the same. The same is o	ealt on cash flass			
• •	,				
Note No 6					
#HORT TERM BORROWINGS					
Loans repayable on Demand					
From Banks					
State Bank of India			70154547 00		114945210.00
(Hypothecation of Stock and Book Debts)					
Current Maturities of Long Term Borrowings (N From Other Parties	ote No. 3)		14695291 00		19027282 00
	ara tila. Si				
Current Maturities of Long Term Borrowings (N	OLD NO 3)		193207732.00		349565372.00
	Total Re.	-	278067570,00	_	160037821.00
In the opinion of the Board of Directors, the compare		hanks and diner fi	nancial institutions	numbs for the court	452537854.00
				beauties the bribe	
The Board of Directors has informed that all stateme	nis submitted in the bank or fina	ncial matitutions ar	in etreement with	books of error me	ME (OL MUTCH 14 MR)
The Board of Directors has informed that all stateme	mia automitted in the benk or fina	ne arroitutisem laten	in egreement with	books of accounts	ME (OL MUICH 4) MAS:
The Board of Directors has informed that all the char The Board of Directors has informed that all the char	mia automitted in the benk or fina	ne arroitutisem laten	in egreement with	books of accounts	er (or which 4 Mile
The Board of Directors has informed that all stateme.  The Board of Directors has informed that all the chair  Note No. • 7	mia automitted in the benk or fina	ne arroitutisem laten	in egreement with	books of accounts	ne (or which 4 Arth
The Board of Directors has informed that all stateme The Board of Directors has informed that all the char Note No 7 TRADE PAYABLES-BILLED	nts submitted in the bank or fina igea are duly created, registered	ne arroitutisem laten	s in egreement with the Registrar of Cor	books of accounts	es (or which 4 MS:
The Board of Directors has informed that all stateme.  The Board of Directors has informed that all the chair  Note No. • 7	nts submitted in the bank or fina igea are duly created, registered	ne arroitutisem laten	in egreement with	books of accounts	315828055 00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the char Note No 7 TRADE PAYABLES-BILLED	ints submitted in the bank of fina iges are duly created, registered ins (List enclosed)	ne arroitutisem laten	e in egreenant with the Registrar of Cor 379436844 00	books of accounts	315828055 00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chui Note No T TRADE PAYABLES-BILLED Trade Psyables - outstanding dues of MSME & Other	nits supmitted in the bank or fina igea are duly created, registered ins (List emplosed) Total Rs.	ne arroitutisem laten	s in egreement with the Registrar of Cor	books of accounts	
The Board of Directors has informed that all stateme. The Board of Directors has informed that all the chus Note No 7 TRADE PAYABLES-BILLED Trade Psyables - outstanding dues of MSME & Othe Balances of Trade Psyables are subject to confirmation.	nits supmitted in the bank or fina riges are duly created, registered ins (List enclosed) Total Rs.	ncial matterions are and satisfied with the satisfi	e in egreentent with the Registrar of Con 379436844 00 379436844 00	books of accounts inparties	315828055 00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No ?  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmate As told by the management of the company that it is:	ntle supmitted in the bank of fina rgea are duly created, registered rs (List enclosed) Total Rs. son not possible to give the details of	ncial institutions are end satisfied with the end satisfied with the end satisfied with the end satisfied with the end satisfied in the	e in egreement with the Registrar of Cor 379436844 00 379438844 00 form of MSME and a	books of accounts  reparties	315628085.00 315628088.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chui Note No 7 TRADE PAYABLES-BILLED Trade Payables - outstanding dues of MSME & Other Balances of Trade Payables are subject to confirmation.	nth supmitted in the bank or fina rges are duly created, registered ins (List enclosed)  Total Rs. ion not possible to give the details o ing the year, No Company has b	ncial institutions are and satisfied with the satisfied with the satisfied with the parties in the satisfied with the parties in the satisfied with from stuck off, from	e in egreement with the Registrar of Cor 379436844 00 379438844 00 form of MSME and a	books of accounts  reparties	315626055.00 315626088.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chuick the Board of Directors has informed that all the chuick that the Chine Trade Payables - outstanding dues of MSME & Other Balances of Trade Payables are subject to confirmal As told by the management of the company that it is further the management in the company that it is board of Directors had informed that they had beated Trade Payables ageing achieduse:	inth supmitted in the bank or fina igea are duly created, registered ins (List enclosed)  Total Rs. ion not possible to give the details of ing the year. No Company has bit accounting date as due date for	and satisfied with a set of satisfied with a set of satisfied with a set of satisfies an ithe set of satisfies and the satisfied purpose.	in egreentent with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company	books of accounts in parties  The state of accounts in parties are state of accounts in parties and accounts in parties are state of accounts are state of	315828055.00 315628066.00 ections.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmal As told by the management of the company that it is: Further the management has also confirmed that dur Board of Directors had informed that they had treated	inth supmitted in the bank or fina igea are duly created, registered ins (List enclosed)  Total Rs. ion not possible to give the details of ing the year. No Company has bit accounting date as due date for	and satisfied with a set of satisfied with a set of satisfied with a set of satisfies an ithe set of satisfies and the satisfied purpose.	in egreentent with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company	books of accounts  reparties	315828055.00 315628066.00 ections.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chuick the Board of Directors has informed that all the chuick that the Chine Trade Payables - outstanding dues of MSME & Other Balances of Trade Payables are subject to confirmal As told by the management of the company that it is further the management in the company that it is board of Directors had informed that they had beated Trade Payables ageing achieduse:	nth supmitted in the bank or fina riges are duly created, registered ins (List enclosed)  Total Rs.  ion  not possible to give the details of ing the year. No Company has be accounting date as due date to  Outsta	and satisfied with in a satisfied with in the parties in the interest of the parties in the interest of from a going purpose anding for following purpose.	in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company g particle from the	books of accounts apparities  non MSME has done any trans	315828055.00 315628066.00 ections.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the char Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmal As told by the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Psyables ageing schedule:	inth supmitted in the bank or fina igea are duly created, registered ins (List enclosed)  Total Rs. ion not possible to give the details of ing the year. No Company has bit accounting date as due date for	and satisfied with a set of satisfied with a set of satisfied with a set of satisfies an ithe set of satisfies and the satisfied purpose.	in egreentent with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company	books of accounts in parties  The state of accounts in parties are state of accounts in parties and accounts in parties are state of accounts are state of	315828055.00 315628066.00 ections.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmate As told by the management of the company that it is Further the management of the company that it dues the property of Directors had informed that they had treated trade Psyables ageing schedule:  Particulare	inth supmitted in the bank or final riges are duly created, registered in a (List andiosed)  Total Rs. ion not possible to give the details dig the year, No Company has big accounting date as due date to Cutata  Less than 1	and satisfied with in a satisfied with in the parties in the interest of the parties in the interest of from a going purpose anding for following purpose.	in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company g particle from the	books of accounts in parties and MSME has done any trans	315626055.00 315626055.00 ections.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmate As told by the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Psyables againg schedule:  Particulare  As at 31 March, 2022	inth supmitted in the bank or final riges are duly created, registered in a (List enclosed)  Yotal Rs. ion not possible to give the details dung the year. No Company has be accounting date as due date for Gutsta Less than 1 Year.	and satisfied with a satisfied purpose anding for following a 2 Years	in egreentent with the Registrar of Cor 379436844 00 378438844 00 corn of MSME and which the company g particle from the 2 - 3. Years	books of accounts reparties  on MSME has done any trans due date of paym More than 3 Years	315828055.00 315528055.00 ections. Total Rs.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Payables - outstanding dues of MSME & Other Balances of Trade Payables are subject to confirmall As told by the management of the company that it is Further the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Payables ageing schedule:  Particulare  As at 31 March, 2022  (i) Outstanding dues of MSME & Others	inth supmitted in the bank or final riges are duly created, registered in a (List enclosed)  Total Rs. ion not possible to give the details of accounting date as due date to Cutata Less than 1 Year 128565312 CO	and setisfied with a setisfied with a setisfied with a setisfied with a set	a in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company g periods from the 2 - 3 Years	non MSME has done any trans due date of paym Mare than 3 Years 23632177.00	315626055.00 315626085.00 ections. Total Rs. 379436844.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No?  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmal As told by the management of the company that it is:  Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Psyables againg schedule:  Particulare  As at 31 March, 2022	inth supmitted in the bank or final riges are duly created, registered in a (List enclosed)  Yotal Rs. ion not possible to give the details dung the year. No Company has be accounting date as due date for Gutsta Less than 1 Year.	and satisfied with a satisfied purpose anding for following a 2 Years	in egreentent with the Registrar of Cor 379436844 00 378438844 00 corn of MSME and which the company g particle from the 2 - 3. Years	books of accounts reparties  on MSME has done any trans due date of paym More than 3 Years	315828055.00 315528055.00 ections. Total Rs.
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Payables - outstanding dues of MSME & Other Balances of Trade Payables are subject to confirmall As told by the management of the company that it is Further the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Payables ageing schedule:  Particulare  As at 31 March, 2022  (i) Outstanding dues of MSME & Others	inth supmitted in the bank or final riges are duly created, registered in a (List enclosed)  Total Rs. ion not possible to give the details of accounting date as due date to Cutata Less than 1 Year 128565312 CO	and setisfied with a setisfied with a setisfied with a setisfied with a set set set of, from a set suck off, from a set suck of set suck o	a in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company g periods from the 2 - 3 Years	non MSME has done any trans due date of paym Mare than 3 Years 23632177.00	315626055.00 315626085.00 ections. Total Rs. 379436844.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmal As told by the management of the company that it is: Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Psyables ageing schedule:  Particulars  As at 31 March, 2022  (i) Outstanding dues of MSME & Others  Total Rs.	inth supmitted in the bank or final riges are duly created, registered in a (List enclosed)  Total Rs. ion not possible to give the details of accounting date as due date to Cutata Less than 1 Year 128565312 CO	and satisfied with a set satis	a in egreement with the Registrar of Cor 379436844 00 corn of MSME and which the company g particle from the 2 - 3. Years 46383759.00	non MSME has done any trans due date of paym More than 3 Years 23632177.00	315626055.00 315626055.00 ections. Hittle Total Rs. 379436844.00 379438844.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmal As told by the management of the company that it is Further the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Psyables ageing schedule:  Particulare  As at 31 March, 2022  (i) Outstanding dues of MSME & Others  Total Rs.  As at 31 March, 2021  (ii) Directors and InSME & Others  Total Rs.	nth supmitted in the bank or final riges are duly created, registered in (List enclosed)  Total Ration not possible to give the details of ing the year. No Company has be accounting date as due date to Cutata Less than 1 Year 288585312.00 288585312.00	and setisfied with a setisfied with a setisfied with a setisfied with a set set set of, from a set suck off, from a set suck of set suck o	a in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and a which the company g periods from the 2 - 3 Years	non MSME has done any trans due date of paym More than 3 Years 23632177.00 23832177.00	315828085.00 315828085.00 ections. Hebs Total Rs. 379436844.00 379438844.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Psyables - outstanding dues of MSME & Other Balances of Trade Psyables are subject to confirmal As told by the management of the company that it is Further the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Psyables againg schedule:  Particulars  As at 31 March, 2022  (i) Outstanding dues of MSME & Others  Total Rs.  As at 31 March, 2021  (j) Dutstanding dues of MSME & Others  Total Rs.	nth supmitted in the bank or final riges are duly created, registered in (List enclosed)  Total Ration not possible to give the details of ing the year. No Company has be accounting date as due date to Cutata Less than 1 Year 288585312.00 288585312.00	and satisfied with a set stuck off, from a set stuck off, from a set satisfied purpose anding for following for following 20835598 od 20835598 od 20835598 od 88056711 00	a in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and which the company g particle from the 2 - 3 Years 46383759.00 46383758.00	non MSME has done any trans due date of paym More than 3 Years 23632177.00	315626055.00 315626055.00 ections. Hittle Total Rs. 379436844.00 379438844.00
The Board of Directors has informed that all stateme The Board of Directors has informed that all the chair Note No 7  TRADE PAYABLES-BILLED  Trade Payables - outstanding dues of MSME & Other Balances of Trade Payables are subject to confirmal As told by the management of the company that it is Further the management has also confirmed that due Board of Directors had informed that they had treated Trade Payables agoing schedule:  Particulars  As at 31 March, 2022  (i) Outstanding dues of MSME & Others  Total Rs.  As at 31 March, 2021  (ii) Dutstanding dues of MSME & Others	nth supmitted in the bank or final riges are duly created, registered in (List enclosed)  Total Ration not possible to give the details of ing the year. No Company has be accounting date as due date to Cutata Less than 1 Year 288585312.00 288585312.00	and satisfied with a set stuck off, from a set stuck off, from a set satisfied purpose anding for following for following 20835598 od 20835598 od 20835598 od 88056711 00	a in egreement with the Registrar of Cor 379436844 00 379436844 00 form of MSME and which the company g particle from the 2 - 3 Years 46383759.00 46383758.00	non MSME has done any trans due date of paym More than 3 Years 23632177.00 23832177.00	315828055.00 315528085.00 ections. Hebs Total Rs. 379436844.00 378438844.00

