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### 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@vahoo.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, 2023, 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 2023 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;
  - 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 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.
  - iii. 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: 14.08.2023

> 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 2023, we report that:

- i. 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 as told to us 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 shown in the Investment 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 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. The Inventories are valued, verified as well as certified by the management of the company.

- (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 primary 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 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.
- iv. In our opinion and according to the information and explanations given to us, the company has not 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 are 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 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 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 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.
- 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 realization 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 or 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.

Place: Ghaziabad Date: 14.08.2023

(Rishi Kapoor)
Partner

For Rishi Kapoor & Company
Chartered Accountants

M.No.075483

FRNo. 006615C

### M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U46201UP2001PTC138919 BALANCE SHEET AS AT 31st MARCH, 2023

PARTICULARS	NOTE NO.	AS AT 31.03.2023	(Ra.in ).acs
EQUITY & LIABILITIES	*****	31,73,2023	31.03.2022
1. SHAREHOLDER' FUNDS			
a Share Capital	1	60.53	an re
b Reserves & Surpius	ž	5876.32	60.5: 4930.8 <i>i</i>
c Money received against Share Warrents	٠.	4	-930.0
2. SHARE APPLICATION MONEY PENDING ALLOTMENT	•		
3. NON CURRENT LIABILITIES			
a Long Term Borrowings	3	1770,12	1439,74
b Deferred Tax Liabilities (Net)	-		-
c Other Long Term Liabilities	4	1270.92	1221.66
d Long Term Provisions	•	•	-
4. CURRENT LIABILITIES			
a Short Term Borrowings	5	1277.54	845.76
b Trade Payables :-	6		
(i) Total autstanding dues of MSME		1506 45	1437 80
(ii) Total outstanding dues of other than MSME		1353.71	582.64
c Other Current Liabilities	7	141 70	115,67
d Short Term Provisions	8	340.00	217.63
	Total	13597.30	10852.49
ASSETS			
1. NON CURRENT ASSETS			
a Property,Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	9	317.81	125,36
(ii) Intangible Assets	9	11.58	10.44
(iii) Capital Work In Progress	٠	•	•
(iv) Intangible Assets Under Development	•	+	-
(v) Fixed Assets held for Sale	-	•	•
b Non Current Investments	10	2269.46	2271.48
c Deferred Tax Assets (Net)	11	34.31	31.99
d Long Term Loans & Advances	•	•	
e Other Non Current Assats	12	411.89	1050.84
2. CURRENT ASSETS			
a Current investments	-	•	
<b>b</b> Inventories	13	2588.06	1063 06
c Trade Receivables	14	3685,76	2188 57
d Cash & Cash Equivalents	15	2665.71	1919 27
<ul> <li>Short Term Loans &amp; advances</li> </ul>	16	482,37	1034.10
f Other Current Assets	17	1129.35	1157.39
	Total	13597.30	10852,49
nificant Accounting Policies & Notes on Accounts	25	<del></del>	

in terms of our report attached For Rishl Kapoor & Company

Chartered Accountants FRNo. 006915C/

> (Rishi Kapoor) Partner M.No.075483

Place : Ghazlabad

Date : 14.08.2023 UDIN: 2.3075483 BOXXBHAS141 For and on behalf of the Board of Directors

(Vibbor Tyagi) Director

Din : 01797579

¢tor

(Vaibhav Tyagi) Director

Director

Din: 01797558

### M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U45201UP2001PTC136919 STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 3181 MARCH, 2023

				FOR THE YEAR	(Ra.in Lace FOR THE YEAR
	PARTICULARS	NOTE NO.		ENDED	ENDED
				31.03,2023	
co	INTINUING OPERATIONS	···		21100120	31.03.2022
1	REVENUE FROM OPERATIONS (NET)	†8		14707.15	48000 0
2	2 Other Income	19		110.29	10060 2
	Total income		Total	14817.48	125.9
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	74011.40	15186.23
3	I EXPENSES				
	<ul> <li>Cost of Material Consumed</li> </ul>			_	
	b Purchase of Stock in Trade	20		14252.68	9075.62
	<ul> <li>Change in Inventories of Finished Goods.</li> </ul>	21		-1525.00	-389.40
	Work in Progress & Stock in Trade				-300.40
	d Employee Benefit Expenses	22		230.25	261,74
	Finance Costs	23		237.64	201,74
	f Depreciation & Amortisation Expenses	9		89.37	32.75
	G Other Expenses	24		224,16	
			Total	13489,07	157,94 9305,79
			-		\$300.79
4	Profit / (Loss) before Exceptional & Extraordinary her	716	Total	1328.38	880.43
	8 Tax ((1+2)-3)		•		690.43
5	Exceptional items				•
8	Profit / (Loss) before Extraordinary Items & Tax (4+/-	5)	Total	1328.34	850.43
7	Extraordinary Items				-
*	Profit / (Lose) before Tax (5+/-7)		Total _	1328.38	948.44
	, , , , ,		-	1424.38	880.43
9	•				
	a Current Tax Expenses for Current Year			340.00	217.63
	<ul> <li>MAT Credit (Where applicable)</li> </ul>			•	
	<ul> <li>Current Tax Expenses Relating to Prior Years</li> </ul>		_	45.25	8.31
	d Net Current Tax Expenses			385.25	223.94
	Deferred Tax Asset		_	2.32	-1.24
			Total	382.92	225,18
10	Profit / (Loss) from Continuing Operations (8+/- 9)			945,48	855.28
tī	Profit / (Loss) from Discontinuing Operations Before T	ax			
12	Tax Expenses of Discontinuing Operations			-	-
12	Profit / (Lose) from Discontinuing Operations After Tax	(†1+/-12)			
14	Profit / (Less) For the Year (10+/-13)		Total	845.46	655.26
15	Earning per Share (of Rs.10/- each) :				
	■ Basic			156.20	108.25
	b Däuled			158.20	100.23

Significant Accounting Policies & Notes on Accounts

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For and on behalf of the Board of Directors

For Rishi Kapoor & Company FRNo. 096615C (Righi Kapoor)

In terms of our report attached

Partner M.No.078483

Place : Ghaziabad

Date: 14.08.2023 UDN: 230754838 CX 8HAS141

(Vibtor Tyagi) Director Din : 01797579 (Vaibhav Tyagi) Director CKn : 01797558

				AS AT	31.03,2023	AS AT	31.03.2022
	0, + \$			Number	Ancunt	Number	Amount
	ARE CAPITAL						
	AUTHORISED CAPITAL						
	Equity shares of Ra. 10/- each with voting rights			1000000	100.00	1000000	100.0
			Total	1000000	100.00	1000000	100.0
ð	SSUED, SUBSCRIBED & FULLY PAID UP CAPITAL						
	Equity shares of Rs. 10/- each with voting rights			805300	60.53	605300	60.5
			Total	605300	60.53	665300	80.8
	(i) Reconcitation of the number of shares and amount outst	tanding at the begin	ning and at the a	nd of the reportin	id period:		
	Particulare			Equity Shares	Amount	Equity Shares	Amount
	Equity shares custanding at the beginning of the year			605300	60,53	505300	80.5
	Share issued during the year					_	•
	Share Gought back during the year				_		
	Equity shares oustanding at the end of the year			605300	60.53	505300	60,5
	(ii) Details of shares held by each shareholder holding more	than 5% shares.					
				As at J1	March, 2923	As at 31	March, 2022
	Class of sheres / Name of shereholds/			Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
		As Per	Annexure "A" At	tached			
	(#) Details of share holding of the Promotors						
			s at 31 March, 20	123		la at 31 March, 20	22
	Name of the Promotor	Number of shares held	% holding in that class of shares	(%) Change	Number of shares held	% holding in that class of shares	(%) Change

### As Per Annexure "B" Attached

### Yerms / rights attached to the equity shares

The Complety 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 liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential emounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

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## M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

The state of the s		As at	As at 31 March, 2023	123	As	As at 31 March, 2022	22
Class of shares	Name of the shareholder	Number of shares held	% holding in that class of shares		Number of shares held	% hotding in that class of shares	
Preference	Z						
Equity	Praveen Tyagi	381050	62.95		381050	62.95	
	Vaibhav Tyagi	112125	18.52		112125	18.52	
	Vibhor Tyagi	112125	18.52		112125	18.52	
		Ä	As at 31 March, 2023	123	As	As at 31 March, 2022	22
Class of shares	Name of the Promoter	Number of shares held	% holding in that class of shares	% Changed during the Year	Number of shares held	% holding in that class of shares	% Changed during the Year
Preference	Ä						
Equity	Praveen Tyagi	381050	62.95	,	381050	62.95	
	Vaíbhav Tyagi	112125	18.52	•	112125	18.52	•
	Vibhor Tyagi	112125	18.52	•	112125	18.52	,

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### M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

				(Rs.in Lace
Note No 2	As at 31st M	larch, 2023	As at 31st	March, 2022
RESERVES & SURPLUS				• • • •
Share Premium Account				
Opening Balance	60.35		60.35	
Add : Net Profit / (Net Loss) for the year	<u> </u>		-	
Closing Balance		60.35		60.3
Profit & Loss Account				
Opening Balance	4870 52		4215,28	
Add : Net Profit / (Net Loss) for the year	945 48		955.26	
Closing Batance		5815.97	_	4870.5
	Total	5876.32	_	4930.8
NON CURRENT LIABILITIES				
Note No 3				
4	Current Maturities	Non Current	Current	Non Current
LONG TERM BORROWINGS	OUT OF THE PROPERTY OF THE PRO	Malurities	Maturities	Maturities
Secured t.coms				
Term Loans  From Banks & Financial Institutions	100 57			
(List Enclosed)	195.57	515.75	144.22	471.7
•				
From Others				
From Departments	•	288.28	-	305.8
(List Enclosed)				
Unsecured Loans				
From Related Parties	•	693.53	_	9.0
From Others	-	272.55	_	653.0
(List Enclosed)				033.0
Total	195.57	1770,12	144,22	1439.7
In the opinion of the Board of Directors, the company has utilized purpose for which it was taken.	es essistantigo item ta	arika, miacicali maulul	ous and onets bo	rely for the
iota no 4 Other Long Term Liabilities				
		1270.92		1221.66
OTHER LONG TERM LIABILITIES Security Deposil & Sundry Payables (List enclosed)		1270.92		1221.66
OTHER LONG TERM LIABILITIES  Security Deposit & Sundry Payables  (List enclosed)  Total		1270.92 1270.92	=	
OTHER LONG TERM LIABILITIES Security Deposil & Sundry Payables (List enclosed)	 confirmation.		=	
OTHER LONG TERM LIABILITIES  Security Deposit & Sundry Payables  (List enclosed)  Total  Balances of Security Deposits & Sundry Payables are subject to o	 xxnfirmaton.		Ξ	
OTHER LONG TERM LIABILITIES  Security Deposit & Sundry Payables  (List enclosed)  Total  Balances of Security Deposits & Sundry Payables are subject to of URRENT LIABILITIES  ote No. • 5	 xxnfirmation.		=	
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES of No 5 SHORT TERM BORROWINGS	onfirmation.		=	
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES of No 5 SHORT TERM BORROWINGS Loans repayable on Demand			<u>-</u>	
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES of No 5 SHORT TERM BORROWINGS	confirmation.		<u>-</u>	
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES of No 5 SHORT TERM BORROWINGS Loans repayable on Demand	senfirmation.		<u>-</u>	
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to d URRENT LIABILITIES of No 5 SHORT TERM BORROWINGS Loans repayable on Demand Secured	confirmation.		<u>-</u>	1221.66
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES ote No 5 SHORT TERM BORROWINGS Loans repayable on Demand Secured From Banks	 confirmation.	1270.92	<u>-</u>	1221.66
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES ofe No 5 SHORT TERM BORROWINGS Loans repayable on Demand Secured From Banks State Bank of India	confirmation.	1270.92	<u>-</u>	1221.66
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to o URRENT LIABILITIES ofe No 5 SHORT TERM BORROWINGS Loans repayable on Demand Secured From Banks State Bank of India (Hypothecation of Stock and Book Debts)	confirmation.	1270.92 737.28	_	1221.66
OTHER LONG TERM LIABILITIES Security Deposit & Sundry Payables (List enclosed) Total Balances of Security Deposits & Sundry Payables are subject to d CURRENT LIABILITIES lote No 5 SHORT TERM BORROWINGS Loans repayable on Demand Secured From Banks State Bank of India (Hypothecation of Stock and Book Debts) ICICI Bank Ltd.		1270.92 737.28	<u>-</u>	1221.65 1221.65 701.55
Security Deposit & Sundry Payables (List enclosed)  Total  Balances of Security Deposits & Sundry Payables are subject to of CURRENT LIABILITIES (lote No 5  SHORT TERM BORROWINGS  Loans repayable on Demand  Secured  From Banks  State Bank of India (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd. (Hypothecation of Stock and Book Debts)		737.28 344.69		1221.66 701.55

In the opinion of the Board of Directors, the company has utilized its borrowings from banks and other financial institutions purely for the purpose it.

