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# INDEPENDENT AUDITORS' REPORT

To The Members of Pancham Realcon Private Limited

Report on the Audit of the Consolidated Financial Statements

### Opinion

We have audited the accompanying consolidated financial statements of Pancham Realcon Private Limited (time Holding Company") and its subsidiaries (collectively referred to as "the Group") as per list Annexed comprising of the Consolidated Balance Sheet as at 31st March 2020, the Consolidated Statement of Profit and Loss (including Other Comprehensive income, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flow for the year then ended, 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March 2020, of its consolidated loss after tax and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

## **Basis for Opinion**

We conducted our audit of the consolidated financial statements 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 Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

# **Emphasis of Matter**

We draw attention to note no. 47 to consolidated financial statements which describes the management's assessment of impact of outbreak of Covid-19 on business operations of the company. The management of the company have concluded that no adjustments are required to be made in financial statements as it does not impact current financial year, however, various preventive measures taken by Government are still in force leading to highly uncertain economic environment, therefore, the management's assessment of impact on subsequent period is highly dependent on situations/circumstances as they evolve. The company continues to monitor the impact of covid-19 on its business including its impact on customer, contractors, vendors etc. Our opinion is not modified in respect of this matter.



### Key Audit Matters

Key audit matters ("KAM") are those matters that, it but professional judgement, were or most significance in act audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we act not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

### Description of key Audit Matters

Sr. No.	Key Audit Matters	How that matter was addressed in our audit
1	Revenue recognition	report
·	storonae recognition	
	The application of Ind AS 115 accounting standard involves certain key judgment's relating to identification of contracts with customer, identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognised over a period. Additionally, new revenue accounting standard contains disclosures which involves collation of information in respect of disaggregated revenue and periods over which the remaining performance obligations will be satisfied subsequent to the balance sheet date. Refer Notes 24 to the Consolidated Financial Statements	Our audit procedure on revenue recognition from real estate projects included:  Selecting sample to identify contracts with customers, identifying separate performance obligation in the contracts, determination of transaction price and allocating the transaction price to separate performance obligation.  On selected samples, we tested that the revenue recognition is in accordance with accounting standards by  i) Reading, analyzing and identifying the distinct performance obligations in real estate projects.  ii) Comparing distinct performance performance obligations with that identified and recorded.  iii) Reading terms of agreement to
		determine transaction price including variable consideration to verify transaction price used to recognize revenue.  iv) Performing, analytical procedures to verify reasonableness of revenue accounted by the Company.
2	Pending Income Tax cases	
	The Company has pending income tax cases involving tax demands which involves significant judgment to determine possible outcome of these cases.  Refer Notes 34 to the Consolidated Financial Statements	We obtained details of all pending income tax matters involving tax demands on the Company and discussed with the Company's in house tax team regarding sustainability of Company's claim before various income tax/appellate authorities on matters under litigation. The in-house tax team of the company relied upon past legal and other rulings, submissions made by them during various hearings held; which was taken in consideration by us to evaluate management position on these tax demands.

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### Inventories

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The company's inventories comprise mainly to a fill and project in progress and building materials and consumables.

The inventories are carried at lower of cost and net realizable value NRVI. NRV of completed property is assessed by reference to market price existing at the reporting date and based on comparable transactions made by the company, and/or identified by the company for properties in same geographical area. NRV of properties under construction is assessed with reference to market value of completed property as at the reporting date less estimated cost to complete.

The carrying value of inventories is significant part of the total assets of the company and involves significant estimates and judgments in assessment of NRV. Accordingly, it has been considered as key audit matter.

Our audit procedures to assess the net realizable value (NRV) of the inventories notice the following:

We had discussions with Management to inderstand Management's process and methodology to estimate NRV, including key assumptions used and we also verified project wise un-sold area and recent sale prices and also estimated post of construction to complete projects.

# Recognition and measurement of deferred tax assets

Under Ind AS, the company is required to reassess recognition of deferred tax asset at each reporting date. The company has deferred tax assets in respect of brought forward losses and other temporary differences, as set out in Note no 5 and 32 to the Consolidated Financial Statements.

The company's deferred tax assets in respect of brought forward business losses are based on the projected profitability. This is determined on the basis of business plans demonstrating availability of sufficient taxable income to utilize such brought forward business loss.

We have identified recognition of deferred tax assets as key audit matter because of the related complexity and subjectivity of the assessment process. The assessment process is based on assumptions affected by expected future market or economic conditions.

Our Audit procedures include:

- Understood the business plans and projected profitability for the existing ongoing projects.
- We tested the computations of amount and tax rate used for recognition of deferred tax assets.
- We verified the disclosure made by the company in respect of deferred tax assets.

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### Other Information

The Holding Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's information, but does not include the consolidated financial statements and our auditor's report thereon. The other information is expected to make available to us after the date of audit report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

in connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

if, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# Management's Responsibilities 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 terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated statement of changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) amendment Rules, 2016. The respective 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 the Group 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 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 Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

# Auditor's Responsibilities for the Audit of the Consolidated Financial statements

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.



As part of an audit to accordance with GAs, we exercise professional additional and maintain professional skepticism throughout the audit. We also

- ridentify 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 emissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 Holding Company and subsidiary companies which are companies incorporated in India has adequate internal financial controls system in place and the operating effectiveness or such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 ability of the Group 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 Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditor. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are 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

- 4. As required by Section 143(3) of the Act, based on our audit we report that:
  - We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
  - b. In our opinion, proper books of account as required by law relating to the preparation of the aforesaid consolidated financial statements have been kept by the Company so far as it appears from our examination of those books.
  - c. The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flow 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 Indian Accounting Standards specified under Section 133 of the Act.
  - e On the basis of the written representations received from the directors of the Holding company and its subsidiaries which are companies incorporated in India as on 31st March, 2020 and taken on record by the Board of Directors of respective companies, none of the directors of the holding company and its subsidiaries which are companies incorporated in India is disqualified as on 31st March 2020 from being appointed as a director in terms of Section 164(2) of the Act.
  - f. With respect to the adequacy of the internal financial controls with reference to the financial statements of the Holding Company and its subsidiaries which are companies incorporated in India and the operating effectiveness of such controls, refer to our separate report in "Annexure-I".
  - g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act,: In our opinion and to the best of our information and according to the explanations given to us, no managerial remuneration was paid by the Holding company and its subsidiaries which are companies incorporated in India to its directors during the current year.
  - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The consolidated financial statements disclose the impact of pending litigations as at 31st March 2020 on the consolidated financial position of the Group.
    - ii. Provisions has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



iii There has been no delay in transferring amounts, required to be transferred, to the investor Education and Protection Fund by the Holding Company and its subsidiary companies which are companies incorporated in India during the year ended 31st March 2020.

### For BSD & Co.

Chartered Accountants Firm's Registration No: 000312S

### Prakash Chand Surana

Partner

Membership No: 010276 UDIN:25 - Cost Market & Artistic

Place of Signature: New Delhi

Date: 24th July 2020

### Annexure i

# Report on the internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

in conjunction with our audit of the consolidated financial statements of Pancham Realcon Private Limited ("the Holding Company") as of and for the year ended 31st March 2020, we have audited the internal financial controls over financial reporting of the Holding Company and its subsidiary companies which are companies incorporated in India as of that date.

### Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company and its subsidiary companies which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

### Auditor's Responsibility

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls systems over financial reporting of the company and its subsidiary companies.

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and



.3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition use of disposition of the company's assets that could have a material effect on the financial statements

# inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations or internal mancial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

in our opinion, to the best of our information and according to the explanations given to us. the Group has, in all material respects, an adequate internal financial controls system over financial reporting but requires more strengthening and such internal financial controls over financial reporting were operating effectively as at 31st March 2020, based on the internal control over financial reporting criteria established by the Group consisting the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAL.