#### VISHOR VAISHAV INFRA PRIVATE LIMITED

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-	Note No I OTHER CURRENT LIABILITIES			As at Fig	K March, 3922	As at 310	14 March, 2025
	GST Peratio				8596098 66		
	TOS & 7C5 Payane				7242417.00		4335461.00
	PF Payable				237908-60		10231133 00 166435 00
	E5I Payable				12059-00		33645 QO
	Salary Payable				4882453,90		0252436.00
	Directors' Balacy Payable				4090149.00	l .	15073199.00
	Professional Charges Payette				279393.00		601940 00
	Audit Fee Payanie				1500000.00		2000000,00
	Teleprone & Internet Charges Payable				32310.00		27950 00
	Electricity Charges Payable GDA Instatract Payable				89501 60	1	156117.00
	HDFC Bank Limited, C/A - 246 - Book Overtraff						36576285.00
	HOPC Bank Limited, C/A - 382 - Sook Overdraft						351205.00
	HOPC Sans - CIA No.40000-Book Overgraft						258654.90 \$81037.60
	Interest Payable on Debonuses				3758769 00		201037 00
	triocast Pâyable						1/8287 00
	Expenses Payable				180670.00		450391.00
	EMI Payable to KXCr Bank (Immed Advance against Sale of Land - Umrilla Cevi Chamage						57556-00
	Advance from Customers	- SOCIALA			3560000 00		3500000.0b
	(List enclosed)				243063038.80		205732208 00
	,,	Total Ba.			276491948,00		148745944.00
	Selecte of Advance from customers are subject to con-					•	200,00
	Note Na 1						
	SHORT TERM PROVISIONS						
	Provision For Income Tile				24613000.00		17450000 00
		Total Ra					
_		1 1/14/17			24613000.00		17460000.00
	Nose No 11						
14.	NON CURRENT INVESTMENTS						
	Anythetisment in Lanci				5842048 20		6842646,00
	Shares of Indian Mercantile Cooperative Bank Limited				500000.00		500000 00
	Investment in Shares				339867 00		339687 00
	investment in VVPI, BCPL - JV (Share 51%)				3288422 DO		2161730.00
	Investment in House Property - Guest House				66179600 00		56179600 00
	Advance for Purchase of Property	Total Ra,			30398080 00		30314000.00
		) OLD RU,			167849738.00		106421042.00
	Note No 12						
	DEFERRED TAX ASSETS (MET)						
	Deferred tax is eccounted for by comparing the fax efficiency	saf of flysling diffe	rence of Depress	anch thus acres dun	no the year and swa	CLP IC SURGERIAN	Leady Companition
	year, Deferred Tex Liability of Rs. 821452.00 has been	necognised and	depoted at the stat	ement of Profit & Lo	Day account		Ven comply has
	Opening Salares				8819368.00		9209349.00
	Deferred Tax Asset / (Liability ) during the Year				-821452.00		-389981,00
		Total Fix			7997916.00		\$81936E.00
	Note No 13						
	OTHER NON CURRENT ASSETS						
	Deponit against Flat cases				3133339 00		1135339.00
	Deposit with Aman Yaday				3215553.00		3215583.00
	Deputal with Electricity Department				5454550.00		9164,308.00
	Bacusty Deposit / Withheld / Retenuor Money (Net)				105050550.00		206562733,00
	Deposit agreered Rent				27500.00		292500.00
	Deposit with Sales Fax / VAT Department				206608.00		208508.00
	**************************************	Total Ra.	_		120072100.00		252518941 00
	Betance of Deposit against Plat sases and Amain Yedax	are subject to or	PRITTLESCO.				
	Note No 14						
	#WEXTORIE8						
	(As Taken, Valued & Certified by the Management of	The Company)					
100	Closing Stock including WIP				822334209 DG		1032932973 00
•	Land Parcels				71463236.00		79325193.00
		Total Ris.			891917445.00		1112254164,08
,	Note No 1E						
	TRACE RECEIVABLES (To the extent considered good)						
	Secured, considered good			-			
	Classes and experience areas			219196207.00		199456104.00	
	Unaccured, considered good						
	Doubeful			210168307 64	-	100156-0-0-	
				2191982G7 DO	219196207.00	199458104.00	199458104.00
	Dipubitul (List enciosed)			2191962G7 00	219196207.00_	199458104.00	199458194 00
	Opubsful (List anciosact) (Less: Provision for doubtful trade receivables	Total Rs.		219198297.00	219196207.00 219196207.00	199458104.00	199458104.00
	Doubtful (Lies anchoad) (Lies Provision for doubtful trade receivables Trade Receivables againty schedule (As told by the In	unegement)		<u> </u>	218186307.00		
	Opubsful (List anciosact) (Less: Provision for doubtful trade receivables	tanagement) Os		<u> </u>		nexti	199468104,90
	Doubtful (Lies anchoad) (Lies Provision for doubtful trade receivables Trade Receivables againty schedule (As told by the In	tanagement) Os Lada than E	# Months - 1	<u> </u>	218186307.00	ierri More Uheo J	
	Doubtful (Lies anchoad) (Less Provision for doubtful trade receivables Trade Receivables againg schedule (As fold by the & Particisers	tanagement) Os		lowing periods fro	212186307.00	nexti	199468104,90
	Doubtful (Lies anchoad) Less Provision for doubtful trade receivables  Tracia Receivables agains schedule (As told by the in Particulars  As at \$155 March, 2022	(anagement) Oc Lets than 6 Months	# Months - 1	lowing periods fro 1 Year - I year	218195207.00 On due date of Payo 2 Year - 2 year	More Ungo J years	119458104.90 Total Rg.
	Doubtful (Lies anchoad) (Less Provision for doubtful trade receivables  Trade Receivables againg achedule (As told by the in Particulars  As at 11st March, 2022 (i) Undeputed Trade Receivables - considered (pool	tanagement) Os Lada than E	# Months - 1	lowing periods fro	212186307.00	ierri More Uheo J	199468104,90
	Doubtful (List anchoad) (List anchoa	(anagement) Oc Lets than 6 Months	# Months - 1	lowing periods fro 1 Year - I year	218195207.00 On due date of Payo 2 Year - 2 year	More Ungo J years	119458104.90 Total Rg.
	Doubtful (Lies anchoad) (Less Provision for doubtful trade receivables  Trade Receivables againg achedule (As told by the in Particulars  As at 11st March, 2022 (i) Undeputed Trade Receivables - considered (pool	(anagement) Oc Lets than 6 Months	# Months - 1	lowing periods fro 1 Year - I year	218195207.00 On due date of Payo 2 Year - 2 year	More Ungo J years	119458104.90 Total Rg.
	Doubtful (List anchosed) Less Provision for doubtful tede receivables  Tracte Receivables againty achedule (As told by the le Particulars  As at at st illianch, 2022 () Undisquised Tracte Receivables - considered good (ii) Undisquised Tracte Receivables - considered Doubtful (iii) Deputed Tracte Receivables - considered Doubtful	(anagement) Oc Lets than 6 Months	# Months - 1	lowing periods fro 1 Year - I year	218195207.00 On due date of Payo 2 Year - 2 year	More Ungo J years	119458104.90 Total Rg.
	Doubthal (Lies anchoad) (Less Provision for doubtful trade receivables  Trade Receivables against achedule (As told by the in Particulars  As at 21 at March, 2022 (i) Undeputed Trade Receivables - considered (pod (ii) Undeputed Trade Receivables - considered Doubth (iii) Disputed Trade Receivables - considered Doubth Total Re.	lanagement) Oc Lass than 8 Months 172831744 00	# Months - 1	lowing periods fro 1 Year - I year 20525402 00	216196207.0d en due sales of Paye 2 Year - 2 year 3621996.00	More Uhan 3 years (62) 7065 QQ	1994581D4.00 Total Rs. 219196207.00
	Doubtful (Lies inclosed) Less Provision for doubtful trade receivables  Tractic Receivables againty achievable (As told by the in Partic stars  As at at at dament, 2022 (i) Undispused Trade Receivables - considered (pood (ii) Undispused Trade Receivables - considered Doubtful (iii) Deputed Trade Receivables - considered Doubtful (iv) Deputed Trade Receivables - considered Doubtful (iv) Deputed Trade Receivables - considered Doubtful (iv) Deputed Trade Receivables - considered Doubtful	lanagement) Oc Lass than 8 Months 172831744 00	# Months - 1	lowing periods fro 1 Year - I year 20525402 00	216196207.0d en due sales of Paye 2 Year - 2 year 3621996.00	More Uhan 3 years (62) 7065 QQ	1994581D4.00 Total Rs. 219196207.00
	Doubthal (Lies anchoad) (Less Provision for doubtful trade receivables  Trade Receivables against achedule (As told by the in Particulars  As at 21 at March, 2022 (i) Undeputed Trade Receivables - considered (pod (ii) Undeputed Trade Receivables - considered Doubth (iii) Disputed Trade Receivables - considered Doubth Total Re.	tanagement) Oc. Less than 6 Mooths 172831744.00	# Months - 1	lowing periods fro 1 Year - I year 20525402 00	216196207.0d en due sales of Paye 2 Year - 2 year 3621996.00	More Uhan 3 years (62) 7065 QQ	1994581D4.00 Total Rs. 219196207.00
	Doubtful (Lies inclosed) (Less Provision for doubtful trade receivables  Trade Receivables against achequie (As told by the in Particulars  As at at at March, 2022 (i) Undeputed Trade Receivables - considered (pood (ii) Undeputed Trade Receivables - considered Doubtful (iii) Disputed Trade Receivables - considered Doubtful Total Rec.  As at 21st March, 2021 (i) Undeputed Trade Receivables - considered Doubtful Total Rec.  As at 21st March, 2021 (ii) Undeputed Trade Receivables - considered Doubtful Total Rec.	Inagement) Oc. Less than 6 Months 172831744.00 172831744.00	# Months - 1	1 Veer - I year 20525402 00 20525402 50	218186207.0d co due dete of Paym 2 Year - 2 year 9621996.00	More Uhan 3 years (62) 7065 QQ	1994581104.00  Total Rs.  219196207.00
	Doubtful (Lies inclosed) (Less Provision for doubtful trade receivables  Tracia Receivables againty achievable (As told by the in Particisers  As at at at its March, 2022 (I) (Indispused Trade Receivables - considered pood (II) Dispused Trade Receivables - considered Doubtful (III) Dispused Trade Receivables - considered Doubtful Total Rs.  As at 31st March, 2021 (I) Undispused Trade Receivables - considered Doubtful Total Rs.  As at 31st March, 2021 (I) Undisputed Trade Receivables - considered pood (II) Undisputed Trade Receivables - considered pood (II) Undisputed Trade Receivables - considered pood (II) Undisputed Trade Receivables - considered pood	Inagement) Oc. Less than 6 Months 172831744.00 172831744.00	# Months - 1	1 Veer - I year 20525402 00 20525402 50	218186207.0d co due dete of Paym 2 Year - 2 year 9621996.00	More Uhan 3 years (62) 7065 QQ	1994581104.00  Total Rs.  219196207.00
	Doubtful (List anchosed) (Less Provision for doubtful trade receivables  Trade Receivables againg achedule (As told by the in Particulars  As at at at March, 2022 (i) Undisputed Trade Receivables - considered Doubtful (iii) Disputed Trade Receivables - considered Doubtful (iiii) Disputed Trade Receivables - considered Doubtful Total Receivables - considered Doubtful Total Raceivables - considered Doubtful As at 31st March, 2021 (i) Undisputed Trade Receivables - considered Doubtful As (ii) Disputed Trade Receivables - considered Doubtful (iii) Disputed Trade Receivables - considered Doubtful (iiii) Disputed Trade Receivables - considered Doubtful	Unequiment) Cu Late then 6 Months 172831744 00 172831744,00	# Months - 1	Torsing periods from 1 Year - 2 year 20525402.00 1875437.00	21616527.00 en dus date of Payn 2 Year - 2 year 9621696.00 942196.00	More Uhan 3 years (62) 7065 QQ	199458104.00  Total Rs.  219194207.00  219194207.00
	Doubtful (Lies inclosed) (Less Provision for doubtful trade receivables  Tracia Receivables againty achievable (As told by the in Particisers  As at at at its March, 2022 (I) (Indispused Trade Receivables - considered pood (II) Dispused Trade Receivables - considered Doubtful (III) Dispused Trade Receivables - considered Doubtful Total Rs.  As at 31st March, 2021 (I) Undispused Trade Receivables - considered Doubtful Total Rs.  As at 31st March, 2021 (I) Undisputed Trade Receivables - considered pood (II) Undisputed Trade Receivables - considered pood (II) Undisputed Trade Receivables - considered pood (II) Undisputed Trade Receivables - considered pood	478831028.00	S Hooma - 1	1 Year - I year 20525402 00 1875437 00	216165207.00 ch due date of Paym 2 Year - 5 year 9621696.00 9821896.06	More than 3 years (62) 7065 00 16217045.00	199458194.00  Total Ra.  219194207.00  199458194.00