The Board of Directors has informed that all statements submitted in the bank or financial institutions are in agreement with books of accounts.

The Board of Directors has informed that all the charges are duly created, registered and satisfied with the Registrar of Companies.

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### M/n VIBHOR VAIBHAV WERA PRIVATE LIMITED

Note No. • 8				As at 31st I	March, 2023	As at 31st M	(Re.in Lec arch, 2022
TRADE	PAYAGLES-BILLED					~~~~~~	
	Trade Payables - outstanding dues of MSME (				1506.45		1437
	Trade Payables - putstanding dues of Others (	List enclosed)			1353 71		582
	Balances of Trade Payables are subject to con-	firmalism	Total	-	2650.16		2020.
	The details of the parties in the form of MSME year. No Company has been stock off, from who The Board of Directors had informed that they	and non MSME had b ch the company has d	one any insusactions		or the menagement	has also continued	that during the
	Trade Psysbles ageing acheduse : Particulars						<del></del>
	r at sicilians			taneing for folia	not abolied gnive	-	Ment
			Less than 1	1-2 Years	2-3 Years	More than 3 Years	Total
	As at 31 March, 2023						
(1)	Outstanding does of MSME		1494 49	8.12	3 84		1506.
(11)	Outstanding dues of Others		1209 23	9 49	27 01	107.99	1353.
		Total	2703.72	17.81	30.54	107,99	2980.
	As at 31 March, 2022						
(1)	Outstanding dues of MSME		1437 60				1437.
(it)	Dutstanding dues of Others		382 96	55.72	122 48	21.58	582
	(List enclosed)	Total	1820,88	55.72	122.48	21.58	2026.
lote No. • 7							
OTHER	CURRENT LIABILITIES						
Advi	ance spains! Sale of Land - Urmile Devi Chantab	le Society			35.00		35 1
Stat	utory Liabilities Payable	-			54.44		-
EPF	Psyable (Paid on 15/04/2023)				1,26		0.:
ESI	Payable (Paid on 15/04/2023)				0.01		0.1
TOS	Payable (Paid on 29/04/2023 & 07/08/2023)				24.07		42.1
Othe	er Expenses Payable						74
Şmin	ry & Directors' Salary Payable				62,33		29.3
Profe	pssional Charges Payable				7 44		2.7
Audi	Fee Payebie				600		5.0
Corp	sorate Social Responsibility Expenses Payable				5 56		•
			To-	<u></u>	141.78		115.0
ole No 8							
	TERM PROVISIONS						
\$HORT T	ream Provisions Islan For Income Tex				340.00		217.6

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M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st MARCH, 2023

AS         AT         UNIONS BLOOK         AS         AT         UP TO         DEP RECIATION         NET BLOOK           & Laptop         20.04.2022         ADDITIONS         5.88         26.60         16.19         4.37         20.56         6.05           & Laptop         20.73         5.88         26.60         16.19         4.37         20.56         6.05           & Entures         5.125         25.12         51.25         30.19         32.9         35.48         15.76           sicles         386.72         225.12         61.384         34.161         38.69         380.29         235.55           achinery         92.09         21.70         113.79         46.42         11.13         57.55         56.24           ce Equipments         34.43         2.83         7.43         18.28         0.41         6.28         11.13         57.55         56.24           Privious Year Rs.         533.60         56.24         57.45         35.23         37.25         57.45         37.53         46.77         11.58           Arrivous Year Rs.         533.46         67.0         11.58         67.0         11.58         67.0         11.58           Arrivous Year Rs.	S.NO	PARTICILIARS									(Rs.in Lacs)	Note No 9
Leating Supprised by Total State Supprised by To			44 AT	Annual de la	. O C K			DEPRE	CIATION		NETBI	10
Computer & Laptop         20.73         5.88         26.60         16.19         4.37         20.56         6.05           Furniture & Eduties         51.25         30.19         5.29         35.48         15.76         6.05           Motor Vehicles         Motor Vehicles         388.72         225.12         613.84         34.61         38.68         35.48         15.76           Plant & Machinery         92.09         21.70         113.79         46.42         11.13         57.55         56.24           Other Office Equipments         34.43         2.83         7.43         37.26         37.26         37.45         3.52         31.07         6.19           Software         Total         58.30         37.26         46.27         11.58         31.54         329.39         17.58           Previous Year Ra.         533.16         48.27         48.27         48.27         48.27         48.27         48.27			01.04.2022	ACCITIONS	DECETIONS	AS AT 31.03.2023	31.03.2022	FOR THE	DEDUCTION	UP TO 31.03.2023	AS AT 31,03,2023	AS AT
R Fixtures         \$1.25         30.19         \$29         35.48         15.76           sicles         38.125         225.12         613.84         34161         38.69         36.09         233.55           achinory         92.09         21.70         113.79         46.42         11,13         57.55         56.24           ce Equipments         34.43         2.63         37.26         27.45         3.62         31.07         6.19           Total         \$10.85         7.43         18.28         0.41         6.28         6.70         11.58           Privious Year Rs         \$33.10         64.89         598.07         429.53         3.275         462.27         452.27         452.27         453.80	-	Computer & Laptop	20.73	5.88	•	26.60	16.19			20.56	6.05	7.
incless 388.72 225.12 613.84 34161 38.68 380.29 233.55 activities    22.09 21.70 113.79 46.42 11.13 57.55 56.24 activities    22.00 21.70 11.55 57	œ	Fumitura & Fixtures	51.25			51.25				35.48	15.78	21.07
achinety 92.09 21.70 113.79 46.42 11,13 55.55 56.24 ce Equipments 34.43 2.63 - 37.26 27.45 3.52 3.62 31.07 6.19 15.8 10.85 743 18.28 0.41 6.28 6.70 115.8 Fredore Year Rs. 533.10 64.89 598.07 429.53 32.75 15.15 135.80 13	es.	Motor Vehicles	388.72	225 12		613.84	34161	38.68		380.29	233 55	1 1 1 1
Coe Equipments         34.43         2.63         37.26         27.45         3.62         31.07         6.19           10.85         7.43         18.28         0.41         6.28         6.70         11.58           11.54         558.07         262.96         861.03         462.27         69.37         531.64         33.38           Previous Year Rs         531.10         64.89         598.07         429.53         32.75         462.27         135.80	4	Plant & Machinery	92.09	21 70		113.79	46.42	11,13		57.55	8 35	
10.85   7.43   18.28   0.41   6.28   6.70   11.58	ĸ	Other Office Equipments		2 63		37.26		3.52		20 22	5 9	
07 262.96 861.03 462.27 69.37 531.64 328.38 1.18 64.89 558.07 429.53 32.75 462.27 135.80	Intang S	jible Assets Software	t0.85	7 43	•	\$5.58	041		,	4	<u>n</u>	D .
.18 64.89 538.07 429.53 32.75 462.27 138.80		Total	598.07	262.96		REC 03	77 637	1000			86.11	10.44
		Previous Year Re-	\$33.18	64.89		598.07	429.53	32.75		531.64	329.39 135.80	135.80

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### M/s VIBHOR VAJBHAV INFRA PRIVATE LIMITED