For BS D & Co.

Chartered Accountants Firm's Registration No: 000312S

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Prakash Chand Surana

Partner M. No. 010276

UDIN: 100 100 76 MADREN. 773

Place of Signature: New Delhi

Date: 24th July 2020

# Annexure-II to the Independent Auditors' Report - 31st March 2020 on the Consolidated Financial Statements

S. No. Name of Company	Type .
Aviral Colonizers Private Limited	
2 Satkar Colonisers Private Limited	Subsidiary
	Subsidiary
3 Utkrisht Real Estate & Associates Private Limited	Subsidiary

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DIN: 63505020

Arindam Shaw Director 1018 (0815559)

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is On Remandance of the Net Denned Benefit "Illino". Veneral discordance of The Net Denned Benefit "Inc. Veneral discordance.  [otal Other Comprehensive Income for the year (comprising of rofit/(loss) for the year and other comprehensive come/(Loss))(A+B)  [otal Profit/(Loss) attributable to:   at		(15,808,332.08) (16,257,154,08)	6,485,691.73 6,779,347.11 (593,655.38
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terial concentration the Net Donnell Benefit #Loss (S. Ort Reforessant mental of The Net Dennell Benefit #Loss (Net amiliation trees)  [Total Comprehensive Income for the year (comprising of rofit/(loss) for the year and other comprehensive become/(Loss))(A+B)  [Set Profit/(Loss) attributable to:    a) Owners of the Company     b) Non Controlling Interest (their Comprehensive Income attributable to:   a) Owners of the Company     b) Non Controlling Interest (their Comprehensive Income attributable to:   a) Owners of the Company     b) Non Controlling Interest (their Comprehensive Income attributable to:   a) Owners of the Company     b) Non Controlling Interest (their Comprehensive Income attributable to:   a) Owners of the Company     b) Non Controlling Interest (their Company     c) Controlling Interest (the		(15,808,332.08) (16,257,154.08) (48,823.00	6,185,691.73 6,779,347.11 6,779,347.11 6,893,655.38
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The notes referred to above range as fategral part or Consolidated financial statements.

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For and on tachatical

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Chartered Accommunis-

from and on behalf of board of discretis-

Prakash Chand Surana

Partner

M No. 010276

CELENTHY MY DECOMOS MAIN

Vinit Goval

Director DIN 03575020 Arindam Shaw

Director DIN: 08155590

Place: New Delby Date: 24 Jul 2020

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Particulars	Tu dada karaw	Salvani in Rapelsa
Balance as at Cypen 2018		ent de la company
in the complete complete the term of the		
Baltance is at 31 March 2019	\$6,00)}	3081,(800,000
Bulance as in CApril 2019	f r	. part.

Batanes as as 28 March 19420 500,000 800,000 00

### 38 Other Cours

Verrhinable of the owners of Paneham Restoot Private Linned Description Other comprehensive Retained Farnings Lotal Other Equity Income Balance as at I April 2018 15/634,278.54 386,185,83 15,348,712.71 In this record, they accord advention for that AS TI 448,838,43 448,838.43 Point Horse for the coar-6, 29,341.11 6,779,347.11 Other Commistions of Income 593,655,38 593,655,38 Balance as at 31 March 2019 (879,841.21) 21,084,976.01 21,964,817.22 0,964,817.00 Balance as at I April 2019 8/9,841/21 2198497661 regional for AS 106. 192,215.90192,215,00 Profit blood for the year 16,257,154,00 16,351,15408 448(82200) 448 (822,00) Culier Comprehensive Encoura-Balance as at 31 March 2020 5,084,428.93 5,515,448.14 (431,019.21)

The notes referred to above fourt in integral part of Consolidated financial statements

As per our audit report of even care proched

For and on behalf or

For and on behalf at board of directors

B S D & Co.

(Regn. No., 0003128) Chartered Accountains

Prakash Chand Surana

Partner Direct
VEX. 1010276 UNX 76-14-14-14-14 A 127-7-7-3

Vinit Goyal

Director DIN: 03575020 Arindam Shaw

Director

DFN: 08155590

Place, New Della Date, 21 Jul 2020

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Sass introduction to the franchise of Section of Congress March 31, 2020.

	No. 1		distant Aspect
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	ash flow iron operating activities	Contract 2020	Эмеся дого
	rolit/pless) for the year before (4)	(21.593,048.08)	),570,433.21
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	and a factor of the control of the control	2 ± 0 ± 0 ± 0 ± 0 ± 0 ± 0 ± 0 ± 0 ± 0 ±	387. (839) i
	almures no cooperation and a constraint	SLEAVS	12,219.18
	perating profit/(loss) before working capital changes	592,961,356,82	28,135,669.55
	Chestinents for working copies	· Zang Z O By Service Com	
	overtories	e6896e712219	1.051.516.150.61
	nate Receivables	43,387 (652,25)	37,763,985,74
	eans	55,964.02	(3,461.86)
	ther binancal assets	3,784,601,00;	515,356,051
	ther Non Limancial Assets	:2,177,537,771	203,089,652.32
	rade pavable and Other Emancial and Non-Financial liabilities	(3,446,018,033.87)	235,339,633.35
	product and a successful and a successfu	(4,164,978,983.06)	(851,169,698.59)
N	et cash flow from/(used in) operating activities	(3,572,017,626.24)	(823,034,029.04)
	rect ax pard	2,594,840.00	4,122,067,00
	et cash generated from/(used in) Operating activities (A)	(3,574,612,466.24)	(827,156,096.04)
	or the general two, (two m) operating neutrices (ii)	(5,574,612,100.24)	(527,130,070.04)
в Са	ash flow from investing activities		
	irchase of fixed assets	(6,797,720.98)	(3,052,135.30)
Sa	le of fixed assets	1,505.00	7,372,00
М	ovement in Bank Deposits	(208,270,00)	(7,621,00)
	unest received	9,550,00	7,621.00
N	et cash generated from /(used in) investing activities (B)	(6,994,935.98)	(3,044,763.30)
C Ca	ash flow from financing activities		
	occed from Borrowings(net)	4,178,548,576.95	899,765,052,60
	payment of Lease Liability including interest	(2,760,000,00)	
	rerest and finance charges paid	(596,536,078,86)	(68,882,615.00)
	et cash (used in)/generated from Financing activities (C)	3,579,252,498.09	830,882,437.60
N	et increase/(decrease) in eash and eash equivalents (A+B+C)	(2,354,904.13)	681,578.26
O	pening balance of cash and cash equivalents	25,823,010.93	25.111.122.47
	osing balance of cash and cash equivalents		25,141,432.67 25,923,040,03
(J)	owing mance or easit and easit equivalents	23,468,106.80	25,823,010.93

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the entry later than the money edge.		4, 7, 550,570,00		10 78 8 8 W C
Foral habilities reconfluence at agoverige	845,538,231,66	4,178,548,576,93	5,739,797,80	5.030.234.436.42

				the Contract
.61 Mar 19	Opening Halance	Cash flows	Non-eastrand other changes	Closing balance
The property of the second	(34)00 40	00 3 TV \$ 00 M (0)	Green (18/A)	+ 45000-457, 68
Potal liabilities from linancial activities	234,947,40	859,765,052.60	(54.064,848.34)	845,935,152,66

Note: Deservation on this case of charges to the conservation of a fact that a sew after relation of war own.

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itSD & Co  $\tilde{g}_{\rm SDS}(s) = 10003128$ 

Galanca & Accombate

Prakash Chand Surana

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Virrit Goya) Tarector (0.887) 6020 Ariodam Shaw ización Divinyistym

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### only Revenue Recognition

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### (a) Real estate projects.