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VIBHOR VAIBHAV INFRAHOME PRIVATE LIMITED

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st MARCH, 2022

C2	004 11040										Note No 10
	24455	AS AT 01.04.2021	ADDITIONS	BLOCK DELETIONS	AS AT 31,03,2622	UP TO 31.03.2021	DEPRECIATION FORTHE DEDUCTE YEAR	DEDUCTION	UP TO 31.03.2022	NET BLOCK AS AT AS 31.03.2022 31.03.	OCK AS AT 31.63.2021
-	Office Building	13264028.00	1		13264028.00	4820021.00	411239.00	,	5231260.00	8032758 00	8444007 00
~	Plant & Equipments	23465656.00	478027.00	1	23943693.00	18425758 00	926921 00	٠	19353679 00	4590014.00	5038908.00
ю	Furniture & Fixtures	18327695 00	447735 00	•	18775430 00	16563087 00	463402 00	1	17026459.00	1748961.00	1764628 00
4	Vehicles - Others	48867233.00	•	,	48867233.00	42633681.00	1541819.00	٠	44175500.00	4691733.00	6233552.00
va	Office Equipments	18435764 00	144895.00		18580659.00	16948765 00	357505.00		17305370,00	1274289.00	1486999.00
Ģ	Computer	3232857.00	38983 00	•	3271540.00	3055411 00	14362.00		3069773.00	201667 00	177246 00
7 Solitaire	7 Computer Software Solitaire Infrahome Private Limited	4334357.00		1	4334357.00	4117640.00	1	ı	4117640.00	215717.00	216717 00
<b>a</b> p	Plant & Machinery	4040392.00	652224.00		4592816.00	1831062 00	424854.00		2355916 00	2336700 00	2109330.00
Ø	Office Equipment	2128896.00	36027 00	•	2164923 00	1751915 00	151795 00	ı	1903710.00	261213 00	376981 00
5	Furniture & Fixtures	1298204.00	300475.00	1	1598679,00	984687,00	113876 00	,	1098563.00	500115.00	313517.00
#	Computer	265198.00		•	265198.00	267095.00	•		257095.00	8103.00	8103.00
12	Mator Cycle	52748 00	•	•	52748 00	40515.00	3167 00		43682.00	9088.00	12233.00
Vibror V	Vibhor Valbigy Infra Private Limited.: †3 Computer & Laptop	1878937.00	393776.00	,	2072707.00	1524165.00	9500000		1619165 00	453542 00	154772.00
‡	Furniture & Fotures	3496687 00	1629752.00		5125439.00	2866499.00	152067.00		3018568,00	2106873.00	630188.00
ά	Mator Vehicles	38633863 00	68202.00	•	38871865.00	32086055.00	2075054.00		34161109.00	4710756.00	6717608.00
<b>\$</b>	Plant & Machinery	6292055 00	2916714.00	•	9208769.00	3983123.00	656409.00	1	4641932.00	4566837 00	2308932.00
4	Other Office Equipments	3046494.00	396839,00	•	3443333.00	2492800.00	252150.00	1	2744950.00	696363.00	553694.00
intangibi 1	internatible Assets:  1 Schware	•	1085000.00	•	1085000,00	ı	41489.00	•	41489 00	1043511 00	٠
	TOTAL Rs.	191030674.00	8587643.00		199618317.60 154483259.00	154483259.00	7683609.00		162166868.00	37451449.00	36547415.00
,	PREVIOUS YEAR RE.	193567716.00	3066402.00	5593444.00	558344.00 191030674.00 149402398.00	149402398.00	10297073,00	5216212.00	5216212.00 154483259.00	36547415,00	44155318.00

#### VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Note No17   SHORT TERM LOANS & ADVANCES   Sundry/Other Advances (List enclosed)   (%)									
CASH & CASH EQUIVALENTS COSH in Hand Fixed Opposits with Scheduled Banks Fixed Opposits with Scheduled Banks against Bank Guarantee  Fixed Opposits with Scheduled Banks against Bank Guarantee  Balances with Scheduled Banks against Bank Guarantee  Total Rs.  75tal Rs.  743106990.00  (*) Fused Deposits eight Scheduled Bank against Bank Guarantee  Note No 17  BNORT TERM LOANS a ADVANCES  SHORT TERM LOANS a ADVANCES  SHORT TERM LOANS a ADVANCES  SHORT TERM LOANS a ADVANCES  Secured, considered good  Unsearch, consistanted good  Unsearch, consistanted good  Unsearch, consistanted good  Unsearch, consistanted good  Used scheduled Standy / Other Advances  Exerced Considered good  Unsearch Consistanted good  Unsearch Consista		Note Ho 18			As at 31st M	arch, 2022		As at Mar V	(arch 2021
Posed Deposits with Scheduled Stanks   1174781 00   10747811		CASH & CASH EQUIVALENTS				,			
Fixed Deposits with Scheduled Banks   1177478 10   215701802		Cash le Hand				2530756 00			2791545.0
Fuel Deposits with Scheduled Banks against Bank Guarantee   194261877.00   218/010926   138/00000   138/0000   138/0000   138/0000   138/0000   138/0000   138/0000   138/0000   138/0000   138/0000   138/00000		Fored Deposits with Scheduled Banks				1174781 00			
Bisances with Schedulad Banks   Total Ra.   240199755 00   220104981		Fixed Deposits with Scheduled Banks against Bank Guarante	**			194261677.00			
Total Rs.   743106998.00   2209194.98.1		Balances with Schedulad Banks				45139766 00			
Note No 17   SHORT TERM LOANS a ADVANCES   Sundry/Other Advances (List enciosed)   (%						Z43106990.00		-	220910436.0
SHORT TERM LOANS & ADVANCES   Sundry/Other Advances (List enclosed)   (%)		(*) Fixed Deposite Earmarked with Scheduled Bank against 8.	arık Guatante	<b>3</b> 48				•	
Sunday/Other Advances (List enclosed)	*	Vote No 17							
Leans and Advances to KMP & Related Partias ;   Secured, considered good   8 55   69246157.00   7 90   55210227.00     Description for doubtful Sundry / Other Advances   69246157.00   55210227.00     Less: Provision for doubtful Sundry / Other Advances   69246157.00   55210227.00     Less: Provision for doubtful Sundry / Other Advances   69246157.00   55210227.00     Less: Provision for doubtful Sundry / Other Advances   91.45   740840544.00   92.10   644062395.00     Doubtful (Itis and/seard)   740840544.00   740840544.00   644062395.00     Less Provision for doubtful Sundry / Other Advances   740840544.00   740840544.00   644062395.00     Less Provision for doubtful Sundry / Other Advances   740840544.00   740840544.00   644062395.00     Balances of Sundry/Other Advances are subject to confirmation in the opinion of the board of directors, the aggregate value of short term losins and advances on realization will not be less than amount at which thay are stetred in the balance in the particle of the position of the board of directors, the aggregate value of short term losins and advances on realization will not be less than amount at which thay are stetred in the balance in the particle of the position of the board of directors, the aggregate value of short term losins and advances on realization will not be less than amount at which thay are stetred in the balance in the particle of the position of the board of directors, the aggregate value of short term losins and advances on realization will not be less than amount at which thay are stetred in the balance in the particle of the position of the board of directors, the aggregate value of short term losins and advances on realization will not be less than amount at which they are stetred in the balance in the particle of the position of the board of directors, the aggregate value of short term losins and advances on realization will not be less than amount at which they are stetred in the balance in the particle of the particle of the particle of the partic		Short term loans & advances							
Loans and Advances to KMP & Related Parties		Sundry/Other Advances (List enclosed)		(%)			(36)		
Dissecured, considered good   8.55   59246157.00   7.90   55210227.00		Loans and Advances to KMP & Related Parties;							
Doubfild   [List anciessed]   Lass: Provision for disabilitied Sunday / Other Advances   66246157.00   55210227.00   55210277.00   5521027.00		Secured, considered good							
Doubtful   (List encrosed)   East: Provision for doubtful Sundry / Other Advances   69246157.00   55210227.00   55210227.00   552,10.227.00				8 55	59248157.00		7 90	55210227.00	
Less: Provision for doubtful Sundry / Other Advances - 69248157.00 552,10.227 0.  Loans and Advances to Suppliers & Others  Secured, considered good Unsecured, considered good Unsecured, considered good 91.45 740840544 60 52 10 844082395.00 Doubtful (Liss andexed) 740840544 60 52 10 844082395.00 Feb. 10. Feb				_					
Loans and Advances to Suppliers & Others				_	69248157.00		_	55210227 00	
Loans and Advances to Suppliers & Others				_		89248157.00		•	552,10,227.00
Unsecured, considered good Doubtlut Sundry Fother Advances 91.45 740840544 00 92.10 844082395.00 Feb. (List anclosed) From the forest of doubtlut Sundry Fother Advances From the forest of Sundry/Other Advances are subject to confirmations in the opinion of the board of directors, the aggregate value of short term losins and advances on resitization will not be less than amount at which they are stated in the balance of the population of the board of directors, the aggregate value of short term losins and advances on resitization will not be less than amount at which they are stated in the balance of the population of the board of directors, the aggregate value of short term losins and advances on resitization will not be less than amount at which they are stated in the balance of the population of the board of directors, the aggregate value of short term losins and advances on resitization will not be less than amount at which they are stated in the balance of the population of the board of directors, the aggregate value of short term losins and advances on resitization will not be less than amount at which they are stated in the balance of the population of the board of directors, the aggregate value of short term losins and advances on resitization will not be less than amount at which they are stated in the balance of the population of the balance of the popula				_			_		
Doubtful   (Liss enclosed)   T40840544 00					-				
(List enclosed) Less Provision for doubthul Sundry / Other Advances Total 199,90 - 740840544.00 - 644082395.00				91.45	740840544 00		<b>92</b> 10	644082395.00	
Less Provision for doubthal Sundry / Other Advances   Total   180,00   416698701.00   190,00   5982872820.00				_	-				
Balances of Sundry/Other Advances are subject to confirmation: In the opinion of the board of directors, the apgregate value of short term losins and advances on realization will not be less than amount at which they are stelled in the balance of the property of the population of the board of directors, the apgregate value of short term losins and advances on realization will not be less than amount at which they are stelled in the balance of the property of the population of the board of directors, the apgregate value of short term losins and advances on realization will not be less than amount at which they are stelled in the balance of the population of the board of the balance of the population of the board of the balance of the board of the b		•			740840544 00		_	644062395.00	
Salances of Sundry/Other Advances are subject to confirmations in the opinion of the board of directors, the aggregate value of short term loans and advances on realization will not be less than amount at which they are steted in the balance of the No. • 18    Note No. • 18   OTHER CURRENT ASSETS		Less Provision for doubths Sundry / Other Advances			<u> </u>			<u></u>	544082395.00
In the opinion of the board of directors, the aggregate value of short term losers and advances on resittation will not be less than amount at which they are steted in the balance of Note No. • 18  Note No. • 18  OTHER CURRENT ASSETS  Accuract interest on FDR  Accuract interest on FDR  TOS Recoverable from parties  Staff Advance  1006288 00 1724595.00  GST Recoverable  Service Ys. Recoverable  Income Tax Retundable  Note Protest  Tax Deducted at Source  Stamp Papers in Hano  Excess instaffment Retundable from ICICI  Amount Deposited with Income Tax Department  6626200.00  6626200.00  6626200.00			Total	100.00		610038701.00	100.00	_	699292622.00
Note No 14  OTHER CURRENT ASSETS  Accurate interest on FOR  Accurate interest on FOR  TOS Recoverable from parties  Staff Advance  1026286 00 173624729.00  Staff Advance  1026286 00 1124152.00  GST Recoverable  Service Ys. Recoverable  Income Tax Refundable  Accurate Ys. Recoverable  Income Tax Refundable  Val Under Protest  Tax Deducted at Source  Stamp Papers in Hano  Excess instaffners Refundable from ICICI  Amount Deposited with Income Tax Department  6626200.00  6626200.00  6626200.00  73074977.00  73074977.00  151160.00  151160.00  151160.00  151160.00  151160.00  6626200.00  6626200.00								-	
OTHER CURRENT ASSETS         30708925 00         73624729.00           Accurate interest on FDR         30708925 00         73624729.00           TDS Recoverable from parties         1306989 00         5736989 00           Staff Advance         1026286 00         1124182.00           GST Recoverable         40299901 00         26138902.00           Service Ys. Recoverable         14542891 00         14542891 00           Income Tax Refundable         32456300.00         37079477.00           Val Under Protest         2767450 00         2787450 00           Tax Deducted at Source         25190549.00         17178091 00           Stamp Papers in Hano         1551970         1551900 00           Excess instatinent Refundable from ICICI         151180.00         151970 00           Amount Deposited with Income Tax Department         6826200.00         6826200.00		in the opinion of the board of directors, the aggregate value of short	1 term louns s	and advances	On resident and n	ot be less than an	nount at wh	ilch they are steled	in the balance of
Accurred Interest on FDR 30708925 00 73824729.05 TDS Recoverable from parties 190894 00 5738395 00 Staff Advance 190896 00 1124182.05 GST Recoverable 4029990 00 26138902.05 Service 75s. Recoverable 190896 00 3739902.05 Income Tax Refundable 32456300.00 37379477.05 Visi Under Protest 2767450 00 2767450 00 17778001 00 Stamp Papers in Hano 150906 1000 153197.05 Excess installment Refundable from ICICI 450908 00 6626200.00 Excess installment Refundable from ICICI 450908 00 6626200.00 Excess installment Refundable from ICICI 450908 00 6626200.00	N	ote No 18							
TOS Recoverable from parties   1300894 00   3730395 00		OTHER CURRENT ASSETS							
TDS. Recoverable from parties 190894 90 57,38385 00 57,38385 00 51		Asoured Interest on FOR				30708925.00			73874790 00
Staff Advance   1026286 00   1124182.00     GST Recoverable   40299901 00   26138902.00   26138902		TDS Recoverable from parties				1900894 00			
GST Recoverable 4629901 00 26138902.00  Service Yau Recoverable 16428901 00 36738902.00  Income Tax Retundable 5245900.00 37079477.00  Vat Under Protest 2767450 00 2767450 00 2767450 00 2767450 00 17178061 00  Stamp Report in Hano 159000.00  Excess installment Retundable from ICICI 159100 159100 159100 00  Amount Deposited with Income Tax Department 6626200.00 6626200.00		Staff Advance				1026286 00			
Service Tis. Recoverable   1454/2881 01   1454/2881 02   3707/9477,00   3707/94		GST Recoverable				40298901.00			
Income Tax Refundable   32456300.00   3767497.00   3767497.00   3767497.00   3767497.00   3767490.00   3767		Service Tex Recoverable							
Val Under Protest         2767450 od         2767450 od         2767450 od         2767450 od         2767450 od         17178051 0d		Income Tax Refundable				\$2456300.00			
Tax Deducted at Source         25190549.00         17178061 00           Stamp Papers in Hano         159000.00           Excess instatingers Refundable from ICICI         151160.00         153197 00           Amount Deposite with Income Tax Department         6626200.00         6626200.00		Val Unider Protest				2787450 00			
Stamp Papers In Hano         159000.00           Excess installment Refundable from ICICI         151180.00         153197.00           Amount Deposited with Income Tax Department         6626200.00         6626200.00		Tax Deducted at Source				25190549.00			
Excess installment Refundable from ICICI 151160.00 153197 00 Amount Deposited with Income Tax Department 6626200.00 6626200.00 6626200.00		Stamp Papers in Hano							
Amount Deposited with Income Tax Department 6826200.00 6526200.00		Excess installment Refundable from ICICI				151150.00			
Demand Command		Amount Deposited with Income Tax Department							
		Prepaid Expenses				1782422.00			349686.00

Prepaid Expenses 1792422.00 349696.00 16188. 1792422.00 188479113.00 188479113.00 In the opinion of the logard of cirectors, the aggregate value of other current assets on realization will not be less than amount at which they are stated in the balance sheet. 185479115.00