NON CURRENT ASSETS						
Note No. 450		49 at 33	et March, 2023		(Ra.in Lacs)	
NON CLIRRENT INVESTMENTS		7-4-0-	at maiori apas	A1 10 31	et Narch, 2022	
Investment in Land			58.42		88 42	
Equity Shares of Vibray Valories Intrahomo Province Limited			1500 00		1500.00	
Shares of Indian Mercantile Cooperative Bank Lumited			5.00		5 00	
Invokstyment on Strategy			3 40		3 40	
kheelment in VVIPL BCPL - JV (Share S1%) Investment in VVIP KKR JV-(Share 5 : %)			30 54		32.66	
NAMED OF THE PART 24-(2796-22-8)			Ŭ 08			
pulsepulsus KKS TA-(Sylade 36 #*)						
Investment in House Property - Guest trouse			0 22			
SALABOURH HALINGIAN LICENSES, - Parest Lichton			681 80		961,90	
		Total	2269.48			
Note No 13			<del></del>		2271,48	
DEFERRED TAX ASSET (MET)						
Output the last accounted for by computing the tax effect of to During the year determed tax Asset of Rs. 232387 00 has been recon-	mino difference	of Deposition to	#			
During the year determed tax Asset of Rs. 232387 00 has been recon	rised and credite	ed at the Steinment of	a minera control the year Throft Eller America	and leveling	in subsequent year.	
Obsessing Security			3199			
Deferred Tax Asset r (Lizabelty) during the Year			2 32		33.23	
			2 32		-1 24	
		Total	34.31		31.99	
ore Na 12			<del></del>			
OTHER NON CURRENT ASSETS						
Security Deposit / Withheld / Retendon Money (Net)			411 38		1050.57	
Deposit against Rent			0.52		0.28	
		Total	411.69			
Salances of Security Deposits/Arthheld/Retention Money and a	object to confirm	ation. Security Depth	sita/Widtheld/Releater LL		1050.84	
URRENT ASSETS one Mo. +13 MOVENT ORIGES Taken, Valued & Certified by the Management of The Com-	d					
ote Ho. + 13	any)		25 <b>88</b> .98		1063.08	
ote Ho 13  INVENTORIES  [Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site	any)	Tota!	2586.06 2888.06	-		
ote No 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site  Material at use is valued at Cost Price	any)	Total _		=	1063.06 1663.96	
one Mo 13  INVENTORIES  [Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site	anyj	Tota!		Ξ		
one Mo 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price	any)	Total		Ξ		
the No 13  REVENTORIES  [Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price  to No 14  TRADE RECEIVABLES	anyj	Tota!		=		
pte No 13  RIVENTORIES  [Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price  es No 14  TRADE RECEIVABLES  [To the extent considered good]	any)	Total		Ξ		
he No 13  ENVENTORIES  (Taken, Valued & Certified by the Management of The Comp.  Closing Work in Progress. & Material at Site:  Material at site is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  TRADE RECEIVABLES  (To the extent considered good).  Secured, considered good.	any)	Total _		=		
the No. 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site:  Material at the 16 valued at Cost Price  Closing Work in Progress is valued at Cost Price  Closing Work in Progress is valued at Cost Price  to No. 14  TRUDE RECEIVABLES  (To the extent considered good)  Secured, considered good  Unisequed, considered good	anyj	Total		2158.57		
pre No 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Closing Work in Progress is valued at Cost Price  the No 14  TRADE RECEIVABLES  (To the extent considered good)  Secured, considered good  Unanquierd, considered good  Doubthal	anyj			2188.57		
one No 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp.  Closing Work in Progress. & Meternal at Site  Material at site is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Re No 14  TRADE RECEIVABLES  (To the axtent considered good)  Secured, considered good  Unsequent, considered good  Outbild.  (Ust enclosed)	any)			2108 57		
pre No 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Closing Work in Progress is valued at Cost Price  the No 14  TRADE RECEIVABLES  (To the extent considered good)  Secured, considered good  Unanquierd, considered good  Doubthal	any)	3635 79		-		
one No 13  INVENTORIES  (Taken, Valued & Certified by the Management of The Comp  Closing Work in Progress: & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Re No 14  TRADE RECEIVABLES  (To the extent considered good)  Secured, considered good  Unanciero, considered good  Doubtlis  (Ust enclosed)  Lass: Provision for doubtlut trade receivables	any)	3635 76	2688.06 3685.76	-	1062.98 2168.57	
pre No 13  INVENTORIES  [Taken, Valued & Certified by the Management of The Comp.  Closing Work in Progress. & Meternal at Site  Material at title is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Re No 14  TRADE RECEIVABLES  (To the axtent considered good)  Secured, considered good  Unacqued, considered good  Unacqued, considered good  Unacqued, considered good  Lass: Provision for doubtful trade racewables  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Management	ent]	3635 76 3685 76 Total	2686.06 3085.76	2108.57	1092.06	
Particulars  NVENTORIES  (Taken, Valued & Certified by the Management of The Comp Closing Work in Progress. & Material at Site  Material at use is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price  Re No 14  TRADE RECEIVABLES  (To the extent considered good)  Secured, considered good  Unterpured, considered good  Unterpured, considered good  Lass: Provision for doubtful trade receivables  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Managemers)	ant)	3885 76 3885 76 Total	2688.06 3685.76	2188.57	2188.57 2188.57	-1-
PARTICIPATE S  [Taken, Valued & Certified by the Management of The Comp Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Closing Work in Progress is valued at Cost Price  Ele Ro. 14  TRADE RECEIVABLES  [To the extent considered good)  Secured, considered good  Unsecured, considered good  Unsecured, considered good  Last: Provision for doubtful trade receivables  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Management)	ent]	3635 76 3685 76 Total	3985 76	2188.57	1062.98 2168.57	Totar
No. 13  INVENTORIES  (Takan, Valued & Certified by the Management of The Comp Closing Work in Progress & Material at Site  Material at site is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price  (In the extent considered good)  Secured, considered good Unsequent, considered good Unsequent, considered good Unsequent, considered good Costifus  (Use excelled to considered good Trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Managem Particulars  As at 31 March, 2023	ant) Oubstanding Less than 8	3835 76  Total  Total  for following period  # Months to 1	3985 76	2188.57	2188.57 2188.57	Total
NVENTORIES  (Taken, Valuard & Certified by the Management of The Comp Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price 89 No14  TRADE RECEIVABLES (To the extent considered good) Secured, considered good Unaccured, considered good Unaccured, considered good Unaccured, considered good Last: Provision for doubtful trade receivables Balances of trade receivables are subject to confirmation. Trade Receivables ageing schedule (As told by the Managem Particulars  As at 31 March, 2023  (6) Undisputed Trade Receivables - considered good	ant) Oubstanding Less than 8	3835 76  Total  Total  for following period  # Months to 1	3985 76	2188.57	2188.57 2188.57	
NVENTORIES  [Taken, Valuard & Certified by the Management of The Comp Closing Work in Progress & Material at Site:  Material at tide is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price Electronic Cost Progress is valued at Cost Price to No 14  TRADE RECEIVABLES  (To the extent considered good) Secured, considered good Unaccined, considered good Unaccined, considered good Casterial  (Ust enclosed) Lass: Provision for doubtful trade receivables Balances of trade receivables are subject to confirmation. Trade Receivables ageing schedule (As told by the Manageme Particulars)  As at 31 March, 2023  (i) Undeposed Trade Receivables - considered good  (ii) Undeposed Trade Receivables - considered Good  (iii) Undeposed Trade Receivables - considered Good	entj Oubstanding Less than B Months	3685 76 3685 76 Total for following perio 8 Months to 1 Year	3685.76 3685.76 3685.76 ds from the date of Pay 1 Year - 2 year 2 Ye	2188.57	2188.57 2188.57	
NVENTORIES  (Taken, Valued & Certified by the Management of The Comp Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price 86 No14  TRADE RECEIVABLES (To the extent considered good) Secured, considered good Unaccused, considered good Unaccused, considered good Coudets  (Ust enclosed) Lass: Provision for doubtful trade receivables Balances of trade receivables are subject to confirmation. Trade Receivables ageing schedule (As told by the Managem Particulars  As at 31 March, 2023  (i) Undesputed Trade Receivables - considered good (ii) Undesputed Trade Receivables - considered Good	entj Oubstanding Less than B Months	3685 76 3685 76 Total for following perio 8 Months to 1 Year	3685.76 3685.76 3685.76 ds from the date of Pay 1 Year - 2 year 2 Ye	2188.57	2188.57 2188.57	
Provinces  (Taken, Valued & Certified by the Management of The Comp.  Closing Work in Progress. & Material at Site.  Material at site is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  (To the extent considered good)  Secured, considered good  Unsecured, considered good  Unsecured, considered good  Unsecured, considered good  Cast: Provision for doubtful trade receivables.  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Managem Particulars).  As at 31 March, 2023  (i) Undisputed Trade Receivables - considered good  (ii) Undisputed Trade Receivables - considered Doubtful  (iii) Dusputed Trade Receivables - considered Doubtful  (iv) Osputed Trade Receivables - considered Doubtful  (iv) Osputed Trade Receivables - considered Doubtful	ent)  Oubstanding Less than 8 Months  3304 60	3635 76  Total  Total  for following perio  # Months to 1  Year  249 48	3685.76 3685.76 3685.76 ds from due date of Pay 1 Year - 2 year 2 Ye	2188.57	2188.57 2188.57	
NVENTORIES  (Taken, Valued & Certified by the Management of The Comp Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price 86 No14  TRADE RECEIVABLES (To the extent considered good) Secured, considered good Unaccused, considered good Unaccused, considered good Coudets  (Ust enclosed) Lass: Provision for doubtful trade receivables Balances of trade receivables are subject to confirmation. Trade Receivables ageing schedule (As told by the Managem Particulars  As at 31 March, 2023  (i) Undesputed Trade Receivables - considered good (ii) Undesputed Trade Receivables - considered Good	entj Oubstanding Less than B Months	3685 76 3685 76 Total for following perio 8 Months to 1 Year	3685.76 3685.76 3685.76 ds from the date of Pay 1 Year - 2 year 2 Ye	2188.57	2188.57 2188.57	3685
NVENTORIES  (Taken, Valued & Certified by the Management of The Comp.  Closing Work in Progress. & Material at Site.  Manenal at site is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  (To the extent considered good).  Secured, considered good.  Uniscoured, considered good.  Custeful.  (Ust enclosed).  Lass: Provision for doubtful trade receivables.  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Managem.  Particulars.  As at 31 March, 2023.  (i) Undeputed Trade Receivables - considered good.  (ii) Undeputed Trade Receivables - considered Coubtful.  (iii) Cusputed Trade Receivables - considered Doubtful.  Total  As at 31 March, 2023.	ent)  Oubstanding Less than 8 Months  3304 60	3635 76  Total  Total  for following perio  # Months to 1  Year  249 48	3685.76 3685.76 3685.76 ds from due date of Pay 1 Year - 2 year 2 Ye	2108.57	2188.57 2188.57	3685
Principles  (Takan, Valued & Certified by the Management of The Comp.  Closing Work in Progress. & Material at Site.  Material at site is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  Closing Work in Progress is valued at Cost Price.  (To the extent considered good)  Secured, considered good  Unsecured, considered good  Unsecured, considered good  Unsecured, considered good  Unsecured, considered good  Cast: Provision for doubtful trade receivables  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Managem Particulars)  As at 31 March, 2023  (i) Undisputed Trade Receivables - considered good  (ii) Disputed Trade Receivables - considered Doubtful  (iii) Disputed Trade Receivables - considered Doubtful  Total  As at 31 March, 2022  (i) Undisputed Trade Receivables - considered Doubtful  Total	ent)  Oubstanding Less than 8 Months  3304 60	3635 76  Total  Total  for following perio  # Months to 1  Year  249 48	3685.76 3685.76 3685.76 ds from due date of Pay 1 Year - 2 year 2 Ye	2108.57	2188.57 2188.57	3645 3888
Procedure Secured by the Management of The Comp Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price Closing Work in Progress. & Material at Site  Material at site is valued at Cost Price Closing Work in Progress is valued at Cost Price Closing Work in Progress is valued at Cost Price  8 No. 14  TRADE RECEIVABLES (To the extent considered good) Secured, considered good Unaccused, considered good Unaccused, considered good Unaccused, considered good Unaccused, considered good Less: Provision for doubtful trade receivables  Balances of trade receivables are subject to confirmation.  Trade Receivables ageing schedule (As told by the Managem Particulars  As at 31 March, 2023 (9) Undisputed Trade Receivables - considered Goudful (ii) Disputed Trade Receivables - considered Doubtful Total  As at 31 March, 2032 (9) Undisputed Trade Receivables - considered Doubtful Total  As at 31 March, 2032 (9) Undisputed Trade Receivables - considered Doubtful Total  Undisputed Trade Receivables - considered Doubtful Total	ent) Ovistending Less than 8 Months 3304 60	3685 76  Total  Total  for following period  Nonlins to 1  Year  249 48	3985 76	2 (88.57	2188.57 2188.57	3645 3888
Particulars  As at 31 March, 2023  (i) Undisputed Trade Receivables - considered good  (ii) Undisputed Trade Receivables - considered good  (iii) Disputed Trade Receivables - considered good  (iii) Undisputed Trade Receivables - considered good  (iii) Undisputed Trade Receivables - considered good  (iii) Undisputed Trade Receivables - considered good  (iii) Disputed Trade Receivables - considered good  (iii) Undisputed Trade Receivables - considered good  (iii) Disputed Trade Receivables - considered good  (iii) Disputed Trade Receivables - considered Doubtul  Total	ent) Ovistending Less than 8 Months 3304 60	3685 76  Total  Total  for following period  # Months to 1  Year  249 48	3985 76	2 (88.57	2188.57 2188.57	3045 
Particulars  As at 31 March, 2023  (i) Undisputed Trade Receivables - considered good  (ii) Undisputed Trade Receivables - considered good  (iv) Deputed Trade Receivables - considered good  (iv) Deputed Trade Receivables - considered good  (iv) Deputed Trade Receivables - considered good  (iv) Undeputed Trade Receivables - considered good  (iv) Deputed Trade Receivables - considered Doubtiul  Total  As at 31 March, 2022  (i) Undeputed Trade Receivables - considered Doubtiul  Total	ent) Ovistending Less than 8 Months 3304 60	3685 76  Total  Total  for following period  # Months to 1  Year  249 48	3985 76	2 (88.57	2188.57 2188.57	Total 3065

, **x** 

AND TO

### M/6 VIEROR VAIBHAY INFRA PRIVATE LIMITED

Note No 15		As at 31st Mar	ch, 2023	As at 31st Mar	Ra.in Lac ch. 2022
Cash & Cash Equivalents					
Cash in Hand inciduing imprest			8 29		6.3
Fixed Deposit with Banks held as Margin for Bank Guarantee	and Other Con	enitments	2644.63		1751
State Sank of Inklie, Q/D			12.79		160
Punjab National Sank, C/A-979			•		1,
		Yold:	2865.71	<del></del>	1919.
Note No 16					
SHORT TERM LOANS 4 ADVANCES	*		*		
Sundry/Other Advances (List enclosed)			•		
Loans and Advances to KMP & Related Parties :					
Secured, considered good					
Unsecured, considered good	0.31	1.50	33.65	347.93	
Doubthú					
(List enclosed)	_	1,50		347.93	
Less' Provision for coubtful Sundry / Other Advances		<u></u> .	1.50		347.1
Loans and Advances to Suppliers & Others			_		
Secures, considered good		-			
Unsecured, considered good Doubtlus	89.69	460.66	66.35	686.16	
(List enclosed)		4BD.86		68 <del>8</del> 18	
Less, Provision for doubtful Sundry / Other Advances			480.96		686.1
	100.00	Total	482.37 100.90		1034.1
Balances of Sundry/Other Advances are subject to confirmation			· · · · · · · · · · · · · · · · · · ·		
in the opinion of the board of directors, the aggregate value of c ote No 17 OTHER CURRENT ASSETS	Curent assets (	n reakzation will not b	e loss than emount at which the	ry are stated in the ba	dance sheet.
Accured Interest on FDR			254.84		
TDS Recovarable from Parties			2.34		245.90
VAT under Protest			20.94		2.3
GST Recoverable			310.7B		20.9
TDS & TCS			310.76		402.8
Excess Installment Paid (Recoverable)			DE1.12		237.7
Income Tax Refundable			210.63		1.6
Prepaid Expenses			2.63		240.6 5.1
		·			
		Total	1129.36		1157,39

Total 1129.35
In the opinion of the board of directors, the aggregate value of other current assets on realization will not be less than amount at which they are stated in the balance sheet



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### M/s VIBHOR VAIBHAY INFRA PRIVATE LIMITED

(Rs.in Lacs) For the Year Ended For the Year Ended CONTINUING OPERATIONS 31st March 2023 31st March 2022 Note No. - 18 **REVENUE FROM OPERATIONS** Gross Tumover 14707.15 10060.26 Total 14707.16 10060.26 Note No. - 19 OTHER INCOME Interest (Received) on FDR 99.57 98.04 Profit from VVIPL BCPL (JV) - AOP 11.25 Profit from KVS (JV) - AQP 0.22 Miscellaneous Income 5.64 Unclaimed Income 4.86 16.68 Total 110.29 125.97 **EXPENSES** Note No. - 20 PURCHASE OF STOCK IN TRADE Cost of Material , Construction & Other Expenses (Net) 14252.66 9076.62 14252.66 Tota: 9078.62 Note No. - 21 CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS & STOCK IN TRADE Opening Stock :-Work in Progess & Material at Site 682 <u>68</u> 1063.06 1063.06 582.86 Closing Stock :-Work in Progess & Material at Site 2568.06 1063.06 2588 D6 1063.06 Increase / Decrease in Finished & Semi-Finished Goods Total -1525.00 -380.40 Note No. - 22 EMPLOYEE BENEFIT EXPENSES Salanes 135.57 112.06 Directors' Salary 84.00 84.00 Employers' Contribution to ESI 0 17 0.24 Employers' Contribution to PF 6 85 3.96

Total

4

Staff Welfare

dh.

1.48

201.74

3.65

230.25

### M/s VIBHOR VAIBHAV INFRA PRIVATE LIMITED

M/5 VIBHOR VAIBH	AV INFRA PRIVATE	LIMITEU	
			(Re.in Lace)
Note Na 23		ear Ended irch 2023	For the Year Ended
FINANCE COSTS	3 ist Mi	Iren 2023	31st March 2022
Bank Charges Commission & Interest		231 07	
Interest on Government Dues		5.93	187.49
Interest on Unsecured Loans		5.93 064	0.02
indication of comp	Total		29.54 217.15
	,02.	237.64	217.15
Note No 24			
OTHER EXPENSES			
Rent		1 20	1.20
Printing & Stationery		7 62	3.25
Travelling & Conveyance		28 06	33.37
Postage, Couner, Telaphone, Internet & Mobile Charges		1 64	3.17
Electricity & Water Charges		2 47	-
Legal & Professional Charges		116.04	62.54
Fees & Taxes		4 67	0.81
Computer Repair & Maintenance		1 31	1.74
Repair & Maintenance		4 50	3.23
Miscellaneous Expenses		2.45	1 46
Auditors' Remuneration		8.00	5.00
Chanty & Donation		3.85	0.00
Corporate Social Responsibility Expenses		14.58	11.32
Business Promotion		1 49	0.62
Festival Expenses		2 40	10.82
Vehicle Running and Maintenance		6 93	7.48
insulance		8 31	5.08
GST, VAT & Service Tox (Paid)		6 0 1	3.06
Fine & Penalty		1 72	0.43
Tender Expenses		Q 58	3.38
Loss from VVIP KKR JV		Q 02	
Loss from VVIP SCPL JV		2 32	
	Total	224,16	157.94



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of .