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Section to be a finance on sets and the growing reasons to control processed in a case conjugate as a second and control to a consecution of the resistance escentification of contrast to the problem of the many free documents of each

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The solutions is comeditive entractive enconstroner solvation of the following criticia are only

Prince for the employment of the resonance to the entire of prince of the entire in writing soull or materialistic with bisances printed and in a summed to protour more

- the communication density and constonates right regarding the people of services to be to be kined.
- The company can wientify the physical terms for an goods in services to be impolated.
- The contract compressed substance of the issues of anomal and company time report towns expected to change as an substantial covariant and

It is probable that if excompany will be bleat if exconding to resolve the solution will be control to the goods or services that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be trustered to the instance to obtain a long probable that will be considered to the long probable that the long probable the long probable the long probable that the long probable tha due to a beath, some due to discount has easy

2 Identify the seprence performance obligation or its communi-

Colorinate Cobligation is a procuse to transfer to a customer.

- Opinieds carser on a strong contributed to goods on services in About contributes of goods or services through substituting the same and are mostered in the same wo
- · His process to another goods or services is not distinct to an goods or services in a contract, then the goods or services in combined to a single near masses blaga soci
- . The goods of services that is promised to a customer is district or both the following content are usef
- The sustainer can benefit from the goods is services influence as owner agentic with resonwes that in readily available to the customers on The goods is services an exprise of being dispinage and
- The company's promise to mostly the cooks observes to the company's experience superied schematific from the care up mass mathematical the goods or see access observes some the centrate of the covariety.

 $^{5}$  satisfaction of the permittigate caldigation:

The compact ecologies revenue where to its concernion is distance performance obligation by transferring upon mixed goods or services to the crosconer

The real estate protection are transferred when our is, the careering obtains control of Property

to Describble not production prices

The transaction prior with parceins of consecutations which the company expension be confidence voltage for transferring promosed grands or services in curso accept challing CSI.

The consideration in more man contract with a consideration entired in the property of the determining transaction passes the company is untainfact, and one of the determining transaction passes the company is untainfact, and one of the constant in the c statues with prostrict nether stone is precised in a restinar which easing contact and the column car the concelled renewed or restind

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On also man of the rotal contract price to among generous we obligation to done based on thou standaline solling prices the standalout schargeprices the price of which the estapare would all promised goods or seeings separation of the enstames.

o Recognition of rescale when forces, the company smalles a parlogramme obligation

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Period mater. Magnetics standard over to use one of the letterns at of the following, three is men

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- The coloring's performance region in plannes are used that constoner controls as asset were greater a enforced
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### Not - Futungible Assets

### Recognition and family measurement

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### Subsequent measurement (amortivation and useful fives)

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### iving Goodwill on Consolidation

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### (viii) Impairment of Non-Financial Assets.

The Corespose season when the coresponding and easing advantage that the appropriate the Coresponding the core of the Coresponding the core of the Coresponding and the Coresponding the Corespon

### (ix) Financial Instruments

### (a) Financial assess

### Initial recognition and measurement

Encoreal assets are recognised when the Group becomes a pair, to the contractive porceasus of the recognish instrument and an incorrect entitly in tail value advanted for consection, costs

### Subsequent measurement

- (1.) many if orso means at trapposed cases, the following automorphism objected in the amorphism of six all both the following candidous are man,
- og The asserts treld surfame basiness arodel whose operance is to hold assert to collecting contracting cash flows, and
- the Contraction of the 1889 are a use on specified dutes to tash flows throat solely proporties a principal and outrest (SPPE) on the principal enformments (including

When mind on association, such transmitteness are subsecutable measured at anomalies cost roughly effective sucrest rate (LTR, method). All other debt instruments are measured in bun Value through other completions or morner or Unit with through profit real has been decreased in bundless mandel.

### De-recognition of financial assets

A financial asset wip rangelled in congressed when the rights as receive cosh those from the lose) have expired on the Group has transferred its rights as receive cash down from the lose).

### (b) Financial liabilities

### Initial recognition and measurement

All manners farbilities are recognised wouldness for value and transaction cost day on stretholable to the acquisition of the twoment habilities are also influsted. These habilities are closed or a superfised cost.

### Subsequent measurement

Subscipient to another general these behavior are na issued at anionised cost using the effective energy method. Hiese farahues include beaviorings and deposits.

### Desceognition of financial liabilities

A morroral balehy is decreeyous of a tea abayangura under the 'relative is discharged or smoothed expand. When on existing formed 'Abbidy is replaced by another from the semi-kinder our soler out it's data can be use, or a rettle regular transfer of the expand induly and the recognition of the expand induly and the recognition of cores habitate, and attractive in the respective exception of recognition of the expanding transfer of

### (c) Financial guarantee contracts

Control generates contracts to allow contracts that require a partners to be made to rembase the holder for a loss it or rules because the specified pairs fails to make a partners when a to accordance with the or rules of a dole asstrongent. Inspecify guarantee contract, in seconds of an anally is a labeling it fail (also exhibited for transaction) costs that are directly another the associate of the guarantee. Subsequently, the habities is meroured if the laginer of the amount of expected hos allowable determined as per impairment of quarantees of lade AS 162 and the amount of expected hos allowable determined as per impairment of quarantees.







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### (MR) Provisions, contingent assets and contingent habilities

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- Considerable is number that be under all the increasing of the  $(\partial A_{\rm Bolte})_{\rm B}$
- to be lower for a coming on beinding as when the new expression obligation or a present subligation that may be probably will not require an or the conversion of When there is a soon the oldigenest on a present shington of the first like the state of the at the entries as to the case precision of disclosure is made

### (xiv) Farmings per share

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1) the purpose of conflicting direct entering persons, the Not Professor the variation in the purpose of conflicting direct entering the conflicting the purpose of conf see a condusted for the effects of all dilutive potential eggs s show

### (xv) Lease

The compare has applied INDAS 116 with 0.012 GC by agrouphing with INDAS 116, the company progressive right of use given stating its right to not the analysis agree to the base around the least commonwement date. The cost of right of use to extincismed at properties shall comprise of the around of the initial measurement of the Mose liability adjusted. for any base promotes wride at or before commencement date less and base precitive reversed plus any mutal direct cost mesocial and in cosmole of cost to 10. Security by lesses in distributing and removing underlying users of a second dig underlying assers or see on which it is located. The right of use asset is subsequently included at cost less accumulated the procession is current and invariance in to very many mail of possess in compute measurement or lease hability. The right or use assert is depreciated using the Straight Form Medical from the commence openidate over the electric of hear to receive excledible extends a result of the estimated useral black together at open or as asserts me determined on the same tasses as these at the piece. Phot and Exporphent Right of usclussed are resear for anyon men whenever there is any andirous or that their curreing auronatis may not be seconcrable. In exercise I lose, it and its recognised at Statement of Professed 1, as-

the company of scores on least harming a transcent care of the mast prometrs that are not just at the communication, date of trose frog least payments or discounted using the present one properties the loss of that the condocrated product of the ready determined, the conquery uses incremental becoming the

The lense bibbby is softsequently we measured to encreasing the carrying amount to reflect inverse, on lense hability, reducing the carrying actionis to reflect the lense physicals made any a diagrams the carging instant to reflect the transfersment in lease on difference in the market market in abstance than lease payments. The company or organics among of the an isazenear of kine habitity due to recoverate a reconsiderent of weight of the carroing an over or right in no ussets as reduced to zero and then by facility who norm incommences of has hability, the company recogness any remoning encount of the in measurement in Singlement of Oreth and Loss.