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## VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Note No 19 REVENUE FROM OPERATIONS		For The Year Ended 31,03,2022	For The Year Ended 31.03.2021
. Sales & Other Income		1918853377 00	1250037962.00
Add : GST		*	7230031302:00
land OPT		1818853377.00	1250037962.00
Less GST	Total Rs.	1818863377.00	1259037962.00
Note No 26		···	
OTHER INCOME			
Interest (Received) on FOR		10879593.00	17792602.00
Rant (Received)		6007491.00	4935856.00
Interest (Received) on Gold Bonds		0007491.00	4835656.00 1297.00
Interest (Received) on Electric Security		23401.00	2052854.00
Interest (Received) on Income Tax Refund		442124.00	2002004.00
Interest (Received) from Others		80548 00	•
Unclaimed income - Security Deposit written off		14968000.00	•
Miscalianaous Income		274300.00	<u>.</u>
Profit from VVIPL BCPL (JV) - AQP		1124691.00	1669564.00
Profit on Sale of Fixed Assets		-	144158.00
	Total Rs.	33750148.00	26096331.00
Note No. + 21			
PURCHASE OF STOCK IN TRADE			
Cost of Land & Building Construction		1432918803.00	1070213277.00
Less : Amount Written off		•	1012210211.00
	Total Rs.	1432918803.00	1070211277.00
Note No 22			
CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PRO	GRESS & STOCK IN	TRADE	
Opening Stock:-			
Opening Stock Including WIP		1032932973.00	1102265887.00
		1032932973.00	1102266887 00
Closing Stock :-			1102230307 50
Closing Stock including WIP		822334209 00	1032932973.00
		822334209 00	1032932973.00
increase / Decrease in Finished & Semi-Finished Goods	Total Rs.	210598784.00	69332914.00
Note No 23			
Note No 23 EMPLOYEE BENEFIT EXPENSES			
•		63281126 00	51856101 <b>0</b> 0
EMPLOYEE BENEFIT EXPENSES		63281126.00 2040000.00	51656191,00 1778000100
EMPLOYEE BENEFIT EXPENSES Sularies & Other Benefits		20400000.00	17780000.00
EMPLOYEE BENEFIT EXPENSES Sularies & Other Benefits Directors' Salary		20400000.00 1007170.00	17780000.00 992293.60
EMPLOYEE BENEFIT EXPENSES Sularies & Other Benefits Oirectors' Salary Employers' Contribution to EPF		20400000.00 1007170.00 221307.00	17780008.00 992793.60 235827.00
EMPLOYEE BENEFIT EXPENSES Solaries & Other Benefits Directors' Salary Employers' Contribution to EPF Employers' Contribution to ESIC		2040000 00 1007170.00 221307.00 1313556.00	17780000.90 992293.00 235827.00 1384055.00
EMPLOYEE BENEFIT EXPENSES Solaries & Other Benefits Directors' Salary Employers' Contribution to EPF Employers' Contribution to ESIC		20400000.00 1007170.00 221307.00	17780008.00 992793.60 235827.00



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### VIBHOR VAIBHAV INFRA PRIVATE LIMITED

1	Vote No 24 FINANCE COSTS		For The Year Ended 31.03.2022	For The Year Ended 31.03.2021
	Bank Charges		7547319.92	8038315.00
	Finance Charges		135678.00	158862.00
	Interest (Paid) on Term Loan		30010930.00	79721138.00
	Interest (Paid) on Debentures		35374871.00	73727100.00
	Interest (Paid) on Loans & Others		4688017.00	8132329.00
	Interest (Paid) on Government Dues		3313438.00	100000.00
			81070253.92	96150844.00
	Less : Cost Allocated to Cost of Construction		55003810.00	68757859.00
		Total Rs.	26068443.92	27392785.00
	lote No 25			
	OTHER EXPENSES			
	Rent (Paid)		3505729.00	240000.00
	Printing & Stationery		937112.00	661094.00
	Telephone & Mobile Charges		524438.00	575434.00
	Postage, Courier & Internet Charges		543976.00	192128.00
•	News Paper & Periodicals		-	2534.00
	Electricity & Generator Running Charges		3567887.00	2767861.00
	Travelling & Conveyance		5010571.00	1455564.00
	Vehicle Running and Maintenance		747501.00	252666.00
	Repair & Maintenance		4259634.00	2868232.00
	Legal & Professional Charges		12199343.00	8377302.00
	Fees & Subscription		864290.00	396450.00
	Auditor Remuneration		1500000,00	1500000.00
	Insurance		1011533.00	1060427.00
	Miscellaneous Expenses		190617.29	165222.00
	Rebate and Discount		2995134.00	376610.00
	Charity & Donation		336101.00	75563.00
	Festival Expenses		1081814.00	246896.00
	Corporate Social Responsibility Expenses		1132000.00	870000.00
	Business Promotion		514618.00	1192009.00
	G.S.T & Service Tax (Paid)		322561.00	119249.00
	VAT (Paid)		412391.00	516046.00
	Computer Running Expenses		193767.00	60890.00
	Tender Expenses		337648.00	28125.00
	Fine & Penalty		469051.00	1263384.00
	Advertisement		6894022.00	1655530,00
r	Less : Cost Allocated to Cost of Construction		50551738.29	26919216.00
	2000 - Door mound to wool or workingthin	Total Rs.	50551738.29	26919215.00
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Marine Marine

## M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

### CIN: U45201DL2001PTC136919

### Consolidated Cash Flow Statement For The Year Ended 31st March 2022

Particulars		For the Year er	nded March 2022	For the Year er	ded March 2021
A. Cash Flow from operating activities	<u> </u>		1		-
Net Profit before extraordinary Items & Tax			587.59	1	303.57
Adjustments for					•
Depreciation		76.84		102,97	
Finance costs		260.56	1	273.93	
Interest income		-337.50	1	-253,20	
Misc Expenses Watten Off			- 95.00	- 1	113.70
Operating Profits Before Working Capital Changes			587.58		417.27
Changes in working Capital					
Adjustments for Change in Operating Assets:				1	
inventories		2184.41		830,20	
Trade receivables		-197,38		1708,69	
Short-term loans and advances		-1107.94	]	795,36	i
Other conent assets		425.60	]	-128.02	
Adjustments for change in operating liabilities:					
Trade Payables		635,11	1	-1613.07	
Other current liabilities		-712,94	]	3151,43	
Short Term Provision		0.00	1227.85	- 1	4745,81
Cash generated from operations			1815,44	······································	5163.07
Net Income tax (paid)/refunds			-174_50	Ì	-170.25
Net Cash flow from operating activities	(A)		1640,94	1	4992.82
B.Cash flow from investing activities					
Purchase of Fixed Assets		-85,68		-25.45	
Purchase of Investments		-			
Interest received		337.50		263,20	
Misc Expenses Written Off		-		_	
Finance cost		-260,66	: I	-273.93	
Profit on sale of Investment		1	-9,04		-36,18
Net Cash Flow from Investing activities	(日)		-9.04	·	-36,18
C. Cash flow from Figanting activities				Į	
Proceeds/(Repayment) of Long term borrowings		634,87		-5688.67	ĺ
Secured Advance from Department				ſ	[
Proceeds/(Repayment) of Short term borrowings		-2044.80		455.92	
Net cash Flow from financing activities	(C)		-1409,93		-5232.75
Net (ncrease in Cash & Cash equivalents	(A + B + C)		221,97	Ì	-276,11
Cash & Cash equivalents at the beginning		<u> </u>	2209.10		2485.22
Cash & Cash equivalents at the end of the year			2431.07		2209.10

In terms of our report attached For Rishi Kapoor & Company

Chartered Accountants FRNo. 006616C

TAPOOA

(Rishi Kepoor) Pertner M.No.075483

Place : Ghazisbad Date : 02.09.2022

UDIN :22075483AUU(MQ2220

For and on behalf of the Board of Directors

(Vibhor Tyagi) Director

Oin: 01797579

(Vaibhav Tyagi) Director

Din: 91797558



## **RISHI KAPOOR & COMPANY**

## CHARTERED ACCOUNTANTS

Plot No. 10, Advocate Chambers, Raj Nagar District Centre GHAZIABAD-201002

Phones: 0120-4371050, Fax: 4371070, 9910385499 (M) Email: carishikapoor@yahoo.co.in

### 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, 2022, 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 2022 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, 2020 ("the Order") issued by the Central Government of India vide Order number S.O.849(E) dated 25<sup>th</sup> February 2020 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:
- 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, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act;
- f) In our opinion, the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls are adequate in commensurate to the size of the business.
- 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 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.
  - iv. (a) The Company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of Funds) or in any other persons or entities including foreign entities with the understanding whether recorded in writing or otherwise that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company or provide any guarantee, security or the like on behalf of the ultimate Beneficiaries.
    - (b) That no funds have been received by the company from any persons or entity including foreign entities with the understanding, whether recorded in writing or otherwise, that the company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (c) That we had considered reasonable and appropriate audit procedures, in the circumstances based on such audit procedures nothing has come to our notice that caused us to believe that the representations under sub clause (a) and (b) contain any misstatement.
- The Company has not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.



Place: Ghaziabad Date: 02.09,2022 For Rishi Kapoor & Company Chartered Accountants FRNo. 006615C

> (Rishi Kapoor) Partner 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 2022, 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 Property, Plant & Equipments
- (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
  - (B) The Company is having Intangible Assets as on the date of Balance Sheet and the provisions of clause 3(i)(a)(B) is duly complied by the company.
- (b) The Property, Plant and Equipment have been physically verified by the management at regular intervals and no material discrepancies were noticed on such verification and the same have been properly dealt with the books of accounts. In our opinion, this period of physical verification is reasonable having regard to the size of the company and the nature of its assets;
- (c) The company is having immovable properties and title deeds of immovable properties are in the name of the company. Further there is No dispute on the said immovable properties as told by the management of the company.
- (d) In our opinion and according to the information and explanations given to us, The Company has not revalued its Property. Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Therefore the provisions of clause 3(i)(d) are not applicable to the company and hence not commented upon.
- (e) In our opinion and according to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- ii. In our opinion on the basis of information and explanation given to us in respect of its
- (a) The inventory has been physically verified during the year by the management and the frequency of verification is reasonable. The procedures of physical verification of inventories followed by the management were reasonable and adequate in relation to the size of the company and nature of its business. The Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification.