### M/s VIBHOR VAISHAV INFRA PRIVATE LIMITED

### CIN: U45201DL2001PTC111999

### STANDALONE CASH FLOW STATEMENT AS AT 31st MARCH, 2023

<del> </del>		······································	<del></del>		(Rs. In Lecs)
PARTICULARS		A\$ AT 31.03.2	023	AS AT 31.03.2	22
A, Cash Flow from operating activities				1	
Net Profit before extraordinary Items & Tax	1	<u> </u>	1283.13		874.12
Adjustments for	1		1		
Depreciation	ı	69.37	1	32.75	
Finance costs		237.64	- 1	217.15	
Other income	ı	-110.29		-125.97	
Pastit on sale of investment	L		196,73		123.93
Operating Profits Sefore Working Capital Chan	ges		1479,86		998.05
Changes in working Capital		1		1	
Adjustments for Change in Operating Assets:	į.	İ		1	
Inventories		-1525,00		-380,40	
Trade receivables		-1497.19		-19 <del>6</del> .00	
Short-term loans and advances	İ	551.73	ľ	-385.44	
Other current assets		28,04		222.75	
Adjustments for change in operating liabilities:		ļ			
Trade Payables	ı	839,73	1	581.14	
Other current liabilities	<u>L</u>	25.83	-1576.86	-61.59	-219,54
Cash generated from operations	f		-97,00		778.51
Net Income tex (paid)/refunds	1	1	-217.63		-174.50
Net Cash flow from operating activities	(A)		-314.63	ļ	604.01
B.Cash flow from investing activities				1	
Purchase of Fixed Assets	ļ	-262.96		-84,89	
Purchase of Investments	Į.	640.97	l l		
Sale of Fixed Asset		-	j	- 1	
Interest received	i	110,29	- 1	125.97	
Finance cost	1	-237.64	1	-217.15	
Profit on sale of investment	<u>i</u>	-	250.65	-	-156.08
Net Cash Flow from Investing activities	(8)		250.65		-158.08
C. Cash flow from Financing activities	į		1		!
Proceeds/(Repayment) of Long term borrowings		379,64		-131.83	
Secured Advance from Department	1	.	1	-	
Proceeds/(Repayment) of Short term borrowings	ł	431.78	1	-484.57	
Net cash Flow from financing activities	(C)	1	815,42		-616.20
Net Increase in Cash & Cash equivalents	(A + B + C)		747.44		-168.27
Cash & Cash equivalents at the beginning			1919.27		2087.54
Cash & Cash equivalents at the end of the year			2666.71		1919.27

In terms of our report attached
For Rishi Kapoor & Company
Chartered Accountants
FRNo. 006515C

[Rishi Kapoor]
Partner
M.No.075483

Place : Ghazizhad

Date: 14.09.2023 UDIN: 2.3075483 BOXXBHAS141 For and on behalf of the Board of Directors

(Vibhor Tyagi) Director Din : 01797579

Director Din : 01797558

(Valbhav Tyagi)



### 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 CONSOLIDATED FINANCIAL STATEMENTS

We have audited the accompanying Consolidated financial statements of VIBHOR VAIBHAV INFRA PRIVATE LIMITED ("herein referred to as the holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the group"), which comprise the Consolidated Balance Sheet as at March 31, 2023, the Consolidated Statement of Profit and Loss and the consolidated statement of Cash Flows for the year then ended and and notes to consolidated financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements"). 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian accounting standards prescribed under section 133 of the act read with companies (Indian Accounting standards) Rules 2015 and other accounting principles generally accepted in India, of the consolidated state of affairs of the Company as at 31 March 2023, of its consolidated statement of profit and Loss, and consolidated cash flows for the year then ended.

### BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.



### OTHER INFORMATION

The Holding Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis. Board's report including Annexure to Board Report, Business Responsibility Report, Corporate Governance and Shareholder's Information.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

### MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit loss and consolidated cash flows of the Group in accordance with 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.

. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company



### AUDITOR'S RESPONSIBILITY

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. 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 consolidated financial statements are free from material misstatement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial
  statements, whether due to fraud or error, design and perform audit procedures responsive
  to those risks, and obtain audit evidence that is sufficient and appropriate to provide a
  basis for our opinion. The risk of not detecting a material misstatement resulting from
  fraud is higher than for one resulting from error, as fraud may involve collusion, forgery,
  intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to
  design audit procedures that are appropriate in the circumstances. Under section 143(3)(i)
  of the Act, we are also responsible for expressing our opinion on whether the Company
  has adequate internal financial controls system in place and the operating effectiveness of
  such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding company and such other companies included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### 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 25th 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 of the aforesaid consolidated financial statements.
  - b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- c) The consolidated balance sheet, the consolidated statement of profit and loss and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- 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 of the Holding Company as on 31 March 2023 taken on record by the Board of Directors of the Holding Company and on the basis of written representations received by the management from directors of its subsidiaries which are incorporated in India, as on 31 March 2023, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2023 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 consolidated financial statement has no pending litigations as at 31 March 2023 which impacts the consolidated financial position of the Group
  - The Group did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2023.
  - iii. There has been no delay in transferring amounts to the Investor Education and Protection Fund by the Holding Company during the year ended 31 March 2023. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Subsidiary Companies incorporated in India during the year ended 31 March 2023.
  - iv. (a) The Management of the Holding Company represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested except joint ventures (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of its subsidiary companies incorporated in India to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of its subsidiary companies incorporated in India ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
    - (b) The Management of the Holding Company represented that, to the best of their knowledge and belief, no funds have been received by the Holding Company or any of its subsidiary companies incorporated in India from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of its subsidiary companies incorporated in India shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under sub-clause (a) and (b) contain any material misstatement.
- The Board of Directors of the Group have not declared or paid any dividend during the year as per section 123 of the Companies Act 2013.
- h) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid during the current year by the Holding Company to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Holding Company is not in excess of the limit laid down under Section 197 of the Act. The subsidiary companies incorporated in India have not paid any remuneration to its directors during the year. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For Rishi Kapoor & Company Chartered Accountants FRNo. 006615C

Place: Ghaziabad Date: 02.09.2023

> (Rishi Kapoor) Partner M.No.075483

### Annexure A to the Independent Auditors' Report (Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

The Annexure A referred to in Independent Auditors Report to the Members of the Company on the Consolidated Financial Statements for the year ended 31" March 2023, we report that:

xxi. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

Name of the entities	CIN	Subsidiary
Vibhor Vaibhav Infrahome	U70101DL2007PTC170268	Subsidiary
Private Limited		-

Date: 02.09.2023 Place: Ghaziabad For Rishi Kapoor & Company

Chartered Accountants

FRNo. 006615C

(Rishi Kapoor) Partner M.No.075483

### M/S VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U45201UP2001PTC126919 CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2023

PARTICU	LARS	NOTE NO.		AS AT 31.03.2023	(Rs. in Lakhs AS AT 31.03.2022
I. EQUITY & LIABILITIES				J1.04.2484	41-43-2442
1. SHAREHOLDER' FUNDS					
Shere Capital		1		60.53	60.5
b Reserves & Surplus		ż		8839.79	6804.4
c Money received again	nst Share Warrants	•		•	•
2. SHARE APPLICATION M	ONEY PENDING ALLOT	MENT .			-
<ul> <li>Minority Interest</li> </ul>				432.86	760.5
3. NON CURRENT LIASILIT	ries				
<ul> <li>Long Term Sorrowing</li> </ul>	ga .	3		2303,14	4259.9
<ul> <li>b Deferred Tax Liabilitie</li> </ul>	es (Net)	•		-	-
<ul> <li>Other Long Term Lial</li> </ul>	bilities	4		4219.75	5744,0
d Long Term Provisions	5	6		-	-
4. CURRENT LIABILITIES					
<ul> <li>Short Term Borrowing</li> </ul>	3z	E		1295.25	2780.5
b Trade Payables		7		3988,14	3794.3
c Other Current Liabibili		6		2966.32	2754.9
d Short Term Provision	s	<b>9</b>		439.50	246.1
			Total	24545.26	27215.0
, ASSETS					
1, NON CURRENT ASSETS					
	pment and Intangible Assi	era. 10		488.84	
(i) Property Plant & Ed	dn:bweur	ער		498.91	374.5
(it) intangible Assets		•		570.49	1393,0
(sii) Capital Work In P.	-	•		•	•
(iv) Intangible Assets		•		•	•
(v) Fixed Assets held					
b Non Current Investme		11		3162.10	1075.4
c Deferred Tax Assets		12		70.98	79.9
d Long Term Loans & A		13		513.57	4000.7
Other Non Current As     Chapter Asserts	Sets	13		214.91	1200.7
2. CURRENT ASSETS					
Current Investments		14		6707 19	0000
b [aventories				6387.18	6938.1
c Trade Receivables		15		3686.00	2191.9
d Cash & Cash Equivale		16		2884.08	2431.0
<ul> <li>Short Term Loans &amp; e</li> <li>Other Current Assets</li> </ul>		17 18		5448 54 1321.41	8100.8 1429.1
. 22.21 24.12.11 24.10					
			Total	24646.26	27215.0
nificant Accounting Policies & Not	tes on Account	26			
terms of our report attached				For and on behalf of the	Board of Directors
For Righi Kangor & Company					

For Right Kapoor & Company Chartered Accountants FRNo 0066150

> (RISHI KAPOOR) PARTNER M.No.075483

Place : Ghaziabad

Date : 02.09.2023 UDIN: 23075483807 X BM 1 1024

TPRAVEEN TYAGI DIRECTOR Din No:00834200

(VIBHOR TYAGI) DIRECTOR Oin No:01797579

### M/S VIBHOR VAIBRAV INFRA PRIVATE LIMITED CIN: U46201UP2001PTC136919

STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2023

I. CONTINUING OPERATIONS       19       20889.94         2 Other Income       20       230.31         TOTAL INCOME       Total       21120.25         3 EXPENSES       a Cost of Material Consumed       -       -         b Purchase of Stock in Trade       21       18390.74         c Change in Inventories of Finished Goods       22       -564.04         Work in Progress & Stock in Trade       23       471.55         d Employee Benefit Expenses       23       471.55         e Finance Costs       24       269.57         f Depreciation & Amortisation Expenses       10       99.20         g Other Expenses       25       588.42         YOTAL EXPENSES       Total       19268.46	31.03.2022 19188.5 337.5 18828.6 14329.7 2105.6 534.7 260.6 76.8 505.6 17912.8
20   230 31   TOTAL INCOME   Total   21120.25	337.5 18526.0 14329.1 2105.6 534.7 260.6 76.6 505.0
### TOTAL INCOME  ### TOTAL IN	18826.0 14329.1 2105.6 534.7 260.6 76.6 505.0
3 EXPENSES  a Cost of Material Consumed	14329.9 2105.8 534.7 260.6 76.8 505.6
a Cost of Material Consumed b Purchase of Stock in Trade	2105.9 834.7 260.6 76.8 505.5
a Cost of Material Consumed b Purchase of Stock in Trade 21 18390.74 c Change in Invaniories of Finished Goods, 22 -564.04 Work in Progress & Stock in Trade d Employee Benefit Expenses 23 471.55 e Finance Costs 24 269.57 f Depreciation & Amortisation Expenses 10 59.20 g Other Expenses 25 588.42	2105.9 834.7 260.6 76.8 505.5
b Purchase of Stock in Trade 21 18390.74 c Change in Inventories of Finished Goods, 22 -564.04 Work in Progress & Stock in Trade d Employee Benefit Expenses 23 471.55 e Finance Costs 24 269.57 f Depreciation & Amortisation Expenses 10 59.20 g Other Expenses 25 588.42	2105.9 834.7 260.6 76.8 505.5
c Change in Inventories of Finished Goods.  Work In Progress & Stock In Trade  d Employee Benefit Expenses 23 471.55  e Finance Costs 24 269.57  f Depreciation & Amortisation Expenses 10 59.20  g Other Expenses 25 588.42	2105.9 834.7 260.6 76.8 505.5
Work in Progress & Stock in Trade         23         471.55           d Employee Benefit Expenses         23         471.55           e Finance Costs         24         269.57           f Depreciation & Amortisation Expenses         10         99.20           g Other Expenses         25         588.42	534.7 260.6 76.8 505.5
e Finance Costs         24         269:57           f Depreciation & Amortisation Expenses         10         99:20           g Other Expenses         25         588:42	260.6 76.8 505.5
f Depreciation & Amortisation Expenses 10 \$9.20 g Other Expenses 25 588.42	76.8 505,5
g Other Expenses 25 588.42	505,5
***************************************	
	17912.5
4 Profil / (Loss) before Exceptional & Extraordinary Items Total 1864.80	613.1
8 Tex ((1+2)-3)	014.1
6 Exceptional items	
6 Profit / (Loss) before Extraordinary items & Tax (4+/-5) Total 1854-80	613.1
7 Extreordinary items -	
8 Profit / (Loss) before Tax (6+/-7) Total 1854.80	613.1
····	
9 Tax Expensos	
a Current Tax Expenses for Current Year 439.50	246.1
b MAT Credit (Where applicable)	
Current Yax Expenses Retaling to Prior Years 167.53	25.5
d Net Current Tax Expenses 607.03	271.6
e Deferred Tax Asset / (Liability) -4.65 Total 511.66	<del>-8 2</del> 279.8
10 Profit / (Loss) from Continuing Operations (84)- 9) 1253.13	223.7
10 Profit / (Loss) from Continuing Operations (8+)- 9) 1253.13	333.2
11A Minority Interest -327.28	٠
118 Profit attributable to Shareholders 1580.41	333.2
11 Profit / (Lass) from Discontinuing Operations Before Tax -	•
12 Tax Expenses of Discontinuing Operations	
13 Profit / (Loss) from Discontinuing Operations After Tax (11+/-12)	•
14 Profit / (Loss) For the Year (10+/-13) Total 1680.49	333.2
15 Earning per Share (of Re.10/- each):	
<b>a</b> Basic 251,10	55.05
b Diluted 261.10	55.05
ignificant Accounting Policies & Notes on Account 26	
in terms of our report attached For and on behalf of the Bo	oard of Directors
For Rishi Kapoor & Company	
Chartered Accountants	1 -74.1
FRNo. 006615C	1/1/1
Jakob Salaharan	Ar \