The compare has decided unit in apply the reconciles of 1940 MeV for estimation dense of all assets that have a lense term of 12 movins or less indies may wall can long term basis and keeps for which the miderlying isseet is driven in the European in assential with these larges are recognised as an expense over lense from

### two Income Taxes

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- in Obtained for scritigians door temporary inflicences between the charactag amounts of assert and flabilities in the financial statements and the overspounding my baser asid in the

10 bord to habilities and assets are measured at the troops that are expected to apply in the period in which the flability is settled or the asset revised, based on two mays find not lawsy had been been crucial or substantively coperat by the color of of the september prepared. The corpuspy unioning of Defenced are buildings and assets are reviewed in the end of each reporting School L

### (veil) Cash and Cash Equivalents

Cash and Cash councidents on the behave street commons with a long and cash on hand a demand decreases and short roughers as which are subject to be unswerption of more module.

The according of the loc AST requires entities to provide disclosure of change in the habilities - arising from forancing accordes, including both changes across from each flows and noneast). Thanger Such as foreign exchange grapher was a Their concern. As our ended information for Teath corresponding and comparative period in each flow statement.







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### (f) Fan value measurements

Management applies in a non-residence as a describing the Carlottics of Augmentainments when accompanies governors are not mainly and non-financial assets. This involves developing estata es and assumption, consistent with how mader principales would true the automated of essential transfer the assumption of observable data in the contract of the entire transfer of the enti possible bar this in a most be modified to the rose Management uses that be a relevent reterration realible between the writes may see a found the actual pages that would be achteved at an army's lens thorausa mean of the reporting days.

### (g) Impairment of Goodwill.

combail of less 3, so objection from the ellipsis and whenever there is no indication that the region able amount of a cost agricultural ellipsis and CCU is less than the corrying an action imprairie in loss is reconnect to comparing a lossge-solvall is allocated in 170% schiefs be centificate the squerges of the acquisition and which appears the lowest level at which growned is openiosed as autoral emingeneri perposed be reasociable amount of the confidence of largest or higher of vigine relies that the lass cost or self-and value in two is present value of facility of fathers are not feet to be formed from a fact.

### (h) Classification of assets and fiabilities into current and non-current

The Managramm (i. softwo assets and brightness and report and non-carout categories booled on its operating excita-

Net Carrying value as at 31st March 2020

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Charles Francisco de Carlos						.2.175.173.25
	1	100			1.3	+ 052,1351.40
	<u> </u>					PM, 381,23
Switzing as at all March 2005	+ 664.8 <sup>60</sup> 21	1,442,352,67	1,230,024,53	1955,46 (19) .	150(258-14)	4,973,327,03
Businee is a CAppel [Sep-	$e^{ig_0}1.8^{ig_0}2.24$	(4-11382.0)	.230.324.33	981,467,93	(59,386.6)	14.975.327.23
37 ( ) + + +	141.8	20,100	1999		1.200	+.797,720.98
	8.7					(18,862.18)
Battanee as an 34 March 2020	16,288,038,83	1.551.514.33	7,602,224,53	481,463,93	203,949,63	21.754,186.65
New simplistical dispression to a						
Barrier as an CApril 2015	and the second	the second	44 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	15.4	5 T 4	: 337,137.23
region e en radio de la esta en el composición de la composición del la composición del composición de la composición del composición del composición de la composición de la composición del composic	15 · · ·	1000	10.00	.5		1.054,939.93
	1. (m.)					(150,155, -7)
Balance as at 41 March 2019	993,929.62	1,008,380,36	5,595.555.57	128,054,51	243,004,25	8,238,921,31
Balance as at I April 2019	1. 1. June 1	14 S. O. D.	15/15/54/55	128, 15 - 3.1	Table 18	>,238,921.31
Expressions on agreement, and the	\$4.399 N.	.1.e 11.2 : i	57,334,65	59,333.21	16000	1,654,735,94
Egg auto	3,631,32					(3.631.12)
Bulance as at 31 March 2020	2,371,697,82	1,233,092,47	6,462.870.22	592,389,72	229,975,90	10,890,026,13
Net carrying amount as at 31 March 2020	7,913,337.71	328,421.96	2.199,354.31	389.072.21	33,973.73	iu,864.159.92
Net carrying amount as at 31 March 2019	3,067,969,59	433,972.61	2,634,768.96	553,407,42	46,287,36	6,736,405.94
Note:						
Barrier Land				Year ended		Year Ended
Particulars				31 March 2020		31 March 2019
Depresented has been charged to: Cost of to throther a ratio constitution & other religied pro-	soft a resource for mater Mr.			1,381,399.32		303,798,20
Suitanea, of profit & loss reference 30.	NOT CONTROL 200			1.7, 3,356 62		1,748,141,73
Total				2,654,735.94		2,051,939.93
ote 2 : RIGHT OF USE ASSETS						Association Rapees,
THE STATE OF THE S						
cos: Carrying value as at 01 April 2019 upon adoption of INDAS	3 He				·	Total
the Right of use assets after distance the color	- see					.14.000*********************************
on a Depreciation on right of the assets refer true 366						.2,180,692,003
						.=
ay huparment losses						-



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<ul> <li>After the approximation of the approximation of the contract of t</li></ul>		
ana and an	$\frac{1}{2} \frac{1}{2} \left( \hat{W}_{j} \hat{Q}_{j}^{\dagger}, \hat{Q}_{j} \right)$	n. (i)on.64
		AND

en la representación de la expansión de la como de la espectiva de la como dela como del la como dela como de la como del la como della como de

### Note 5 INON CURRENT TOANS

		verbase i in Kupeer
CO.	As at	As at
Particulars	31 March 2020	31 March 2019
(Unsecured considered good unless otherwise stated)		
Security deposit		
Consugred Coost	534,593,46	490 557 48
T () Eat	834,593.46	490,557.48

### Note 4: NON CURRENT OTHER FINANCIAL ASSETS

		(Amount in Rupees)
Particulars	As at 31 March 2020	As at 31 March 2019
Bank deposits with maturity of more than 12 months held as margin money	20(((000),08)	95,228 00
Interest accrued on deposits & others	2,319.00	
(Unsecured considered good unless otherwise stated)		
Advance recoverable in cash	25,467,763.24	25,46", "93.1"
Total	25,669,982.24	25,563,021.17

### Note - 5 : DEFERRED TAX ASSETS - NET

The movement on the deferred tax account is as follows:

Particulars	As at 31 March 2020	(Amount in Rupees) As at 31 March 2019
At the beginning of the year	2,197,850.00	1,573,982 00
Addition in balance at beginning of the year on implementation of Ind AS 115		157,696 48
Addition in balance at beginning of the year on implementation. Impact of Ind AS 116	64,654,00	
Charge: (credit) to statement of profit and loss frefer note 32)	5,287,296 (%)	257,589,90
Credit / (Charge) to other comprehensive Income	(150,967,(8))	208,581.62
At the end of the year	7,398,833.00	2,197,850.00

### Component of deferred tax assets:

		(Amount in Rupees)
Particulars	As at 31 March 2020	As at 31 March 2019
Deferred Tax Assets		
Effect of Pair Valuation of Development Income	5,112,383.00	
Impact of Ind AS 116	97,333.00	*
Difference between book and (as base of fixed assets	1,337,712.00	1.318,716.00
Expenses Allowed on payment basis	851,405.00	879,134.00
Total	7,398,833.00	2,197,850.00