- (b) The Company has taken working capital limits in excess of five crore rupees in aggregate from banks and other financial institutions on the basis of security of current assets and therefore the provisions of clause 3(ii)(b) are applicable to the company. As told and certified by the management of the company, all the statements submitted by the company are in the agreement with the books of account.
- iii. The Company has made investments in and provided corporate guarantee for M/s Vibhor Vaibhav Infrahome Private Limited and Solitaire Infromhome Private Limited and or security or granted loans or advances during the year in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore the provisions of clause 3(iii) are applicable to the company.
- 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. According to the information and explanations given to us, the provisions of cost audit under sub-section (1) of Section 148 of the Act is applicable to the company. However, the management has told that the Cost Audit is under Process and the report is yet to be finalized by the Cost Auditor.
- 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 accrued in the books of account in respect of undisputed statutory dues including GST, Provident fund, ESI, income-tax, sales tax, service tax, duty of customs, duty of excise, VAT and any other material statutory dues have been generally/regularly deposited during the year by the Company with the appropriate authorities and there are no outstanding statutory dues as on the last day of the financial year for a period of more than six months from the date they become payable.
  - (b) There are no dues as referred to in sub clause (a) above, which have not been deposited on account of any disputes.
- viii. In our opinion and according to the information and explanation given to us, there are no transactions which have not been recorded in the books of account on account of surrender or undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. (a) 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 of the and debenture holders.

- (b) In our opinion and according to the information and explanation given to us, the company is not a declared wilful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanation given to us, the company has duly applied its term loans for the purpose for which the said loans were obtained.
- (d) In our opinion and according to the information and explanation given to us, the company has not applied funds raised on short term basis for long term purposes.
- (e) In our opinion and according to the information and explanation given to us, the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) In our opinion and according to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) In our opinion and according to the information and explanation given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments)
  - (b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- xi. (a) 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 nor have we been informed of any such instance by the Management.
  - (b) 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 not filed any report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
  - (c) In our opinion and according to the information and explanation given to us, during the year the Company have not received any whistle blower complaints.

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented in the Company and hence not commented in

- xiii. In our opinion and according to the information and explanation given to us, Management has approved all transactions with related parties, hence, are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. (a) In our opinion, prima facie, the company has an adequate internal audit system which is commensurate with the size and nature of its business.
  - (b) Based upon the audit procedures performed and the information and explanations given by the management, Provisions for Internal Audit are not applicable on the Company.
- 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 them. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company and hence not commented upon.
- xvi. (a) In our opinion and according to the information and explanation given to us, 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.
  - (b) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Therefore, the provisions of clause 3(xvi)(b) of the Order are not applicable to the Company and hence not commented upon.
  - (c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Therefore, the provisions of clause 3(xvi)(c) of the Order are not applicable to the Company and hence not commented upon.
  - (d) In our opinion and according to the information and explanation given to us, the Group has no Core Investment Company as a part of the Group. Therefore, the provisions of clause 3(xvi)(d) of the Order are not applicable to the Company and hence not commented upon.
- xvii. Based upon the audit procedures performed and the information and explanations given by the management, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. That during the year, there has been no resignation of the statutory auditors. Therefore, the provisions of clause 3(xviii) of the Order are not applicable to the Company and hence not commented upon.

- xix. In our opinion and according to the information and explanation given to us and on the basis of events, financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty seems to exists as on the date of the audit report and the company seems to be capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date, however we could not comment about the future viability of the company.
- xx. (a) The Company has created CSR obligation during the year and is liable to spent the required amount towards Corporate Social Responsibility (CSR) within one year from the end of the financial year and thus as on date, there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said act. Accordingly, reporting under clause (xx) of the Order is applicable for the year.
  - (b) The Company is not required to transfer unspent Corporate Social Responsibility (CSR) amount, to a special account before the date of report and hence provision of section 135(6) of the Act are not applicable.
- xxi. Based upon the audit procedures performed and the information and explanations given by the management, the company has subsidiaries but no holding companies and thus consolidation is applicable on the company and the provisions of clause 3(xxi) of the Order are applicable to the Company and duly complied.

For Rishi Kapoor & Company Chartered Accountants FRNo. 006615C

Place: Ghaziabad Date: 02.09.2022

> (Rishi Kapoor) Partner M.No.075483

### M/s VIBHOR VAIBHAY INFRA PRIVATE LIMITED CIN : U45201LIP2001PTC136919 BALANCE SHEET AS AT 31st MARCH, 2022

		······		(Amount in Lakhs)
	PARTICULARS	NOTE NO.	AS AT	AS AT
EQUITY	& LIABILITIES		31,03.2022	31.03.2021
	AREHOLDER' FUNDS			
	Share Capital			
	Reserves & Surplus	1 2	60.53	60 5
	Money received against Share Warrants	2	4930.86	4275.6
2 60	ARE APPLICATION MONEY PENDING ALLOTMENT		•	•
		•	-	•
	N CURRENT LIABILITIES			
	Long Term Borrowings	3	1439.74	2030.9
	Deferred Tax Liabilities (Net)	-	-	
	Other Long Term Liabilities	4	1221.66	2068.5
d	Long Term Provisions	•	-	-
	RRENT LIABILITIES			
a	Short Term Borrowings	5	845.75	1330.3
b	Trade Payables :-	6		
(i)	Total outstanding dues of MSME		1437.80	865.8
(ii)	Total outstanding dues of other than MSME		582.64	773.4
¢	Other Current Liabilities	7	115.87	177.46
d	Short Term Provisions	8	217.63	174.50
		Total	10852.49	11557.23
ASSETS	CURRENT ASSETS			
	Property Plant & Equipment and Intangible Assets			
	(i) Property Plant & Equipment	9	125.36	103.66
	(ii) Intangible Assets	-	10,44	-
	(iii) Capital Work In Progress		•	
	(iv) Inlangible Assets Under Development	-	-	-
	(v) Fixed Assets held for Sale	•	+	-
	Non Current investments	10	2271.48	2260.23
	Deferred Tax Assets (Not)	11	31.99	33.23
	Long Yerm Loans & Advances	•	•	•
0	Other Non Current Assets	12	1050.84	2368,55
2. CUR	RENT ASSETS			
3	Current Investments	•	•	
ь	Inventories	13	1063.06	682.66
¢ '	Trade Receivables	14	2188 57	1992.57
d (	Cash & Cash Equivalents	15	1919.27	2087.54
	Short Term Loans & advances	16	1034 10	648.66
1 (	Diher Current Assets	17	1157.39	1380,14
		Total	10852.49	11557.23
nificant Ac	counting Policies & Notes on Accounts	25		**************************************

in terms of our report attached For Rishi Kapoor & Company Chartered Accountants

FRNo. 006615C

(Rishi Kapoon

Partner M.No.075483 For and on behalf of the Board of Directors

(Vibher Tyagi) Cirector

Director Din : 01797579 (Valbhav Tyagi) Director

Director Din : 01797558

Place : Ghazlabad Date : 02.09,2022

UDIN:22075483AUUIMQ2220

## MVs YIBHOR VAIBHAY INFRA PRIVATE LIMITED CIN: U45201UP2001PTC136919 STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2022

		PARTICULARS	NOTE NO.		FOR THE YEAR	(Amount in Lakha) FOR THE YEAR
		7 711 14 0 0 71 13	NOTE NO.		ENDED	ENDED
CC	MYTHI	ING OPERATIONS			31.03.2022	31,03,2021
		VENUE FROM OPERATIONS (NET)				
		PER Income	18		10060.25	8567.25
•		iai Income	19		125.97	180.95
	101	al may no		Total	10186.23	8738.20
3	EX	PENSES				
	4	Cost of Material Consumed				
	ь	Purchase of Stock in Trade	20		9076.62	6040.70
	¢	Change in Inventories of Finished Goods,	21		-360.40	1432.26
		Work in Progress & Stock in Trade				7102.20
	d	Employee Senera Expenses	22		201.74	201.12
	8	Finance Costs	23		217.15	250.10
	f	Depreciation & Amontsetion Expenses	9		32.75	41.23
	G	Other Expenses	24		157,94	70 49
				Total	9305.79	6035.90
4		Profit / (Loss) before Exceptional & Extraordinary (tems				
•		& Tax ((1+2)-3)		Total	880.43	702.36
8		Exceptional Items				
8		Profit / (Loss) before Extraordinary tiems & Tax (4+/-5)		Total	880.43	702.30
7		Extraordinary ltems			•	•
8		Profit / (Loss) before Tax (6+/-7)		Total	880.43	702.30
9	Tax	Expenses				
		Current Tax Expenses for Current Year			217.63	174.50
	ь	MAT Credit (Where applicable)			-	174.00
		Current Tax Expenses Relating to Prior Years			6.31	-6.19
	d	Net Current Tax Expenses			223.94	168.31
		Deferred Fax (Asset)			-1.24	1.01
				Total	225.18	187.30
10		Profit / (Loss) from Continuing Operations (8+/- 9)			585.25	534,9 <b>8</b>
11		Profit / (Loss) from Discontinuing Operations Sefore Tax				
12		Tex Expenses of Discontinuing Operations				
13		Profit / (Loss) from Discontinuing Operations After Tax (11+/-1)	2)		•	
14		Profit / (Losa) For the Year (10+/-13)		Total	655.26	534.99
15	Earn	ling per Share (of Rs.19/- each) :				
		Basic			0.50	0.00
	ь	Diuled			0.00	0.00

Significant Accounting Policies & Notes on Accounts

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In terms of our report attached For Rishi Kapoor & Company Chartered Accountants

FRNo. 005656C

[Rish| Kappor) Partner M.No.075483

For and on behalf of the Board of Directors

(Vibhor Tyagi) Director

Din: 01797579

(Valbhav Tyagi) Obsector Din: 01797568

Place : Ghaziabad Date : 02.09.2022 UDIN : 22075483AUUIMQ2220

(Amount in Lakha)

rsta I	fo, < 1			AS AT 3	1.93.2022	AS AT	31.03.2021
	ARE CAPITAL			Number	Amount	Number	Amount
	AUTHORISED CAPITAL						
•							
	Equity shares of Rs. 10/- each with voting rights			1000000	100,00	1900300	
	PRICE CURRENCE		Total	1000000	100.00	1000000	100
В	ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL						
	Equity shares of Rs. 10/- each with voting rights			605300	60.53	605300	
			Total	605300	60.63		60
						***	
ì	(i) Reconciliation of the number of shares and amount out	standing at the begi	ming and at the	end of the reporting	t period:		
	Particulars			Equity Shares	Amount	Equity Shares	Amount
	Equity shares oustending at the beginning of the year			605300	60.53		80
	Share trained during the year					******	•
	Share Bought back during the year				·	•	
	Equity shares oustanding at the end of the year			805300	80.53	805300	-
					44.35	903300	80
	(ii) Details of shares held by each shareholder holding mo-	e than 5% shares.					
	Class of shares / Name of shareholder			As at 31st M	March, 2022	As at 35m	March, 2021
				Number of	% holding in	Number of	% holding in the
		As Per A	MAPRUT "A" 4H	achad			
			-				
	(iii) Dataits of share holding of the Promotors						
	•	A	s at 31 March, 20	022		As at 31 March, 2	021
	Name of the Promotor	Number of shares held	% holding in that class of shares	(%) Change	Number of	% holding in that class of shares	(%) Change

### As Per Annexure "B" Attached

## Terms I rights attached to the equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. All the Equity Shares carry the same rights with respect to voting, dividends etc. In the event of liquidetion of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amount the distribution will be in proportion to the number of equity shares held by the distribution will be in proportion to the number of equity shares held by the distribution will be in proportion.