(VIBHOR TYAGI)

DIRECTOR Din No:01797579

(PRAVEEN TYAGI) DIRECTOR DIn No:00834280

(RISHI KAPOOR)
PARTNER
M. No.076483
Place: Ghaziabad
Date: 02.09.2023

Date : 02.09.2023 UDIN : 23075483857 X B M | 1024 NOTES ON ACCOUNT

(Re. in Lakhs)

				AS AT 3	1.63,2023	A5 A7 3	1.03.2022
No. ·	1			Number	Amount	Number	Amount
SHAR	RE CAPITAL						
a A	AUTHORISED CAPITAL						
	Equity shares of Rs. 10/- each with voting rights			10000000	1900.66	10000000	1900.6
			Total	100000000	1000,00	10000000	1000.
b 15	SSUED, SUBSCRIBEO & FULLY PAID UP CAPITAL						
	Equity shakes of Rs. 10/- each with voting rights			605300	50.53	605300	80.6
			Total	605300	60.53	605300	60.
В	(i) Reconciliation of the number of shares and amount out	standing at the begin	ning and at the e	nd of the reporting	ig period		
	Particulars			No of Equity Shares	Amount	No of Equity Shares	Amount
	Equity shares outlanding at the beginning of the year			605300	60.53	605300	60.6
	Share issued during the year				_		
	Share Sought back during the year				_		-
	Equity strains oustanding at the end of the year			605300	80.53	605300	60.5
	(ii) Details of shares held by each shareholder holding mo	ra than 5% shares.	··				
				As at 31 M	tarch, 2023	As at \$1 M	arch, 2022
	Class of shares / Name of shareholder			Number of shares held	% holding in that class of	Number of shares held	% holding in
				SUSING HERS	NAC CHES ():	SURLED DOM	thet class of
		As Per Annexure	"A" Alteched				
	(iii) Details of stage holding of the Promotors	<u>, _</u>					
		As	et 31 March, 20	23	As	at 31 March, 20:	22
	Name of the Promotor	Number of shares held	% holding in that class of shares	(%) Change	Number of shares held	% holding in that class of shares	(%) Change
		As Per Annexure	"6" Attached	· · · · · · · · · · · · · · · · · · ·			