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Transcollare (Control of the Control	54 Noarga 2026	5 Stars n 2019
	-1.11	- 1384.94
	<u></u>	
Portu	21.947.86	5 <sub>2</sub> 837.87
SOME SNATNEGRALS		
- Print Advisor	T28007300 A	albomb at Korsees
Particulats	As at 31 March 2020	Ns at 31 March 2019
the district of the state of th	14×42×125	2.2.1 - 11 (4.4.2.11
	98 78 (p. 18 9).	10.8 - \$ - 6.11 \$2.5
$\mathcal{L}(g, \gamma) = 0  \text{and}  \mathcal{L}(g, \gamma) = 0$	4 252	km4 100 427 kg
lotal	9,560,505,908,93	8,890,838,786,74
Note 8 : TRADE RECEIVABLES		
		. Amount in Repees
Particulars	As at	As at
	31 March 2020	31 March 2019
Unsecured considered good unless otherwise outed		
Considered Good	120,520,051,00	TT,132,398,75
Fotal	120,520,051.00	77,132,398.75
Note 9 : CASH AND CASH EQUIVALENTS		
	As at	( \mount in Rupees)  As at
Particulars Particulars	31 March 2020	31 March 2019
Balances With Banks -		
In Current Accounts	21,547,699.80	
	217.14 (07.00)	22,773,946.93
•	217.11 (0.45.90	22,773,946.93 1,631,979 on
ash on Hand	1,920,407.00 - 1,920,407.00	1,631,979 00
ash on Hand	-	1,631,979 00
ash on Hand Fotal	1,920,407.00	1,631,979 on 1,417,085.00 <b>25,823,010.93</b>
ash on Hand Fotal Note 10 : OTHER BANK BALANCES	1,920,407.00 23,468,106.80	1,631,979 00 1,417,085.00 <b>25,823,010.93</b> (Amount in Rupees)
ash on Hand Fotal Note 10 : OTHER BANK BALANCES	1,920,407.00	1,631,979 on 1,417,085.00 <b>25,823,010.93</b>
ash on Hand Fotal  Note 10 : OTHER BANK BALANCES  Particulars	1,920,407,00 23,468,106.80 As at 31 March 2020	1,631,979 on 1,417,085.00 25,823,010.93 (Amount in Rupees) As at 31 March 2019
ash on Hand  Foul  Note 10 : OTHER BANK BALANCES  Particulars  Teld as Margin meney	1,920,407.00 23,468,106.80 As at	1,631,979.00 1,417,085.00 25,823,010.93 (Amount in Rupces) As at
Total  Note 10 : OTHER BANK BALANCES  Particulars  Teld as Margin mency  Cotal	1,920,407,000 23,468,106.80  As at 31 March 2020	1,631,979.00 1,417,085.00 25,823,010.93 (Amount in Rupces) As at 31 March 2019
Total  Note 10 : OTHER BANK BALANCES  Particulars  Total	As at 31 March 2020	1,631,979.00 1,417,085.00 25,823,010.93 (Amount in Rupees) As at 31 March 2019 1,964.00
Total  Note 10 : OTHER BANK BALANCES  Particulars  Total  Note 11 : CURRENT LOANS	As at 31 March 2020  1(05,462.80)  As at 105,462.80	1,631,979 (0) 1,417,085.00 25,823,010.93  (Amount in Rupces) As at 31 March 2019  1,964.00  (Amount in Rupces) As at
Total  Note 10 : OTHER BANK BALANCES  Particulars  Teld as Margin money  Total  Note 11 : CURRENT LOANS	As at 31 March 2020	1,631,979 00 1,417,085.00 25,823,010.93 (Amount in Rupces) As at 31 March 2019 1,964.00 (Amount in Rupces)
Total  Note 10 : OTHER BANK BALANCES  Particulars  Teld as Margin money  Total  Note 11 : CURRENT LOANS  Particulars  Unsecured considered good unless otherwise stated)	As at 31 March 2020  1(05,462.80)  As at 105,462.80	1,631,979 (0) 1,417,085.00 25,823,010.93  (Amount in Rupces) As at 31 March 2019  1,964.00  (Amount in Rupces) As at
Cheques, Drafts on Fland Cash on Hand Fotal  Note 10 : OTHER BANK BALANCES  Particulars  Teld as Margin money  Fotal  Note 11 : CURRENT LOANS  Particulars  (Unsecured considered good unless otherwise stated) Security deposit Considered Good  Fotal	As at 31 March 2020  1(05,462.80)  As at 105,462.80	1,631,979.00 1,417,085.00 25,823,010.93 (Amount in Rupees) As at 31 March 2019 1,964.00 (Amount in Rupees) As at



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1124	TOTAL STREET TOTAL	1,233,191,39
MC13 COTHER CURRENT (SSEES)		
		Talk Catholic March 19
Particulais	As at 31 March 2020	As at 21 March 2019
Unsecured considered good unless otherwise stated)		1 .*141(11//)
Sayance against goods, services and others		
the magnetic trapp	eranos 1 ≠ gel	163 - 1945 AG
11 x 19	7134782 777	en e
e enters a an ideae en earrigh	18000   100	
a a sel Enventor accedentata est cape.	(45%)014 00	
	110,414,060.77	104,37×.439.20
Balance With Gotterment Commonly Anthony Commonles	(28)(6787)	6,010,265.91
Propaid expenses	206.488.18	31,14 9"
l'otal	112,602,227.66	110,439,853.08
Note -13.1		
Particulars in respect of advances to related parties:		Amount in Rapees
Name of Company	As at 31 March 2020	As at 31 March 2019
Mangla Villas Private Limitedi Latanes with significant controli	9 (8)5,140 (8)	9,005,140 00
Puru Builders Private Limited (Emuies with significant control)	650,000,00	
Total	9,655,140.00	9,005,140.00
Note - 13.2		
Movement in Provision for Doubtful Advances		(Amoont in Rupees)
Particulars	As at 31 March 2020	As at 31 March 2019
balance at the beginning of the year		
lovement in amount of Provision(Net)	430,014.00	
Vinten off Out of Provisions		
salance at the end of the year	430,014.00	



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\* 33 Carrid Cats 24 March 2026 2 March 2000 . a., aa, aa, issued, substituted & Pairt of Company with the Marian Company of the Lotar 306 HUG (n) Recordination of the shares outstanding at the beginning and in the can of the year 48 07 3.8 (42) Carneniars March 31, 9899 Man 6 30, 2010. I duny Shares of Ro Perich tolky part up summers Amount in Ripiers sombers Увоови ит Rucees process transport of the property of the Japane 8 automatic program street the bottom securing the con-Many cools Control of the professional 50,000 500,000.00 50,000 500,000,00

Note - 14.2 Terms/rights attached to shares Equix

The company has only out class of equity shares having a many claim of Rs for oper share. Each holder of equity shares is entitled to one you per searc. If now scartly shares is said by the company shall be canked purepasse with the existing equity share. The company declares and pace dividend in Indian rupees. The dividend proposed it now be the Board of Directors is subject to the approval of the shareholders at the company, after distribution of all preferential amounts, if any proportion to the number of equity shares held by the share holders.

Note - 14.3

As at As at March 31, 2020 March 31, 2019 Name of Shareholder Number of Number of Amount in Rupees Amount in Rupees shares held shares held. Equity Shares Holding Company Omase Unified 25,500 255 DUCLOCE 25,500 255,000.00 Fellow Subsidiary Companies Shamba Developers Private Limited 13,000 130,800,00 13 apg. 130,000,00 Patient Developers Private Limited 125.000.00 11.500 13,500 115,000,00

Note - 14.4 Detail of shareholders holding more than 5% shares in capital of the company Equity Shares

Shares held by holding company and subsidiaries of holding Company in aggregate

Nana: of Sharcholder		31, 2020		s at 31, 2019
A WILL OF CHILDREN	Number of shares held	"o of Holding	Number of shares held	% of Holding
Omaxe Uninted	25,300	51.00	25,500	51,00
Shamba Developers Private Limited	13,000	26.00	3.350(6)	26.00
Panchi Developers Private Umitted	34,500	23.00	11,500	23,003

Note - 14.5

The company has not allowed any fully paid up shares pursuant to contract(s) without payment being received in cash. The company has neither allowed any tally paid up shares by way of bonus shares, nor has

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The sym wise agray masses showed a fixed common agrees Year wise repayment schedith Particulars Constanting as an 4-03/2020 within Event 1-2 year 2-3 years more than 3 years ..... Secured Lems brans . . . . .