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MÍS VIBHOR VAIBHAV INFRA PRIVATE LIMITED

	Asat	As	As at 31 March, 2022	022			V - Alayana
Class of shares	Name of the shareholder	Number of shares held	% holding in that class of		Number of	% holding in that class of	<b>5</b> 4
Preference			Cale			shares	
Equity	Praveen Tyagi Vatbhav Tyagi Vibhor Tyagi	381050 112125 112125	62.95 18.52 18.52		381050 112125 112125	62.95 18.52 18.52	
stails of share hold	Details of share holding of the Promotors:						Annexure - B
Class of shares	Name of the property	- 1	As at 31 March, 2022	22	As	As at 31 March, 2021	=
	value of the Promoter	Number of shares held	that class of	% Changed during the Year	Number of shares held	% holding in that class of	% Changed
Preference	Z					shares	during the Year
Equity	Praveen Tyagi Valbhav Tyagi Vibhor Tyagi	381050 112125 112125	62.95 18.52 18.52	J 1 1	381050 112125 112125	62.95 18.52	



Praveen Tyagi
Vaibhav Tyagi
Vibhor Tyagi

62.95 18.52 18.52

381050 112125 112125

62.95 18.52 18.52

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605300

## M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Note No 2	As a	t 31st March, 2022	Aa w	(Amount in Leichs) t 31st March, 2021
RESERVES & SURPLUS			, ,	
Share Premium Account				
Opening Balance		60 35	رغ.	0.35
Add ; Net Profit / (Net Loss) for the year			01	0.33
Closing Balance		<del></del>	60.35	<u></u>
Profit & Loss Account			00.50	60,35
Opening Balance	4:	215.25	200	
Add , Net Profit / (Net Loss) for the year		555.26	3680	. = :
Closing Balance	<u></u>	<del></del>		<u>4,98</u>
	T-4-6		870.52	4215.26
	Total		930.86	4275.61

## NON CURRENT LIABILITIES

Note No. - 3

DNG TERM BORROWINGS	Current Materities	Non Current Maturities	Current Maturities	Non Current Maturities
Secured Loans Term Loans				
From Banks				
Axis Bank				
(Hypothecation of Motor Car)	•	•	3,19	-
ICICI Bank				
(Hypothecation of Motor Car)				
(Hypothecation of Used Motor Car-Additional )		•	3.91	-
Yes Bank	3.72	1.09	3.01	5.87
(Hypothecation of Motor Car)	17.76	7.88	16.24	25.64
ICICI Bank - I	60 91	457.40		
(Loan against Purchase of Property)	00 81	167.40	53.46	234,79
ICICI Bank - Ii	8.71			
(Loan against Purchase of Property)	0,71	112.20	•	•
ICICI Bank - III	5.30	20 pe		
(Loan against Purchase of Property)	3.00	68.85	-	-
State Bank of India - I	4 75			
(WCTL under GECL)	7/3	•	50.87	3.69
State Bank of India - II	42.67	50.35	20.00	
(WCTL under GECL)	42.07	90.55	36,35	92 44
State Bank of India - IN			40.00	
(FITL under GECL)	•	•	13.85	•
State Bank of India	0.40	64 00		
(FITL under GECL)	•.40	04 00	•	•
From Others				
Secured Advance	-	305.69		329.83
Unsecured Loans				
From Related Parties		9.00		FA 55
From Others		653.08	•	59.00
(List Enclosed)		440.00	•	1279.45
Total	144.22	1439,74	180.68	2030.91

in the opinion of the Board of Directors, the company has utilized 4s borrowings from banks, financial institutions and others purely for the purpose for which it was taken

#### Note No. - 4

OTHER LONG TERM LIABILITIES

Security Deposit & Sundry Payables

(List enclosed)

1221.66

2068.59

Balance of Security Deposits & Sundry Payanes are security Deposits and Deposits Depo

Total

1221.66

2068.59

## M/s VISHOR VAIBHAV INFRA PRIVATE LIMITED

	LIABILITIE\$					(A	mount in Lakins
Note No I				As at 31st	Merch, 2022		March, 2021
	T TERM BORROWINGS						
LC	Secured						
	From Banks						
24	ate Bank of India						
	(Hypothecation of Stock and Book Debts)				701.55		1149.45
Ca	rrent Matunites of Long Term Borrowing Paya	ahio with in the trans (Bhio 6)	a 21		_		
•	er over manufacture of the little policy and in the baye		a · 3)		144 22	_	180,88
l=	the analysis of the Green of Breeze and the	Total	_		845.76	_	1330.33
10	the opinion of the Goard of Directors, the comp is Board of Directors has informed and certifier is Board of Directors has informed that all the i	d that all the statements sub-	mittad in the bank or I	Francist India da	rrs are in envisorment	e purpose for whi with books of so	ich it was laken counts
Note No 6							
TRADE	PAYABLES-BILLED						
	Trade Payables - outstanding dues of MSN	fE (List enclosed)			1437,80		665 81
	Trade Payables - quistanding dues of Othe	rs (List enclosed)			582 64		773.49
		Total					
	Balance of Trade Payables are subject to o	อกใหมลิโดก			2020,44	-	1439.30
	The datate of the parties in the form of MSI year No Company has been stuck off, from The Board of Directors had informed that it Trade Psysties againg schedule:  Particulars	water the combany say dold	a eny impraections Ste as due date for ex	geing purpose	r the management h		
			Loss than 1			-	PROCIL.
			Year	1 - 2 Years	2-3 Years	More than 3 Years	Totaf
	As at 35 March, 2022						
(1)	Outstanding dues of MSME		1437 80	-	,		1437 60
(H)	Outstanding dues of Others		382.95	55 72	122 48	21 58	582.54
		Tatel	1620.85	\$5.72	122.48	21.58	2020.44
	As at 31 March, 2021						
(i)	Outstanding dues of MSME		665 8t				<b>565 61</b>
(iii)	Outstanding dues of Others		404,31	348 14	16.61	4 43	773.49
	(List englosed)	Fotal	1070.11	346.14	18.51	4,43	1439.30
							144,00
Note No. • 7							
OTHER	CURRENT LIABILITIES						
Adv	ance against Sale of Land - Urmita Day, Char	table Society			35,00		35.00
Stat	tutory Liabilities Payable						
EPF	Peyable (Paid on 12/04/2022)				0.73		0.67
ESI	Payable (Paid on 12/04/2022)				0.03		0.03
rps	Paryable				42 94		27.53
GST	Γ Payable						0 07
Oth	er Expenses Payable						00,
Here	Charges Payable						2 98
inter	resi Payable						1.78
	Payable to ICICI Bank Limited						0.58
Sala	ny & Directors' Salary Payable				29 37		95.83
Prof	essional Charges Payable				2 79		802
	it Fee & Other Charges Payable				500		5 QC
		Total		-	116.87	_	177.46
Note No B				-	714.07	-	1414-42
SHORT	TERM PROVISIONS						
	usion For Income Tex				217 63		174,50
		Total		-	217.63	_	174 80
				-			11-2-2-4

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M/s VIBHOR VAIBHAY INFRA PRIVATE (JRITED

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st MARCH, 2022

1 Computer & Laptop 2 Furniture & Fixtures 3 Motor Vehicles 4 Plant & Machinery 5 Other Office Equipments ismalible Assets:		AS AT									- 0
Computer & Laptop  Purniture & Fixtures  Motor Vehicles  Motor Vehicles  Motor Vehicles  Motor Vehicles  Motor Vehicles		1.09.6021	ADDITIONS	DOITIONS DELETIONS	AS AT	10 10 31.03.2021	DEPRECIATION FORTHE DEDUCTION	DEDUCTION	UP TO	AS AT AS	LOCK AS AT
2 Furniture & Fixtures 3 Motor Vehicles 4 Plant & Machinery 5 Other Office Equipments 8 Seets:		16.79	394		20.73	15 24	0.95	,	16.19	4 54	1.55
3 Motor Vehicles 4 Plant & Machinery 5 Other Office Equipments intendible Assets:		34 97	15.29	,	51 25	28.66	1.52	•	30.19	21.07	6.30
4 Plant & Machinery 5 Other Office Equipments 6ndfible Assets:		388.04	0.68	•	388.72	320.86	20.75	,	341.61	47 11	B7 18
5 Other Office Equipments tengible Assets:		62 92	29.17	•	92.08	39.83	6.58		46 42	45.67	23 09
		30.46	3.97	•	34.43	24 93	2.52	•	27 45	6.98	100 Hz
6 Soltware		•	10.85		10.85	4	0 41	,	0.41	10.44	
Total		533.18	64.89		598.07	429.53	32.75		469 27	4 28 90	49.
Previous Year Rs. 530.28 2.09 533.1	ear Rs.	530.28	2.09	_	533.18	388,30	41.23		429 53	403.65	41 00

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## M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