Agross x/h/t

### M/S VIEHOR VAIBHAV INFRA PRIVATE LIMITED

Note No 2 RESERVES & SURPLUS		As at 31s) h	larch, 2023	As at 31st is	(Rs. tr Lak Harch, 2022
Securities Premium					
Opening Balance		1819.88		1819 88	
Less : Difference of Socurties Premium on change in s Closing Belance	SUDSECTION Y	387.16		0.00	
Profit & Loss Account			1432.72		1819
Opening Balance		4984.59		4774 33	
Profit/(Loss) on loss of change in subsidiary		842 07		4551 35 0.00	
Add ; Net Profit / (Net Loss) for the year		1580.41		333.24	
Closoty Batance			7407 07		4984
	Total Ra	-		-	
	1000708	-	8839,79	-	5804
Note No 3					
LONG TERM BORROWINGS		Current	Non Current	Current	Non Curren
Secured Loans		Maturities	Maturities	Maturities	Maturities
Term Loans From Banks					
Processing		198.15	520.13	145 95	478
From Others		15.13	438 16	1932.06	1817
			100 10	7406.00	12)/
Unsecured Loans					
From Related Parties From Others		-	693.53		414
From Others		•	651.32	-	1558
	Total	213,28	2503.14	2020.00	
in the opinion of the Board of Directors, the company has utili-		m banks forations not	ituande and others	2079.63	4259
		THE BOARD COUNTY OF THE BEAT	MANAGE AND ADDRESS	british tot sie brubo	SO FOR WITHOUT IT
Note No 4					
OTHER LONG TERM LIABILITIES					
Security Deposit			1324.94		2235
Deposit against Joint Venture Agreement			2394 81		0
Greater Norda Industrial Development Authority					3153.
(Batances of GNtDA is subject to confirmation ) Urmays Infrabuild Private Limited					
(Deposit against AMC and IFMS)			•		354.
(Cohon abanetion on the 1951	Total	-	4219.76	_	***
Balance of Security Deposits are subject to confirmation.	- 44441	_	46.10.70		<del>5744</del> .
LONG TERM PROVISIONS  No Provision for grabuly is made as there is no Liability for the	same The same is o	ealt on ceah Basis			
	e same. The same is a	deat on ceah Basis			
No Provision for grabuly is made as there is no Leabuity for the Note No 6	same. The same is o	dealt on ceah Basks			
No Provision for grabuly is made as there is no Leabuity for the Note No 6 SHORT TERM BORROWINGS	e same. The same is a	lean on cash Basis			
No Provision for grabulty is made as there is no Leability for the Note No 6 SHORT TERM BORROWINGS Loans repayable on Demand From Banka State Bank of India	e same. The same is o	dean on cash Basis	737 28		701:
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans replayable on Demand  From Banks  State Bank of Indus  Hypothecation of Stock and Book Debts)	a same. The same is c	ieat on caah Basis			701:
No Provision for grabuity is made as there is no Leability for the Note No 6 SHORT TERM BORROWINGS Loans replayable on Demand From Banks State Bank of Indus (Hypothecation of Stock and Book Gebts) (CICI Bank Ltd)	e same. The same is c	ieall on cash Basis	737 28 344 69		701 :
No Provision for grabulty is made as there is no Leability for the Note No 6 SHORT TERM BORROWINGS Loans repayable on Demand From Banka State Bank of India (Hypothecation of Stock and Book Debts) (CICI Bank Ltd. (Hypothecation of Stock and Book Debts)		Peat on cash Basis	344.69		
No Provision for grabuity is made as there is no Leability for the Note No 6 SHORT TERM BORROWINGS Loans replayable on Demand From Banks State Bank of Indus (Hypothecation of Stock and Book Gebts) (CICI Bank Ltd)		feat on cash Basis			
No Provision for grabulty is made as there is no Leability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Dermand  From Banka  State Bank of Indea  (Phypothecation of Stock and Book Debts)  ICICI Bank Ltd  (Phypothecation of Stock and Book Debts)  Current Maturities of Long Term Borrowings (Note No. 3)		feation cash Basis	344.69		146.1
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of India  (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd  (Hypothecation of Stock and Book Debts)  Current Maturities of Long Term Borrowings (Note No. 3)  From Other Parties.		fealt on cash Basis	344.69 198 15		146.1
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks  State Bank of India  (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd  (Hypothecation of Stock and Book Debts)  Cuttent Maturities of Long Term Borrowings (Note No. 3)  From Other Parties  Cuttent Maturities of Long Term Borrowings (Note No. 3)	Tabel		344.69 159.15 15.13	_	146. 1932.
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of India  (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd  (Hypothecation of Stock and Book Debts)  Current Maturities of Long Term Borrowings (Note No. 3)  From Other Parties.	Tate( od is borrowings from tied in the bank or fina	n banks and other final model insulutions are in	344.69 158 15 15 13 1296.28 noisi institutions por	ooks of accounts	146.1 1932.(
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand  From Banka  State Bank of India  (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd  (Hypothecation of Stock and Book Debts)  Current Maturities of Long Term Borrowings (Note No. 3)  From Other Partics  Current Maturities of Long Term Borrowings (Note No. 3)  In the opinion of the Board of Directors, the company has oblight.  The Board of Directors has informed that all statements submit the Board of Directors has informed that all the charges are de-	Tate( od is borrowings from tied in the bank or fina	n banks and other final modal insulutions are in	344.69 158 15 15 13 1296.28 noisi institutions por	ooks of accounts	146.1 1932.(
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans regressible on Demand From Banks State Bank of India Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) Current Maturities of Long Term Borrowings (Note No. 3) From Other Parties. Current Maturities of Long Term Borrowings (Note No. 3) In the opinion of the Board of Directors, the company has utilize. The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are do.	Total od its borrowings from tied in the bank of fing uly created, registeres	n banks and other final modal insulutions are in	344.69 158 15 15 13 1296.28 noisi institutions por	ooks of accounts	146.1 1932.0 2760.8 For which II was
No Provision for grabulty is made as there is no Liability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand  From Banks  State Bank of indu  (Hypothecation of Stock and Book Debts)  (CICE Bank Ltd  (Hypothecation of Stock and Book Debts)  Current Materities of Long Term Borrowings (Note No. 3)  From Other Parties.  Current Materities of Long Term Borrowings (Note No. 3)  in the opinion of the Board of Directors, the company has oblize.  The Board of Directors has informed that all statements submit the Board of Directors has informed that all the charges are do.  Note No 7  TRADE PAYABLES-BILLED	Total od is borrowings from ited in the bank or fina uly created, registered iclosed)	n banks and other final modal insulutions are in	344 69 158 15 15 13 1296.28 noisi institutions pur agreement with be Registrar of Compa	ooks of accounts	146.1 1932.0 2760.8 for which it was 3794.3
Note No 6  SHORT TERM BORROWINGS  Loans replayable on Demand From Banks State Bank of India Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) Current Maturities of Long Term Borrowings (Note No. 3) From Other Parties. Current Maturities of Long Term Borrowings (Note No. 3) in the opinion of the Board of Directors, the company has ublize. The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7  TRADE PAYABLES-BILLED Trade Payables - outstanding dues of MSME & Others (List en	Total od its borrowings from tied in the bank of fing uly created, registeres	n banks and other final modal insulutions are in	344 69 158 15 15 13 1296.28 Total institutions por agreement with bo Registrar of Compi	ooks of accounts	146.1 1932.1 2780.1 for which It was
No Provision for grabulty is made as there is no Leability for the Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand  From Banks  State Bank of indu  (Hypothecation of Stock and Book Debts)  (CIC) Bank Ltd  (Hypothecation of Stock and Book Debts)  Current Materities of Long Term Borrowings (Note No. 3)  From Other Parties.  Current Materities of Long Term Borrowings (Note No. 3)  in the opinion of the Board of Directors, the company has oblize.  The Board of Directors has informed that all statements submit the Board of Directors has informed that all the charges are do.	Total od its borrowings from ited in the bank or fina uly created, registered iclosed) Total ate to give the details of at. No Company has	n banks and other from sections are in end satisfied with the end satisfied with the form who parties in the form who been stuck off, from who been stuck off, from which sections are sections as the form the form the form stuck off, from which sections are sections as the form the	344 69 158 15 15 13 1296.28 noisi institutions pur agreement with be Registrar of Compa 3988.14	ooks of accounts anies	146.1 1932.0 2760.1 for which it was 3794.3
Note No 6 SHORT TERM BORROWINGS Loans repayable on Demand From Banks State Bank of indu Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (Current Materities of Long Term Borrowings (Note No. 3) From Other Parties Current Materities of Long Term Borrowings (Note No. 3) in the opinion of the Board of Directors, the company has ublize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7 TRADE PAYABLES-BILLED Trade Payables - outstanding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As told by the management of the company that it is no possible Further the management has also confirmed that during the year	Tabel od its borrowings from ited in the bank or final uly created, registered iclosed)  Total ele to give the details of at. No Company has in no date as due date for	n banks and other force motal institutions are in and salisfed with the and salisfed with the force of the parties in the force over stuck off, from wire geeing purpose.	344.69 158.15 15.13 1296.28 Tage ement with be registrar of Compa 3988.14 3988.14 The of MSME and contact the company h	ooks of accounts anies  n MSME, as done any transac	146.5 1932.0 2780.5 for which it was 3794.3 3794.3
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks  State Bank of Indu Hypothecation of Stock and Book Debts)  ICICI Bank Ltd (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd (Hypothecation of Stock and Book Debts)  Cutrent Maturities of Long Term Borrowings (Note No. 3)  From Other Paniles Current Maturities of Long Term Borrowings (Note No. 3)  In the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di  Note No 7  TRADE PAYABLES-BILLED  Inade Payables - outstanding dues of MSME & Others (List en  Balances of Trade Payables are subject to confirmation.  As told by the management as also confirmed that during the yeal Board of Directors had informed that they had treated accounts Trade Payables ageing schedule:	Total od is borrowings from tied in the bank or fina uly created, registered iclosed)  Total iclosed)  Total ar. No Company has in ng dale as due dale fo  Oots	n banks and other from sections are in end satisfied with the end satisfied with the form who parties in the form who been stuck off, from who been stuck off, from which sections are sections as the form the form the form stuck off, from which sections are sections as the form the	344 69 158 15 15 13 1296.28 noisi institutions pur agreement with bo Registrar of Comp. 3988.14 3988.14 m of MSME and do high the company h	n MSME, as done any transa-	3794.3 3794.3 ctions.
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks  State Bank of Indu Hypothecation of Stock and Book Debts)  ICICI Bank Ltd (Hypothecation of Stock and Book Debts)  ICICI Bank Ltd (Hypothecation of Stock and Book Debts)  Cutrent Maturities of Long Term Borrowings (Note No. 3)  From Other Paniles Current Maturities of Long Term Borrowings (Note No. 3)  In the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di  Note No 7  TRADE PAYABLES-BILLED  Inade Payables - outstanding dues of MSME & Others (List en  Balances of Trade Payables are subject to confirmation.  As told by the management as also confirmed that during the yeal Board of Directors had informed that they had treated accounts Trade Payables ageing schedule:	Tabel od its borrowings from ited in the bank or final uly created, registered iclosed)  Total ele to give the details of at. No Company has in no date as due date for	n banks and other final michal institutions are in and satisfied with the and satisfied with the of the parties in the foot been stuck off, from we or egeing purpose.	344 69 158 15 15 13 1296.28 noisi institutions pur agreement with bo Registrar of Comp. 3988.14 3988.14 m of MSME and do high the company h	ooks of accounts anies  n MSME, as done any transac due date of payme	146.5 1932.0 2780.5 for which it was 3794.3 3794.3
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of Indu Hypothecation of Stock and Book Debts) (CICI Bank Ltd (Hypothecation of Stock and Book Debts) (CICI Bank Ltd (Hypothecation of Stock and Book Debts) (Cutrent Maturities of Long Term Borrowings (Note No. 3) From Other Parties. Current Maturities of Long Term Borrowings (Note No. 3) in the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7  TRADE PAYABLES-BILLED Trade Payables - custimoding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As tool by the management has also confirmed that during the yeal Board of Directors had informed that they had treated accounts Trade Payables ageing schedule:  Particulars	Tabel od its borrowings from tted in the bank or fina uly created, registered iclosed)  Total site to give the details of ar. No Company has in pd date as due date to Cotts Less than 1	n banks and other final michal institutions are in and satisfied with the and satisfied with the of the parties in the foot been stuck off, from we or egeing purpose.	344 69 159 15 15 13 1296.28 noted institutions por a agreement with be Registrar of Compa 3988.14 3988.14 m of MSME and not high the company h	n MSME, as done any transa-	146.5 1932.0 2760.6 for which it was 3794.3 Ctions.
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of India (Hypothecation of Stock and Book Debts) (CCI Bank Ltd (Hypothecation of Stock and Book Debts) (CCI Bank Ltd (Hypothecation of Stock and Book Debts) (Cutrent Maturities of Long Term Borrowings (Note No. 3) From Other Partics Cutrent Maturities of Long Term Borrowings (Note No. 3) in the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7  TRADE PAYABLES-BILLED Trade Payables - curstimding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As told by the management has also confirmed that during the yea Board of Directors had informed that they had treated accounts Trade Payables ageing schedule:  Particulars  As at 31 March, 2023	Tabel od its borrowings from tted in the bank or fing uly oreated, registered iclosed)  Total side to give the details of ar. No Company has in g date as due dele to Oots Less than 1 Year	n banks and other farge social institutions are in end satisfed with the end satisfed with the of the parties in the foci been stuck off, from with or ageing purpose.	344.69 159.15 15.13 1296.28 noisi institutions pur agreement with bo Registrar of Compa 3988.14 3988.14 m of MSME and not high the company h	ooks of accounts arries  n MSME, as done any transac  due date of payme  More than 3  Years	146.5 1932.0 2780.8 1for which it was 3794.3 3794.3 Ictions.
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of Indu Hypothecation of Stock and Book Debts) (CICI Bank Ltd (Hypothecation of Stock and Book Debts) (CICI Bank Ltd (Hypothecation of Stock and Book Debts) (Cutrent Maturities of Long Term Borrowings (Note No. 3) From Other Parties. Current Maturities of Long Term Borrowings (Note No. 3) in the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7  TRADE PAYABLES-BILLED Trade Payables - custimoding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As tool by the management has also confirmed that during the yeal Board of Directors had informed that they had treated accounts Trade Payables ageing schedule:  Particulars	Total od its borrowings from ited in the bank or fina uly created, registered iclosed)  Total itel to give the details of ar. No Company has no date as due date to Less than 1 Year 3430,42	n banks and other final mischipions are in and salisfied with the land salisfied with the formation of the parties in the forebeen stuck off, from with regeing purpose.  Landing for following 1 - 2 Years  32.47	344 69 159 15 15 13 1296.28 noisi institutions pur agreement with be Registrar of Compi 3988.14 3988.14 m of MSME and noi high the company h	n MSME.  s done any transacture than 3 Years	146.1 1932.0 2760.1 for which it was 3794.3 3794.3 ctions.
Note No 6  SHORT TERM BORROWINGS  Loans replyable on Demand From Banks State Bank of India Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) Current Maturities of Long Term Borrowings (Note No. 3) From Other Parties. Current Maturities of Long Term Borrowings (Note No. 3) In the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7 TRADE PAYABLES-BILLED Trade Payables - cutstanding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As told by the management of the company that it is not possible further the management has also confirmed that during the yeal Board of Directors had informed that they had treated accounter Trade Payables ageing schedule:  Particulars  As at 31 March, 2023 (i) Outstanding dues of MSME & Others	Tabel od its borrowings from tted in the bank or fing uly oreated, registered iclosed)  Total side to give the details of ar. No Company has in g date as due dele to Oots Less than 1 Year	n banks and other farge social institutions are in end satisfed with the end satisfed with the of the parties in the foci been stuck off, from with or ageing purpose.	344 69 159 15 15 13 1296.28 noisi institutions pur agreement with bo Registrar of Compa 3988.14 3988.14 m of MSME and not high the company h	ooks of accounts arries  n MSME, as done any transac  due date of payme  More than 3  Years	146.1 1932.0 2760.1 for which it was 3794.3 3794.3 ctions.
Note No 6  SHORT TERM BORROWINGS  Loans replyable on Demand From Banks State Bank of India Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) Current Maturities of Long Term Borrowings (Note No. 3) From Other Parties. Current Maturities of Long Term Borrowings (Note No. 3) In the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7 TRADE PAYABLES-BILLED Trade Payables - cutstanding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As told by the management of the company that it is not possible further the management has also confirmed that during the yeal Board of Directors had informed that they had treated accounter Trade Payables ageing schedule:  Particulars  As at 31 March, 2023 (i) Outstanding dues of MSME & Others	Total od its borrowings from ited in the bank or fina uly created, registered iclosed)  Total itel to give the details of ar. No Company has no date as due date to Less than 1 Year 3430,42	n banks and other final mischipions are in and salisfied with the land salisfied with the formation of the parties in the forebeen stuck off, from with regeing purpose.  Landing for following 1 - 2 Years  32.47	344 69 159 15 15 13 1296.28 noisi institutions pur agreement with be Registrar of Compi 3988.14 3988.14 m of MSME and noi high the company h	n MSME.  s done any transacture than 3 Years	146.5 1932.0 2760.6 for which it was 3794.3 3794.3 ctions.
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of indu Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (CCI) Bank Ltd (Hypothecation of Stock and Book Debts) (Current Materities of Long Term Borrowings (Note No. 3) From Other Parties. Current Materities of Long Term Borrowings (Note No. 3) in the opinion of the Board of Directors, the company has oblighted the Board of Directors has informed that all statements submit the Board of Directors has informed that all the charges are different board of Directors has informed that all the charges are different board of Directors has informed that all the charges are different board of Directors has informed that all the charges are different board of Directors that informed that all the charges are different by the management of the company that it is not possible further the changement has also confirmed that during the year Board of Directors had informed that they had treated accounts trade Payables ageing schedule:  Particulars  As at 31 March, 2023 (i) Outstanding dues of MSME & Others Total	Total od its borrowings from ited in the bank or fina uly created, registered iclosed)  Total itel to give the details of ar. No Company has no date as due date to Less than 1 Year 3430,42	n banks and other final mischipions are in and salisfied with the land salisfied with the formation of the parties in the forebeen stuck off, from with regeing purpose.  Landing for following 1 - 2 Years  32.47	344 69 158 15 15 13 1296.28 noisi institutions pur agreement with bo Registrar of Compa 3988.14 3988.14  m of MSME and no high the company h periods from the	ooks of accounts arries  If MSME, as done any transacture due date of payme More than 3 Years  269.33	146.5 1932.0 2780.8 10r which it was 3794.3 3794.3 Cilons.
Note No 6  SHORT TERM BORROWINGS  Loans repayable on Demand From Banks State Bank of India Hypothecation of Stock and Book Debts) ICICI Bank Ltd (Hypothecation of Stock and Book Debts) ICICI Bank Ltd (Hypothecation of Stock and Book Debts) Current Maturities of Long Term Borrowings (Note No. 3) From Other Parties Current Maturities of Long Term Borrowings (Note No. 3) In the opinion of the Board of Directors, the company has utilize The Board of Directors has informed that all statements submit The Board of Directors has informed that all the charges are di Note No 7  TRADE PAYABLES-BILLED Trade Payables - curstimding dues of MSME & Others (List en Balances of Trade Payables are subject to confirmation. As lold by the management has also confirmed that it is not possilifurities interreported that in it is not possilifurities interreported that the management has also confirmed that during the year Board of Directors had informed that they had treated accounts Trade Payables ageing schedule:  Particulars  As at 31 March, 2023 (i) Outstanding dues of MSME & Others Total  As 41 31 March, 2022	Tatal od its borrowings from ted in the bank or final uly created, registered toolsed)  Total ole to give the details of an No Company has not detected as due date to Cotta Less than 1 Year.  3430.42	of banks and other forget middle freshlit made and salusfed with the land salusfed with the parties in the footbeen stuck off, from we regeing purpose.  1 - 2 Years  32.47  32.47	344 69 159 15 15 13 1296.28 noisi institutions pur agreement with be Registrar of Compi 3988.14 3988.14 m of MSME and noi high the company h	n MSME.  s done any transacture than 3 Years	146.5 1932.0 2760.6 for which it was 3794.3 Ctions.