\$48,087,859,47 32,502,180,92 225,030,000,39 50,000,000,000 50,184,002,55

Note 1	areas in the end of the		and the second
Note 1	Same that:		
Note 1		1.18.9 - 15.30	i par je
Note 1***OFFFE NON CURRENT FABILITIES		CONTRACTOR STREET, STR	
Particulars	lotal	7.563,851.81	3,179,714.9
Particulars	Note IT : OTHER NON CURRENT HABILITIES		
Particulars	777-0-24 EV-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	N	
Particulars   S.198392   687.775.28     Note 18 : PROVISIONS-NON CURRENT	Particulars (Control of the Control		
Particulars   As at   At   As at   At   As at   At   As at   At   At   As at   At   At   At   At   At   At   At	Lawrence Committee Committ		
Particulars			687,775.24
Particulars	Note 18 : PROVISIONS-NON CURRENT		
Particulars   31 March 2020   31 March 2019     Leave Funashment			
Constitution	Particulars		
Total   2,599,758.00   3,070,167.00	Leave Fincashmeni		983,705.00
Total   2,599,758.00   3,070,167.00	Gratum	1,985,400,00	
An aut   As at   31 March 2020	Total	2,599,758.00	3,070,167.00
Particulars    31 March 2020   31 March 2019     10 insecured	Note 19 : BORROWING-CURRENT		(Amount in Rupees
Total	Particulars		
Total	(unsecured)		, , , , , , , , , , , , , , , , , , , ,
Note 20 : CURRENT TRADE PAYABLES  Carticulars  As at 31 March 2020  Total outstanding dues of micro enterprises and small enterprises: Other Trade Payables due to micro enterprises and small enterprises  Total (A)  Total outstanding dues of creditor other than micro enterprises and small enterprises  Other Trade Payables  Fellow Subsidiary Companies  Others  Others  211,459,231.96  183,372,792.66  Total(B)	·		
As at 31 March 2020 31 March 2019  Fotal outstanding dues of micro enterprises and small enterprises: Other Trade Payables due to micro enterprises and small enterprises  Fotal (A)  Total outstanding dues of creditor other than micro enterprises and small enterprises and small enterprises Other Trade Payables  Fellow Subsidiary Companies  Others  Total(B)  (Amount in Rupces As at 31 March 2020 31 March 2019  1,338,611.00  3,375,443.00  1,338,611.00  3,375,443.00  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75  1,746,334.75	Total	4,178,548,576.95	-
Particulars         As at 31 March 2020         As at 31 March 2019           Fotal outstanding dues of micro enterprises and small enterprises: Other Trade Payables due to micro enterprises and small enterprises         1,338,611.00         3,375,443.00           Fotal (Λ)         1,338,611.00         3,375,443.00           Total outstanding dues of creditor other than micro enterprises and small enterprises         5,399,979,00         1,746,334.75           Other Trade Payables         3,399,979,00         1,746,334.75         1,746,334.75           Others         211,459,231.96         183,372,792.69           Total(B)         214,859,210.96         185,119,127.44	Note 20 : CURRENT TRADE PAYABLES		Amount in Ruposs
31 March 2020   31 March 2019		As at	
Other Trade Payables due to micro enterprises and small enterprises       1,338,611.00       3,375,443.00         Total (A)       1,338,611.00       3,375,443.00         Total outstanding dues of creditor other than micro enterprises and small enterprises       3,399,979.00       1,746,334.75         Other Trade Payables       3,399,979.00       1,746,334.75         Others       211,459,231.96       183,372,792.69         Total(B)       214,859,210.96       185,119,127.44	Particulars		
Total outstanding dues of creditor other than micro enterprises and small enterprises  Other Trade Payables  Fellow Subsidiary Companies  Others  211,459,231.96  183,372,792.69  Total(B)  214,859,210.96	Total outstanding dues of micro enterprises and small enterprises: Other Trade Payables due to micro enterprises and small enterprises	1,338,611.00	3,375,443.00
small enterprises         Other Trade Payables         Fellow Subsidiary Companies       3,399,979,00       1,746,334.75         Others       211,459,231.96       183,372,792.69         Total(B)       214,859,210.96       185,119,127.44		1 338 611 00	
Fellow Subsidiary Companies       3,399,979.00       1,746,334.75         Others       211,459,231.96       183,372,792.69         Total(B)       214,859,210.96       185,119,127.44	Fotal (A)	1,556,011.00	3,375,443.00
Others       211,459,231.96       183,372,792.69         Total(B)       214,859,210.96       185,119,127.44	Total outstanding dues of creditor other than micro enterprises and	1,556,011.00	3,375,443.00
Total(B) 214,859,210.96 185,119,127.44	Total outstanding dues of creditor other than micro enterprises and small enterprises	1,556,011.00	3,375,443.00
	Total outstanding dues of creditor other than micro enterprises and small enterprises Other Trade Payables		
Total(A+B) 216,197,821.96 188,494,570.44	Total outstanding dues of creditor other than micro enterprises and small enterprises  Other Trade Payables  Fellow Subsidiary Companies  Others	3,399,979.00 211,459,231.96	3,375,443.00 1,746,334.75 183,372,792.69
	Total outstanding dues of creditor other than micro enterprises and small enterprises  Other Trade Payables  Fellow Subsidiary Companies	3,399,979.00 211,459,231.96	1,746,334.75 183,372,792.69





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		Tala 2005 Follows
Particulars	As let 1 March 2020	Ns 44 1 March 2019
Control of the second state of the second se	4.338.344.44	3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
in the resolution transport and the control of the resolution and the second of the se	e frage et	er,971s, en
that meet handle on a simplical coefficients and a order coefficient approximated state of a large trace of coefficient.	1,580 P2 2 P81	7.35/34/103
In corest model to a implicity a radio NAVIII for the 2000		
to great page and securing an pageonal condition implies, decomposition to the contract of the	College Schools	0.022 November 1
потегот постава та голините вързайна изгольства в съставите воготитер со г	10(1) 11 (1) (1)	111.54776
tracees) charged to statement of profit and loss account during the year for the purpose of disallowance under section 23 of MSMCD. Vet. 2006.	(86 <u>,226</u> (8)	150.435 (6)

### Note 21: CURRENT OTHER FINANCIAL LIABILITIES

		(Amount in Rupces)
Particulars	As at 31 March 2020	As at 31 March 2019
Current Maturities of Long Term Borrowings	32,502,196.92	9,692,383.56
Security Deposit Received	4,123,095.12	3,578,798.87
Interest Accrued But Not Due on Borrowings	9,615,945.21	
Employees Pavable	4,617,453.00	2,792,814.00
Advance from Holding and Fellow subsidiary company	2,072,500,000.00	6,078,873,298.73
Interest on Trade Payables	397,775.00	211,549.00
Others	2,801,041.18	83,250.00
Total	2,126,557,506.43	6,095,232,094.16

### Note 22: OTHER CURRENT LIABILITIES

		(Amount in Rupees)
Particulars	As at 31 March 2020	As at 31 March 2019
Statutory Dues Payable	50,419,954.50	1,015,601,00
Deferred Income	840,412.38	1,793,287.33
Advance from customers and others:		
From Related parties	143,045,999.33	143,079,550,57
From Others	2,320,979,808.27	1,846,084,846.19
Total	2,515,286,174.48	1,991,973,285.09

### Note 23: PROVISIONS-CURRENT

		(Amount in Rupees)
Particulars	As at 31 March 2020	As at 31 March 2019
Leave Fucashment	12,838.00	22,113.00
Grattify	31,091.00	35,978.00
Total	43,929.00	58,091.00