			U	unount in Lakhs
	As at 31st	March, 2022		Warch, 2021
				68.42 1500.00
				1500.Qt \$.00
		3.40		3.40
		32.86		21 63
		- 661.80		661.86
			_	
		2271.48	-	2280.23
nised and debite	on the Statement	er enses duning in of Profil & Loss Ac	ke year bind rever Kodunt	se in subsequen
		33 23		32 22
		-1.24		1 01
		31.99	_	33.23
		····	-	
		1050.57		2385.83
		6.28		2.93
		1050.84		2368.58
ubject to confirm	ation Security Dep	osts/Withheld/Reta	enion Money recoi	wreble and Paya
pany)				
		1083.06		582,68
		1983.06	-	682.66
			-	
	_			
	2188.57		1992.57	
		-		
	2188.57	0488.53	1992.57	
	<del></del>	2188 57_		1992 57
		2188.67		1992.57
	or londwist past	KIB ITOM GUÐ GÆGE	-	Total Rs.
Months	1 Year - 2 year	2 Year - 3 year	More than 3	
				0400.67
1724.93	205.25	96.22	162.17	2188.57
1724.93 -	205.25	96.22 -	162.17	2188.57
1724.93 - -	205.25	96.22 - -	162.17	2180.57
1724.93 - - 1724.93	205.25	96.22	162.17 - - - - - - 	2188.87
· ·	-	·	· · · · · · · · · · · · · · · · · · ·	
1724.93	205,25	95.22	· · · · · · · · · · · · · · · · · · ·	2189.87
· ·	-	·	· · · · · · · · · · · · · · · · · · ·	
1724.93	205,25	95.22	· · · · · · · · · · · · · · · · · · ·	2188.87
1724.93	205,25	95.22	· · · · · · · · · · · · · · · · · · ·	2188.87
1724.93 1754.30	18.75 - - - 18.75	219 52	562.17	2188.57 1992.57
1724.93 1754.30 1754.30 Roceivables are	205.25 18.75 - - 18.78 subject to confirms	\$5.22 219.52 219.52 ston, Further mane	562.17	2188.57 1992.57
1724.93 1754.30 1754.30 Roceivables are	18.75 - - - 18.75	\$5.22 219.52 219.52 ston, Further mane	562.17	2188.57 1992.57
	ment)  Outstanding i  Less than 6	ning difference of Depreciation the Natement visited and debited in the Statement visited to confirmation. Security Departy)  2188.57  2188.57  Outstanding for following period Less than 6	1500.00 5 00 3.40 32.96 661.80  2271.48 ming difference of Depreciation that arises during the project and debited in the Statement of Profit & Loss Ac 33.23 -1.24 31.99 1050.57 0.28 1050.84 ubject to confirmation. Security Deposits/Withheld/Return 1050.84 ubject to confirmation. Security Deposits/Withheld/Return 1053.06 1083.06 1083.06 2188.57 2188.57 2188.57 000000000000000000000000000000000000	As at 31st March, 2022  68 42 1500.00 5 00 3.40 32.96 661.80  2271.48  ming difference of Depreciation that anses during the year and reventated and debited in the Statement of Profit & Loss Account. 33 23 -1.24  31.99  1050.57 0.28  1050.84  ubject to confirmation. Security Deposits/Withheld/Retenson Money raccelled to confirmation of the security Deposits of the security

#### M/s VIEHOR VAIBHAV INFRA PRIVATE LIMITED

Note No 15		As at 3141 Ma	rch. 2022		(An As et 31st Me	nouel in Leiche) rch, 2021
CASH & CASH EQUIVALENTS						
Cash in Hand Inciduing Imprest			6.23			20.29
Fixed Deposit with Sanks held as Margin for Bank Guarant	lee and Other Comm	ndimenta	1751.20			2085.59
State Bank of India, O/O			160 35			-
Sank of Beroda, C/A - 513						0.75
Indian Mercantile Co-Operative Bank, C/A - 1247						0.52
Purjeti National Bank, CrA-879			1 50			0,38
Total			1919,27			2087.54
Note No 18			, , , , , , , , , , , , , , , , , , , ,			2087.84
SHORT TERM LOANS & ADVANCES	Share			Share		
Sundry/Other Advances (List englosed)	*			%		
Loans and Advances to KMP & Related Parties :				•		
Secured, considered good						
Unsecured considered good		347.93			219.26	
Doubtful						
(List enclosed)		347 93			219.26	
Less: Provision for doubtful Sundry / Other Advances	33.65	<u>-</u>	347.93	33.60	-	219.28
Loans and Advances to Suppliers & Others						
Secured, considered good						
Unsecured, considered good		686.18			429.39	
Doubtful		<u> </u>				
(List enclosed)		686 16		_	429.39	
Less: Provision for doubtful Sundry / Other Advances	66 35	<u> </u>	688 18	66.20		429.39
Total	100.00		1934.10	100.00	<del></del>	54B.66
Balanca of Sundry/Other Advances are subject to confirmat	noi		·			

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

Total	1157.39	1380.14
Prepaid Expenses	5.14	0.98
Income Tax Refundable	240.69	250.29
Excess Installment Paid (Recoverable)	1 61	0.83
TDS & TCS	237,79	158.55
GST Recoverable	402 99	261.29
VAT under Protest	20.64	20.94
TOS Recovarable from Parties	2.34	2.34
Accured interest on FDR	245,99	684.82
er canada i mare d		

Salance with Ver under Protest and GST recoverable are subject to confirmation.

In the opinion of the board of directors, the apprepate value of other current essets on realization will not be less than directors, the apprepate value of other current essets on realization will not be less than directors, the apprepate value of other current essets on realization will not be less than directors, the apprepate value of other current essets on realization will not be less than directors, the apprepate value of other current essets on realization will not be less than directors.

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## M/s V/8HOR VAIBHAV INFRA PRIVATE LIMITED

			(Amount in Lakha)
CONTINUING OPERATIONS		Year Ended larch 2022	For the Year Ended 31st March 2021
Note No 18			* 141   141   202
REVENUE FROM OPERATIONS			
Gross Turnover		10060.26	8557.25
	Total	10060.26	8587.26
Note No 19			
OTHER INCOME			
Interest (Received) on FDR		98.04	164,24
Interest (Received) on Gold Bonds		-	0.01
Profit from VVIPE BCPE (JV) - AOP		11 25	16.70
Unclaimed income		16.68	-
	Total	125.97	180.95
EXPENSES			
Note No 20			
PURCHASE OF STOCK IN TRADE			
Cost of Material ,Construction & Other Expenses		9076.62	6040.70
	Total	9076.62	6040.70
Note No 21			
CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PRO	GRESS & STOCK	(IN TRADE	
Opening Stock :-			
Work in Progess & Material at Site	_	682.66	2114.92
		882.66	2114.92
Closing Stock :-			
Work in Progess & Material at Site	_	1053.06	682.66
		1063.06	682.66
increase / Decrease in Finished & Semi-Finished Goods	Total	-380.40	1432.26
Note No 22			
EMPLOYEE BENEFIT EXPENSES			
Salaries		112.06	109.88
Directors' Salary		84.00	84.00
Employers' Contribution to ESI		0.24	0.32
Employers' Contribution to PF		3.96	4.49
Staff Welfare		1.48	2.42
	Total	201.74	201.12



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## M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

M/s VIBHOR VAIBHAV INF	ra private li	MITED	
			(Amount in Lakha)
		ear Ended	For the Year Ended
Note No 23	31st Ma	erch 2022	31st March 2021
FINANCE COSTS			
Bank Charges & Commission		73.11	78.84
Bank Interest & Finance Charges		114.38	130.83
Interest on Government Dues		0.02	-
Interest on Unsecured Loans		29.64	40.42
	Total	217.15	250.10
Note No 24			
OTHER EXPENSES			
Rent		1.20	1.20
Printing & Stationery		3.25	0,43
Travelling & Conveyance		33.37	2.79
Postage, Courier, Telephone, Internet & Mobile Charges		3.17	0.81
Electricity & Water Charges		•	3.00
Legal & Professional Charges		62.54	31.54
Fees & Taxes		0.81	3.01
Computer Repair & Maintenance		1,74	9.55
Repair & Maintenance		3.23	1.19
Miscellaneous Expenses		1.46	0.68
Auditors' Remuneration		5.00	5.00
Charity & Donation		0.00	0.05
Business Promotion		0.62	-
Festival Expenses		10.82	2.47
Comprate Social Responsibility Expenses		11.32	8.70
Vehicle Running and Maintenance		7.48	2.53
Insurance		5.08	4.88
GST & Service Tax (Paid)		3.06	0.87
Fine & Penalty		0.43	0.52
Tender Expenses		3.38	0.28
	Total	157.94	70.49



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3-2.

#### M/s VIBROR VAIBHAV INFRA PRIVATE LIMITED CIN: U45201DL2001PTC111999 STANDALONE CASH FLOW STATEMENT AS AT 31st MARCH, 2022

(Amount in Lakhs)

PARTICULARS	T	AC AT 2	1,03,2022	<del></del>	Amount in Lakhs 1.03.2021
		Y2 V1 3.	1,03,2022	Y2 V1 3.	.03.2923
A. Cash Flow from operating activities					
Net Profit before extraordinary Items & Tax			874.12		708.49
Adjustments for					
Depreciation		32,75		41.23	
I-mance costs		217.15	3 I	250.10	
Other Income	1	-125.97	1	-180,95	:
Profit on sale of investment	1_		123.93		110.38
Operating Profits Before Working Capital Chan	ges		998.05		818.87
Changes in working Capital					i
Adjustments for Change in Operating Assets:	1				
Inventories	į.	-380,40	<b>!</b>	1432.26	•
Trade receivables		-196,00		149,35	
Short-term loans and advances	ŀ	-385.44		282.26	1
Other current assets	ľ	222.75		-119,96	
Adjustments for change in operating liabilities:					
Trade Payables		581.14		-1260.37	
Other current tabilities		-61.59	-219.54	99.63	583.18
Cash generated from operations	Γ	······································	778,51	······································	1492,05
Net income tax (paid)/refunds			-174,50		-170.25
Net Cash flow from operating activities	(A)		604.91		1231.86
B.Cash flow from investing activities	1		ĺ		
Purchase of Fixed Assets	1	-64,89	İ	-2.89	
Purchase of Investments	1	*			
Sate of Fixed Asset	1	-	1	_	
Interest received	1	125,97		180.95	
Finance cost	1	-217.15	Ì	-250.10	
Profit on sale of Investment	1	-	-156.08		-72.05
Net Cash Flow from Investing activities	(B)		-156.98		-72,05
C. Cash flow from Financing activities			1		)
Proceeds/(Repayment) of Long term borrowings	1	-131.63		-1697.19	
Secured Advance from Department	1		1		
Proceeds/(Repayment) of Short term borrowings	ļ	-484.57	]	455,92	
Net cash Flow from financing activities	(C)		-616.20		-1241.27
Net increase in Cash & Cash equivalents	(A + B + C)		-168,27		-81,52
Cash & Cash equivalents at the beginning			2087,54		2169,06
Cash & Cash equivalents at the end of the year	1	***,	1919.27	· ····· · ··· · · · · · · · · · · · ·	2087.54

In terms of our report stracked For Rishi Kapoor & Company

Chartered Accountants FRNo. 006615C

> (Rishi Kapoor Partner M.No.075483

Płace : Ghaziahad Oate : 02.09.2022

UDIN:22075483AUUIMQ2220

For end on behalf of the Board of Directors

(Violen Tyagi) Director

Din : 01797579

(Valbhav Tyagi) Director

Din: 01797558