### M/S VIBHOR VAIBHAV INFRA PRIVATE LIMITED

M/S VIBHOR VALBH	kav infra private limited	
		(fis. in Laiths)
Note No 4	Au at 31st March, 2023	As at 31st Merch, 2022
OTHER CURRENT LIABILITIES		
GST Payable	•	65.96
TDS & TCS Payable	33 13	72.42
PE Payable (Paid on 15/04/2023)	2 2 7	2 37
ESI Poyable (Paid on 22/04/2023)	0,21	0.42
Salary Payable	83 OS	48.52
Directors' Salary Payoble	9.84	40.90
Professional Charges Payable	7 44	2.79
Audd Fea Payaole	1200	15 00
Telephone & Internet Charges Payable	0.15	0 32
Electricity Charges Payable	1.09	0.90
Other Expanses Payable		1.61
Corporate Social Responsibility Expenses Payable	5 66	•
Interest Psyable on Debentures	•	37 57
Advance against Sale of Land - Utmile Devi Chantable Society	35 00	35.00
Advance from Customers	2778 53	2430.63
(List enclosed) Total	2945.32	2754.92
Salance of Advance from customers are subject to confirmation		
Maradia A		
Note No 9 SHORT TERM PROVISIONS		
Provision For Income Tax	439 60	248.13
Total	439.50	246,13
1014	-37.80	491.13
Note No 11		
NON CURRENT INVESTMENTS		
(nyestment in Lask)	58.42	68.42
States of Indian Mercantile Cooperative Bank Limited	500	500
Investment in Shares	3.40	3.40
Investment in VVIPL BCPL - JV (Share 51%)	30.54	32.66
Investment in VVIPs, KKR JV (Shisra 51%)	0.08	52.00
Investment in VVIPc KVS JV (Snare 36%)	0.22	•
Investment in House Property - Guest House	681 80	961 80
Advance for Purchase of Property		303 98
trivestment in Share Capital of Splitaire Introhome Private Circled	1973 33	323 BS
Investment in VVIP EMS Intratrionile (Partnership Firm) - Share 13 (%)	386 89	•
Investment in Ptot in Sakandarebad	32,43	•
Total	3162.10	1076,45
	<del></del>	
Note No 12		
DEFERRED TAX ASSETS (HET)		
Deferred tax is accounted for by computing, the tax effect of timing difference of (	Depreciation that anses during, the year and reverse in sub-	equent year. Dunng the
year Deferred Tax Liability of Rs. 4,64,852/- has been recognised and bebied in	the statement of Profit & Loss account	•
Opening Balance	79 98	86 19
Less -Ofference on account of change in Subsidiary	-4 35	
Defended Tax Asset F (Liability ) during the Year	465	821
Total	70.98	79.61
	·····	
Note No 13		
OTHER NON CURRENT ASSETS		
Deposit against Flat cases	31 35	31.35
Deposit with Amari Yaday	663	32_16
Deposit with Electricity Department	57 67	54.35
Security Deposit / Withheld / Retention Money (Net)	411.38	1050 57
Deposit against Rent	0.52	0.28
Deposit with Sales Tax / VAT Department	•	2.09
Copesit with IGE	4 05	•
Total	£13.67	1290.78
Balanca of Depose against File) cases and Aman Yaday are subject to confirmation	an	

Aily)

### VIBHOR VAIBHAV INFRAHOME PRIVATE LIMITED

# PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS AT 31st MARCH, 2023

PARTICULAR 3													
13264   110   13264   52.31   3163.2022   7FAR   SUBSPICARY   3163.2023   31	S.NO.	PARTICULARS		ĄŢ	o) o)	BLOCK DELETIONS ON ACCOUNT OF			O 6 P R FOR THE	ECIATION DEDUCTION ON ACCOUNT OF		.π Α Τ	
13264         13264         52.31         391         65.22         76.42           73944         110         240,54         193.54         8.49         7.20.03         3951           1897         110         240,54         193.54         4.16         7.16         17.46         13.31           4887         186         4.170         170.56         4.16         7.170         45.24         3.95.2           43.34         4.170         173.06         2.31         7.174.5         175.37         107.3           43.34         4.118         7.20         47.16         7.20         47.16         7.175.37         107.3           46.83         0.73         4.34         4.118         7.20         4.116         7.175.37         107.3           21.65         7.         4.34         4.118         7.20         4.116         7.175.37         107.3           21.65         7.         4.34         4.118         7.20         4.116         7.175.37         107.3           21.65         7.         4.24         7.10         2.25         7.10         2.176         7.16         7.176           20.35         7.         2.25         7.20			01.04.2	1022		CHANGE IN SUBSIDIARY	31.03.2023	31.03.2022	YEAR	SUBSIDIARY	31.03.2023	31.03.2023	31.03.2022
1877 5         187 6         188 4 6         8 4 8         8 4 8         202 03         38 51           1877 5         1877 6         170 26         4 18         174 46         173 1           488 67         188 7         170 26         4 18         174 46         173 1           488 67         186 10         170 26         4 18         174 46         173 1           488 67         186 10         173 26         2 31         175 37         10 73           415 44         186 10         173 26         2 31         175 37         10 73           415 45         186 10         173 26         2 30         2 36         176         176           415 45         18 10         18 10         17 34         4118         175 37         176           415 46         18 10         18 26         18 26         18 23         176         176         176           415 46         18 10         18 26         18 26         18 26         18 26         18 26         18 27         18 26           415 47         18 12         18 26         18 26         18 26         18 26         18 26         18 26         18 26         18 26         18 26         18 27	ibnor Va	eibhay Infrahome Private Lím. Office Building	ied:	132.64	•	•	132 64		3. 20.	•	56.22	76 42	80 37
18775         18776         170 26         4.18         7.1445         173 1           48867         188         44176         1067         231         175 27         132 2           18581         0.29         186.10         17306         231         175 37         1073           4334         186.10         17306         231         175 37         1073           44583         0.70         4763         118         176         176           46.89         0.70         4763         118         176         176         176           1589         1         2356         1         1864         1         1864         1         1864         1         176           1589         1         1089         1         1989         1         1989         1         1989         1         1989         1         1989         1         1989         1         1989         1 <td>Ø</td> <td>Plant &amp; Equipments</td> <td></td> <td>239 44</td> <td>1 10</td> <td>•</td> <td>240.54</td> <td></td> <td>8.49</td> <td>•</td> <td>202.03</td> <td>38 51</td> <td>45.90</td>	Ø	Plant & Equipments		239 44	1 10	•	240.54		8.49	•	202.03	38 51	45.90
488 67         188 67         490 65         441 75         1067         452 43         38 22           185 81         0.29         173 66         2.31         175 37         10 73           43 24         1.2         2.2 72         30 70         0.75         175 37         10 73           43 34         41.18         7.         43.34         41.18         7.         41.18         176           46 83         0.70         47.53         7.         43.34         41.18         7.         41.18         2.17           46 83         0.71         47.53         7.         18.64         7.         41.18         2.17           15 89         7.         16.99         7.         10.58         7.         10.68         7.         10.68         7.           15 80         7.         26.50         7.         2.57         7.         2.57         7.         1.58         7.         1.58         1.57         1.58         1.57         1.58         1.58         1.57         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58         1.58 <td>3</td> <td>Furniture &amp; Fectures</td> <td></td> <td>187 75</td> <td></td> <td>•</td> <td>187 75</td> <td></td> <td>4.18</td> <td>•</td> <td>174 45</td> <td>13.31</td> <td>17.49</td>	3	Furniture & Fectures		187 75		•	187 75		4.18	•	174 45	13.31	17.49
186 81         0.29         186 10         173 06         23 1         175 37         107 3           23.72         3.72         30.70         0.26         7.0         9.66         1.76           43.34         4.18         7.0         6.26         7.18	4	Vehicles - Others		488.67	1.98	٠	490 65		10.67		452 43	36 22	46.9
3272         3272         3070         026         176         176         176         176         176         176         176         176         176         176         176         176         177         178<	s,	Office Equipments		185.81	0.29	,	186.10		231	•	175,37	10 73	12.7
45.84	ø	Сотриег		32.72		1	32.72		0.25	•	30.96	1 76	200
46.83         0.70         47.63	۲.	Computer Software		4. 5. 4.		•	43.34			•	41 18	2.17	2.1
2165         0.12         2177         -         1904         -         1904         -         1904         -	olitaire B	Infrahoms Private Limited : Plant & Machinery		45.93	0.70			23 56		23.58			23.8
15 96         15 98         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.589         10.587         10.589 <td><b>c</b></td> <td>Office Equipment</td> <td></td> <td>21.65</td> <td>0.12</td> <td></td> <td></td> <td>19.04</td> <td>•</td> <td>19 Qt</td> <td>•</td> <td>,</td> <td>2.6</td>	<b>c</b>	Office Equipment		21.65	0.12			19.04	•	19 Qt	•	,	2.6
2.65         2.57         2.57         2.57         3.57 <th< td=""><td>5</td><td>Furnitare &amp; Fodures</td><td></td><td>15 99</td><td></td><td>15.95</td><td>,</td><td>10.98</td><td>,</td><td>10.99</td><td>,</td><td></td><td>in O</td></th<>	5	Furnitare & Fodures		15 99		15.95	,	10.98	,	10.99	,		in O
2073         588         -         26.50         1618         4.37         20.66         6.65           51.25         -         61.25         30.16         6.29         -         36.46         15.78           388.72         225.12         -         613.84         341.61         386.89         -         380.29         233.55           92.09         21.70         113.79         46.42         11.13         -         57.56         56.24           10.85         7.43         2.83         -         37.26         27.45         36.2         -         31.07         619           10.85         7.43         18.28         0.41         6.28         -         31.07         619           10.85         7.43         18.28         0.41         6.36         -         31.07         619	5	Computer		2.65		2.65	,	2.57	,	2.57	•		0.0
2073         588         -         26.50         1615         30.19         5.29         -         20.56         605           51.25         -         -         61.25         30.19         5.29         -         35.48         15.78           386.72         225.12         -         613.84         34161         38.69         -         36.29         233.55           92.09         21.70         -         113.79         46.42         11.13         -         57.55         56.24           34.43         2.83         -         37.26         27.45         36.2         -         31.07         6.19           10.85         7.43         -         18.28         0.41         6.28         -         6.70         11.58           10.85         27.15         16.21         -         10.85         -         6.70         11.58	7	Motor Cycle		0.53		35.0		0.44	•	0.44			0.0
& Fintures         51.25         30.19         5.26         3.546         15.78           hickes         386.72         225.12         613.64         34161         36.63         30.29         233.55           Roe Equipments         92.09         21.70         113.79         46.42         11.13         -         57.55         56.24           Roe Equipments         34.43         2.83         -         13.76         27.45         36.2         -         57.55         56.24           Hose Equipments         34.43         2.83         -         16.28         0.41         6.28         -         57.0         11.58           Hose Equipments         10.85         7.43         86.56         2174.77         1821.67         99.20         56.59         1664.28         51.050         35.59         1664.28         50.50         36.59         1664.28         50.50         35.59         16.50         35.50	ibhor V	Sibhay Infra Private Limited : Computer & Laptop		20 73	5 88	,	26.60			,	20 56	6 05	\$₹
Additives 386.72 225.12 . 613.64 34161 36.68 - 380.29 233.55 55.24 (additivery) 92.09 21.70 . 113.79 46.42 1113 - 57.55 56.24 (additivery) 34.43 2.83 . 37.26 27.45 3.62 - 31.07 6.19 . 15.8	æ	Furniture & Fixtures		51.25	٠	ı	51.25			•	35 48	15.78	21.0
Abdulinery         92.09         21.70         113.79         46.42         11.13         -         57.55         56.24           Rice Equipments         34.43         2.83         -         37.26         27.45         3.62         -         31.07         6.16           10.85         7.43         -         18.28         0.41         6.28         -         6.70         11.58           10.74 Rs.         1996.18         267.15         86.59         1664.28         540.50         3	ţ	Motor Vehicles		388.72	225.12	•	613.64		38 68	ı	380.29	233.55	47.1
Roe Equipments         34.43         2.83	Ξ	Plant & Machinery		92.09	21.70	•	113.75			ı	57.55	56.24	45.6
10.85 7.43 . 18.28 0.41 6.28 . 6.70 11.59 TOTAL Rs. 1996.18 267.15 88.56 2174.77 18.21.67 89.20 56.59 1664.28 510.50 3	12	Other Office Equipments		34.43	2.83	٠	37.26			1	31.07	8 18	<b>6</b> 0
1896-18 267-15 88,56 2174,77 1621-67 89,20 56,59 1684.28 510.50	nterngibi 1	8 Assets : Software		10.85	7.43		18.28			•	6.70		10.4
		TOTAL Rs.		1996.18	267.15		5 2174.77	1621.67	02.88		1664.78	510.50	374.51

PREVIOUS YEAR Rs. 1910.31 88.68 2174.77
All Registered Title deeds of the immovable Properties are held in the name of the Company.
That during the year Company has not done any revaluation of its Property, Plant & Equapment and inlangible Assets.