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Carriculars	Year Ended 31 March 2020	Year Ended 31 March 2019
Scharge at Legiptin of the gran	1,846,084,84640	1.3.5,653,173,74
width near reconstitutions and to combine monotonic No. (No. ) (Section 1) 15.		110,331,130,00
Add. Advance received define the rear hely	618,312,121,08	217,526,61170
diese Reconsicinating the distance the plant	143,427,450,00	163,528,3 2.15
Advantes in the end of the sect	2,320,979,808,57	1,846,084,846,19

 Particulars
 Year Ended 31 March 2020
 Year Ended 31 March 2019

 contracted ying
 (43,42,480,0)
 163,528,372,15

 Respine recognized
 (43,42,450,9)
 163,528,372,15

 Respine recognized
 (43,42,450,9)
 163,528,372,15

### Note 25 : OTHER INCOME

		"Venouse in Rances,
Particulars	Year Ended 31 March 2020	Year Ended 31 March 2019
Interest Income on bank deposits	30,489 60	7,560.26
Interest income Otiens	1,280,00	
Gazo on financial assets/hombbes worted aranmentised cost	1,045,370,20	532,3 1.43
Ladebres no korp i sventen back	81,133.98	7.2,219.18
Miscellaneous Income	1,330.91	5 (095.39
Total	1,139,604.09	669,246,26

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and the control of th	427.34 × 536.2	1.00
	4.3	* * * <b>:</b>
	2.82.448	12.852.66
Table 1997 Contract C	1 + 9 %	177,383.6
	Kultura da da da	1997
	+18,305,420,22	1,779,50,6,465,05
constructions and control the New		
and Medical Agency and the state of the control of	1941 1419	17.5
tural control of the	96 L E 454 S	12,525,646,636
	123,193,905,23	130,508,658,77
feet	825,620.182,87	1,369,568,912,01

### Note 27 : CHANGES IN INVENTORIES OF PROJECT IN PROGRESS

Particulars	Year Ended 31 March 2020	Year Ended 31 March 2019
Inventory at the Beginning of the Year		
Program In Programs	8, 40,430,12 (20)	.518.511.563.73
	8,760,330,127,97	7,518,511,503.73
Inventors at the End of the Year		
Process to Progress	9,437,312,003,76	8,760,330,121,97
	9,437,312,003.70	8,760,330,127.97
Changes In Inventory	(676,981.875.73)	(1,241,818,624.24)

### Note 28 : EMPLOYEE BENEFITS EXPENSE

	Year Ended	Vear Ended
Particulars	31 March 2020	31 March 2019
Salaries, Wages, Alkowanies, And Bonies (Including Manaja nal Reconnection)	17,131,775,00	14,892,163,00
Contailation To Provident And Other Unites	292.507.00	303,216,00
Staff Welling Expenses	641,847,00	654,260,00
	18,066,129.00	15,849,939.00
Asset Mocaret in Princips	\$7,145,930,00	14,246,012,00
Lotal	928,199,00	1,693,927.00







Jasse Allocated to Property

Cotal

	Let Entry to	
on guar	contracted and for	for any model of the
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	500,708,000 88	(4.967,139.4°
	and the first and	and the second second
(3)	2,698,794,69	1 108,407,50
Same will, DEPRECA VIOLA AS DI CHOR ELVICEON EXPENSES		
		<u> </u>
Curvo utars	Veur it mled 31 March 2020	March 2019 31 March 2019
	**************************************	
andra (1996) in the contract of the contract o	5,4543(28.62	1748,049,73
वाद्वा		/48(J4)
Note 51 - DEFINE CLAPA SSES		
	Year Ended	Year Loded
Particulars	31 March 2020	51 March 2019
Administrative, Expenses		
Shart Lenn (1999)	465,800 3 34	
Rem		+264,49 (84)
Can a Ave Ellipsis	3,667,051,00	1.3(1.1)(3.4)
Approximate the second of the	30,537.80	15,653.95
Acpairs, Yact Mantionano, Orbers	452,116,28	517,5m0.75
Veligible Westman and Montenings	846,232 (0)	Self-Gorgon.
Faciling And Converting	1,362,43 (56)	721, 733 (a)
Leval Void Solics signal Crave	1,836,176,98	\$ 939,265 : 6
Printing and Section in	\$19,003.78	1.349.845. 5
Postage, Telephona & Couract	452,600,50	37-2,574,73
Agonasi Bangagaran	\$8,90000	80,000,00
Least on sale of their assets	13,726.06	38,733,38
Basi Delvs & Advances Waraco (4)	54,00	1,587,485,00
Provision for Benkefilt receiv, deposits contradeque ey	430,0114,06	
Absorbacion Uspensor	707,68(9)	699,353,36
	9,200,874.66	16,928,627.94
reser Monared to Projects	4,324,013.62	11,489,325,22
	4,876,861.04	5,439,302.72
Selling Expenses		
Respess Promotion	1,561,865,58	6,090,748,48
Commission	582,392.00	
Nivertisement And Princery	3,427,661,00 5,571,924,58	10,88",1"0.00

\*\*\*<u>\*</u>\*\*

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5,571,924.58 10,448,785.62 16,977,418.48 22,416,721.20

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e per cer	35886400)	[[796][786][j]

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	the state of the s	
Particulars	Near 1 indee 31 March 2020	
Consequent of the Consequent o	1,70 to 144 to 20 to	1
Payette x of the artists of the second secon		7/1 (2006) 5/1974/005/00
Current Las (N) Farher year (as: adjustment (B) Deferred Las Provisions	(48,598,00)	74.371.00
For recipe the following the angle of the engineering proving and a minimum of the conference management of	3.287.37660	23778300
Foral Deferred Fax Provisions (C)  Fax Expenses recognised in statement of Profit & Loss(A+B+C)  Effective Tax Rate	(5,287,296,00) (5,335,894,00) 25° n	(257,589.90 2,790,786 10 29°

The Company has exercised the option to adopt lower any rate as per the provisions, conditions defined in the newto inserted. Section 115BAA in the Income low. Accordingly, the company has reconnect provision for content, adverted has for the error ended. Sign Minch 2025 and also re-massined us deterred tax assets at rates as prescribed in the source that endoption of tower has has desirted in reversal or deterred has assets by 3 x 70 for the

### Note 33 : EARNINGS PER SHARE

Particulars	Year Ended 31 March 2020	Year Ended 31 March 2019
Profitz Loss) attributable to equity shareholders (Amount in Rupees) Weighted average number of equity shares Nominal value per share	, (6,257,154,08) 50,000 10,00	6,779,347.13 50,000 10,00
Earnings per equity share Basic Ushard	(325-14) (325.14)	135.59 135.59

# Note 34 : CONTINGENT LIABILITIES AND COMMITMENTS

Assessment in Ruiners

		<u> </u>	Visioun <u>i in Rupeus</u>
	Particulars	As at 31 March 2020	As at 31 March 2019
<b></b>	Claims against the Group not acknowledged as debts (to the extern quantifiable)	20,77(0,000,00	21,006,000 (0)
	Bank guarantees In respect of the Company	2005,000,000	<u> </u>
11	Bank guarantees given by holding company naturaly Omaxe Limited on behalf of the Company	5,300,000,00	1,300,000 08
 Li	Disputed Income tax net of Provision)	29.161,572.00	
<b>-</b>	The Company may be contingently liable to pay damages / interest in the process of execution of real estate projects and for specific non-performance of certain agreements, the amount of which cannot presently be ascertained.	Amount mascertainable	Amount unascertainable

Note 35: Balances of trade receivable, made payable, loan/ advances given and other financial and non-financial assets and liabilities are subject to reconciliation and confirmation from respective parties. The balance of said trade receivable, trade payable, loan/ advances given and other financial and non-financial assets and liabilities are taken as shown by the books of accounts. The affinate outcome of such reconciliation and confirmation cannot presently be determined, therefore, on provision for are habitity that may result out of such reconciliation and confirmation has been made in the financial statement, the financial impact of which is unascertainable due to the reasons as above stated.