### M/S VIBHOR VAIBHAY INFRA PRIVATE LIMITED

No 14 NVENTORIES (As Taken, Valued & Centring by the Management of The Co Cooling Stock including WIP						
VVENTORIES (As Taken, Valued & Certified by the Management of The Co Closing Stock including Wiff		A 34	March, 2023			{Rs. in Lakhs}
Closing Stock including WIF			Marcin, 1945		As at 31st March, 2	R022
	mpany]					
			5676.20			9223 34
Land Parçets	Total		510 98 6387.18		-	714 83
	104.		6101.10	<u>.</u>	-	8934,17
No 16						
RADE RECEIVABLES (To the extent considered good)						
Secured, considered good Unsecured, considered good			-			
Doublish			3886 00		Z191 96	
(Ush enclosed)			3668 00		2191 66	
Less Provision for couptful trade receivables			<u> </u>	3688 00		2191 96
	Total					
Trade Receivables againg schedule (As told by the Manager				3688.00	_	2191.66
Particultura		ing for following	perioda from du	date of Paymen	it i	
	Less than 5		1 Year - 2 year		More than 3	Total
As as 31pt March, 2023	Months 6	Months - 1 year	17	2 10011 2 3 3 4 5 1	Years	
(r) Underputed Trade Receivables - considered good	3306.84	249.46				
(ii) Undisputed Trade Receivables - considered Doubeld	3800,04	249.49	131 68			3688 00
(tk) Disputed Trade Receivables - considered good					•	
(iv) Disputed Trade Receivables - considered Doubtful						
Total	3106.84 -	241.48	131.68			3884.00
As at 31st March, 2022						
(i) Underputed Trage Receivables - considered good	1728 32		205 25	96 22	162 17	2191 98
(ii) Undesputed Trade Receivables - considered Doubdul		-		-	192, 17	- ₹191 Mg
(Iti) Disputed Trade Receivables - considered good				•		
(IV) Disputed Trade Receivables - considered Doubtful Total	1728.32	- · · · · · · · · · · · · · · · · · · ·	<del></del>		·	
At told by the management of the Company, bolences of Trade Re	STERO SEE SUB-SEE TO COO	fernature Franker	205.25	96.22	152.17	2191,96
has been stuck off, from weigh the company had made any transa	Shorty	an assessment, Francisco	and section in the se	mis couthurs ma	country the year, No	Company
Fixed Deposits with Scheduled Hanks						25.31
Fluid Deposits with Scheduled Banks egainst Bank Guaranio Balances with Scheduled Banks	<del>•</del>		35 78 2701 02 128 58			25.31 11.75 1942.62
Fluid Deposits with Scheduled Banks against Bank Guarante	o Todat	-			_	11.75
Fixed Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks		<u>-</u>	2701 02 128 68		=	11.75 1942.62 451.40
Fluid Deposits with Scheduled Banks against Bank Guarante		Ξ	2701 02 128 68		Ξ	11.75 1942.62 451.40
Pixed Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks p. • \$7		=	2701 02 128 68	<b>(</b> 4)	Ξ	11.75 1942.62 451.40
Fixed Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks b. • 97 ORT TERM LOANS & ADVANCES Sundry/Other Advances (List enclosed) Loans and Advances to KMP & Raisted Panice :	Tolat	=	2701 02 128 68	(%)	Ξ	11.75 1942.62 451.40
Fixed Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks  D. • \$7  ORT TERM LOANS & ADVANCES  SundryOffer Advances (List enclosed) Loans and Advances to KMP & Related Parties:  Secured, considered good	Total	<u>-</u>	2701 02 128 68	(%)	Ξ	11.75 1942.62 451.40
Fluid Deposits with Scheduled Banks against Bank Guarante Baiks Scheduled Banks  b. • 57  ORT TERM LOANS & ADVANCES  Sundry/Otter Advances (List enclosed)  Loans and Advances to KMP & Raisted Parties:  Secured, considered good  Unrecovers, considered good	Tolat	502 40	2701 02 128 68	(%) 8.55		11.75 1942.62 451.40
Fixed Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks  D. • \$7  ORT TERM LOANS & ADVANCES  SundryOffer Advances (List enclosed) Loans and Advances to KMP & Related Parties:  Secured, considered good	Total		2701 02 128 68		···	11.75 1942.62 451.40
Fixed Deposits with Scheduled Banks against Bank Giverence Balances with Scheduled Banks  5. • \$7  DRT TERM LOANS & ADVANCES  Sundry/Other Advances (List enclosed)  Lasas and Advances to KMP & Related Panies: Secured, considered good  Deposition of the Committee of the Committe	Total	502 40 502 40	2701 02 128 68		552 46 592 46	11.75 1942 62 451 40 2431.97
Place Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks  5. • \$7  DRT TERM LOANS & ADVANCES Sundly/Other Advances (List enclosed) Loans and Advances to KMP & Related Parties : Secured, considered good Deposition of Control of Control Banks and Advances to Sundly Control of Co	Total		2701 02 128 56 2884.06		···	11.75 1942.62 451.40
Pland Deposits with Scheduled Banks against Bank Guarante Balancas with Scheduled Banks  5. • \$7  DRT TERM LOANS & ADVANCES Sundry/Other Advances (List enclosed) Loans and Advances (List enclosed) Loans and Advances to KMP & Raisted Panies: Secured, considered good Depositives, considered good Depositive Rust enclosed; Lean Provison for deutiful Sundry / Citier Advances Loans and Advances to Suppliers & Others Secured, considered good	(%) 9-27	502 40	2701 02 128 56 2884.06	8 \$ \$	592 46	11.75 1942 62 451 40 2431.97
Place Deposits with Scheduled Banks against Bank Guarante Balances with Scheduled Banks  5. • \$7  DRT TERM LOANS & ADVANCES Sundly/Other Advances (List enclosed) Loans and Advances to KMP & Related Parties : Secured, considered good Deposition of Control of Control Banks and Advances to Sundly Control of Co	Total		2701 02 128 56 2884.06		···	11.75 1942 62 451 40 2431.97
Fluid Deposits with Scheduled Banks against Bank Guarante Balancas with Scheduled Banks  5. • 97  ORT TERM LOANS & ADVANCES  Sundry/Other Advances (List enclosed) Loans and Advances to KMP & Raistad Panies : Secured, considered good Directures, considered good Depositus List enclosed! Less Provision for doubtful Sundry / Other Asvances Loans and Advances to Suppliers & Others Secured, considered good Unsecured, considered good Unsecured, considered good	(%) 9-27	502 40 4848,14	2701 02 128 56 2884.06	8 \$ \$	592 48 7408 41	11.75 1942 62 451 40 2431.97
Fland Deposits with Scheduled Banks against Bank Guarante Baisrcas with Scheduled Banks  5. • • • • • • • • • • • • • • • • • • •	(%) 9.27 ————————————————————————————————————	502 40	2701 02 128 56 2884.06	8 \$ \$	592 46	11:75 1942 62 451 49 2431.97
Pisad Deposits with Scheduled Banks against Bank Guarante Balancas with Scheduled Banks  Do. • \$7  ORT TERM LOANS & ADVANCES Sundry/Other Advances (List enclosed) Loans and Advances to KMP & Raisted Paniles : Becured, considered good Depositions, considered good Doubtlut (List enclosed) Leas Provision for biolotiul Sundry / Odlei Advances Loans and Advances to Suppliers & Others Secured, considered good Doubtlut (List enclosed)	(%) 9-27	502 40 4848,14	2701 02 128 56 2884.06	8 \$ \$	592 48 7408 41	11.75 1942 62 451 40 2431.97

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### M/S VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Noi+ No 19	VAIDBAV INFRA PI	For The Year Ended	(Re. In Lekha) For The Year Ended
REVENUE FROM OPERATIONS		31.03.2023	31,03.2022
Sales & Other Income Add : GST		20889.94	18168,53
Pub Got		70000 04	
Less GST		20889 94	18108.53
	Total	20889,94	12186,53
Uses the De		· · · · · · · · · · · · · · · · · · ·	
Note No 20 OTHER INCOME			
··-			
Interest (Received) on FDR Rent (Received)		109 71	109 60
Interest (Received) on Electric Security		43.86	50.07
Interest (Received) on Income Tax Retund		2 04	0 23
Interest (Received) from Others		•	4.42
Unctained Proome		-	0.81
Miscellaneous (poome		68.84	140.68
Profit from WIPL BCPL (JW) - ACP		5.64	2.24
CHAIR MAIL A GOLE (24) - MOL		0.22	11 25
	Total	230.31	337,50
Note No 21			
Purchase of Stock in Trade			
Cost of Land & Building Construction		18390.74	14329.19
	Total		<del></del>
	ISSAI	18390.74	14329.19
Note No 22 CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROG	RESS & STOCK IN	TRADE	
Opening Stock :-			
Opening Stock including WIP		8223.34	10329.33
Less: Profe(Loss) on loss of change in subsidiary		2911.18	00.0
		5312,17	10329.33
Closing Stock:			
Closing Stock including WIP		5876.20	8223.34
		5876 20	8223.34
Increase / Decrease in Finished & Semi-Finished Goods	Tetal	-584.04	2106.99
Marie Control of Contr	100		2100.98
Note No 23			
EMPLOYEE BENEFIT EXPENSES			
Salaries & Other Senants		502.13	632.81
Directors' Satary		192.50	204,00
Employers' Contribution to EPF		6.26	10.07
Employers' Contribution to ESIC		8.81	2.21
Staff Weffare		8 24	13,14
		717 44	862,23
Less: Cost Allocated to Cost of Construction		245.89	227.48
	Total	471.55	834,74

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### M/S VIBHOR VAIBHAV INFRA PRIVATE LIMITED

Note No 24 FINANCE COSTS	For The Year Ended	(Rs. in Lakhs) For The Year Ended
	31.03.2023	31.03.2022
Bank Charges	232 15	75.47
Finance Charges	0.82	1.36
Interest (Paid) on Term Loan	31.70	300.11
Interest (Paid) on Debentures	313.00	353.75
Interest (Paid) on Loans	23.92	46.88
Interest (Paid) on Government Dues	35.97	33.13
have to the second of the second	637.56	810.70
Less : Cost Allocated to Cost of Construction	367.99	550.04
	Total 269.57	260.66
Note No 25		
OTHER EXPENSES		
Rent (Paid)	24.23	25.00
Stamp Duty (Paid) on Lease Agreement	7.93	35.06
Printing & Stationery	11.Bt	-
Telephone & Mobile Charges	5.89	9.37
Postage, Courier & Internet Charges	3.30	5.24
Rates & Taxes	10.06	5.44
Electricity & Generator Running Charges	77 <sub>-</sub> 46	
Travelling & Conveyance		35.68
Vehicle Running and Maintenance	78.87	60.11
Repair & Maintenance	6.93	7.48
Legal & Professional Charges	51.26	42.60
Fees & Subscription	152.66	121.99
Auditor Remuneration	4.29	8.64
insulance	12.00	15.00
	13.64	10.12
Miscellaneous Expenses Rebate and Discount	2.46	1.91
	7.83	29.95
Charity & Donation	15.91	3.36
Festival Expenses	2.40	10.82
Business Promotion	4.32	5.15
Service Tax (Paid)	1.16	3.23
GST / VAT (Paid)	21.47	4.12
Computer Running Expenses	1.31	1.94
Tender Expenses	0.58	3.38
Corporate Social Responsibility Expenses	14.56	11.32
Premium on Redemption of Debertures	1 03	•
Amount Written Off	6.06	•
Fine & Penalty	8 36	4 69
Loss from VVIP KKR JV & BCPL JV	2.34	•
Advertisement	39.33	68.94
	589.46	505.52
Less: Cost Allocated to Cost of Construction	1.03	
T	ota: 588.42	505.52

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### VIBHOR VAIBHAV INFRA PRIVATE LIMITED CIN: U45201DL2001PTC111999 CONSOLIDATED CASH FLOW STATEMENT

		Year ended	(Rs. in Lakha) Year ended
	PARTICULARS	J1st Mar 2023	31st May 2022
		(Rs.)	(Rs.)
A	CASH PLOY FROM OPERATUSE ACTIVITIES:		4.40.41
	Hat graffly (freed after the rest and lacken tos	110.2-2111	613.11
	Add: Profit on change in Substitizity	P42.07	
	Louis Interest Rossivol	111.76	114.20
	Add: Non Cash Item Items		
	Depreciation	42.61	76.8
	Interest Paid	269.57	733.87
	Other Adjustments	4.35	
	் நாக்கம் இட் சுர்கிரிக்கதை நக்கும் நக்கும் செய்கும் சிக்கிர்கள் கோள்ளுக்க	29.1162	1309.55
	Adjustments for		
	increase/ (Decrease) in Trade payables	193.77	636,17
	Increase/ (Decrease) in other current liabilities & Provisions	-34.73	-887-44
	Increase/ (Decrease) in Shart Term Borrowings	-1485.33	-2644.80
	Increase/ (Decrease) in Other Long Term Liabilities	-1524.29	-1432,09
	(Increase)/ Decrease in Inventories	2550.99	2184.41
	(Increase)/ Decrease in Trade Receivable	-1196.04	-197.38
	(Increase)/ Decrease in Other Current Assets	107.78	597.38
	(Increase)/ Decrease in Other Non Current Assets	687.21	1152.63
	(Increase)/ Decrease in Short Term Loans & Advances	2652.33	-1107.94
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	4563.34	210.42
	Less :- Direct Taxes Paid (Net of Refund)	167.53	25.52
		4395.61	164.91
В	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property Plant and Equipment and Capital WIP	-178.59	-85,88
	Purchase / (Sale) of Investments	-2086.64	~11.25
	Decrease in Goodwill on account of change in Subsidiary	834.17	
	Interest Received	111.76	114.25
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	-1319.31	17.13
c	CASH FLOW FROM FINANCING ACTIVITIES:		
	Increase/ (Decrease) in Long term borrowings	-1966.76	753.80
	Increase/ (Decrease) in Securities Premium due to change in Subsidiary	-387,16	
	Interest Paid	-269.57	-733.87
	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	-2623.49	19.93
	Net increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	453.01	221.97
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS		
	Cash and cash equivalents as at beginning	2431.07	2209,10
	Cash and cash equivalents as at and	2884.08	2431.07
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	453.01	221,97

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The accompanying notes form an integral part of the Financial Statements
As per our report of even date attached
For Rishi Kapoor & Company

Chartered Accountants FRNo.006635C

ikishi Kapoun

M.No.075483

Place : Chaziabad

Date: 102.09.2023 JUDIN: 23075483BGXBM1024