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Burney of the second of the property of

	<del></del>		and the second of the second of
Particulars	Gross Carrying value as at 01 April	Addition for the year ended 31	Net Carrying amount as at H
L	2019 upon adoption at INDAS II6	March 2020	March 2020
Bailding	1	·····	
	5//88/282/00		2107,530 (4)

Commence of the control of the contr

Lens to drawn emerciator and today majoric persons it is drawn to be so to secure the business activities are editar we asset

### Impact of COVID-19

The leases that the Corong reasoner of wall less its of wares of operator used is comporate office an itsugator from manner and so changes at terms of these leagues as experted during COCID 10.

The following of breakup of Cirrent and Non-Cirrent Lette Ladinhiv as at 31. Maren, 2020.

	Ampunt in Rapsers
Farticulars	As at
Current lassa listoffia	31-Mar-20
Non-Current Vase lighiigh	2.104,160.00
Total	890,733,00
	3.293,00

The following is movement in Lesse Liability during the way orded 31. March, 2020.

	(Amosan in Rupees)
Particulars	Year Ended
	31-Mar-20
Balance if the beginning of the year 1. April, 2019	5,345,151,00
Addition during the year	
Pinners are recruited during the year	09 142 101
Financity of icase Imporps	2.76(1995)007
Balance at the end of the year 31" March, 2020	3,294,293,00

The Gibb below provides details regarding the Contract of Materians of Lease Liabelity as at 31° March, 2020 on an undescripting basis.

Γ		r	Amount in Rupecs)
	Particulars	As at 31 March 2020	As at 31 March 2019
ļ	ansithemaniquesiay	2, 160,000,00	2,881,000,000
ŀ	One is five year	520(000.00)	3,910,0800.00
i,	More than tive year	-	

The Group design foreste Exquedity Rish with regard to its Tease Lectuling, as the Cintest Assets are Sufficient to meet the abligation related to Lease Ecability is and when talk

37. Stem Terror Folse Promount debuted to Suprement of Promound Liess Actional Rs. 6.53.805.26 performing to short terrollease prangement for a period of assistant one year.







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Contracting exposes the Anglia Science of the month

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Reconciduation of present rather of influend beneath obligation and the tas many of plan assess	As .31	As
	3) March 2026	91 March 2019
the second of th	!	
Not naturity (asset) in nature or in Foruma speci-	+ 646, 194,66	1,23,254.00 (a)

the comment of the

	No lat	As all
* Parnealas	a) March 2020	21 March 2039
with the second	tyr free	1.27.51
Note: The Manager	jarah salah jarah	2,585,0725
intal	2,016,491,00	331.233440.000

Account in Teople's

٤	Expected contribution for the next minute reporting period	As 31 31 March 2020	As at 51 March 2019
	Secretary Comments	1.7,235,500	717,351.
	promise to standard and	136 7/2000	172,367.
	: Total	540,209.00	559,718,00

лемоли ин Виросой

Changes in defined benefit obligation	As at 31 March 2020	As at 31 March 2019
Present value objugation as at the Jaguaring of the year	2,1,22,440.00	547,844 (6)
.mbc 3, 9 (168)	162,367 0	125/984 (6)
Service 1981	311,173	299,375, 00
Penerit - para		
Networki's on Jumin on Allymonic	(89% 89%)	80C.23 (6)
Present value obligation as at the end of the year	2,016,491.00	2,122,440.00

Charleson in Rapiess

e	Amount recognized in the statement of profit and loss	Year ended 31 March 2020	Year ended 31 March 2019
	Current service cost	331,073,000	299,375,00
	Nor Interest cost	162,367,00	= <u>2</u> [788.4,000
	Amount recognised in the statement of profit and loss	493,840,00	372,359.00

- Amount in Ruperso

ť.	Other Comprehensive Income	As at 31 March 2020	As at 31 March 2019
	Not control arrectionized neutral gain (doss) opening	(1.180,362,00)	(377,925,00
	Versamily in Theory on PBO	599,789,00	3800.037 doj
	Ventrabil galet. Tooks for the tean on asset		
	Unrecognised actuarial gain/(loss) at the end of the year	(580,373.00)	(1,180,162.00)

o.	L'enfonte Assurptions	As at 31 March 2020	As at 31 March 2019
	j Disconnii rate	6.79	7.63*
	Faring shay metase	6,000	goldt .

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consideration of the agency of the state of		•
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Sensorious analysis to granious natisfies	Ve all	As at
Impact of the change grades, many eggs	1 Woren 2026	+i Marengies
production of the second of th	:	
produce the control of the control o		
	<u></u>	
		an best of the
Impact: I the change in address increasi	As at	Vs 54
Problem 1 and the second of th		33 March 2019
Provide disconnection of	.2 ,256.	7711 11 444
	1 A 1	(13, w),

		26 and a manage
Maturity Profile of Defined Benefit Obligation	As at	As at
1 × 3°	34 March 2020	34 March 2019
hard trainer	(1, 5) es	350000000
Norway and the second of the s	33[73][66)	32,815.5
[4.50 Tuber ]	35 (3)44	60,887
\$46.400 a	\$4,086.08	31.543.5
$A(\mu, \lambda_{\beta})_{\alpha\beta}$	35,022,	33, and, no
510000	a34,616.	35,271,00
togram or invarids	1,413,03210	1, 251,662,000

The major can guries of plan assets are as follows; (As Percentage of total Plan Assets	, Asat	Vs at
And the state of t	31 March 2020	31 March 2019
		57 334 (41 24) 7
hands (Janageo by Insure)		

### 2) Leave Encashment

Provision for here encostanent in respect of introduct leaves standing to the credit of employees is trace on artificial basis. The Group coes not maintain any fund to pay for here reconstruction

### 3) Defined Contribution Plans

Fre vivo, plake has defined contribution plan or contributions to procedent fund in linear for employees. The Group makes contribution to statut in find in any planet with Employees Procedent Line and Mist. Provision Act, 1952. This is post employment benefit and is in the nature of defined contribution plan. The contributions to make 6, registered provident fond administered by the government. The provident fond contribution charged to statement or profit & loss for the year ended 30 Mirch, 2020 amount (a Rs. 1928/1200). Py Rs. 186.743/1000.







	10.000	<u> </u>
Perticular	ss ar É pdud 3 ss. staren 2020 - s	
and the first	- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1-	esergit tale trigg
Morning and Market	Şaran.	
Fotal	\$8,900,00	

### Note 40: SEGMENT INFORMATION

to line with the previous of the section of personners of the rest of the form of the effect of operations being come to the management of the group of the proof of the effect of the proof of the effect of the ef

		mitorate in reliberes
Parneulars	Year Ended 31 March 2020	
N () an Araha	[17,127,159 %)	(/ 2.529.272.js
Ourside India		
Total	143,427,459.90	163,528,372.15

None of the non-current assets are held outside India

No single customer represent 10% or more of Company's total revenue for the year ended 34st March, 2020.

### Finalism System to Congrets

			the transfer flags in
Particulars	ં-દર્ભા	15-47 : March 2020	News 12 March 2010
Financial Assets			
Non Carrent			
Neth		Nag (1, 124)	20 ( FST   \$4
Characteria es es		11. 1869/3981.118	5,475,624,47
At Amortised Cost	1114114		
Current			
Frade Receivables	:	125,570,6150	77,398,73
Cash & Cash Sapivalor		3. 168.20 (cs.)	21.23/2012/2
Funct Batts Balances	: 1	. 5,462, 50	1 12 F. F. F. F.
Coms		110,763-00	5 t (8.00)
Office Liminota, Assets		5918323.72	1,233 491 39
Fotal Financial Assets		175,727,085.82	130,755,211,72
Financial Liabilities			
At Amortised Cost			
Non-current Liabilities			
Borrowings	15	816,183,662,55	836,242,768.10
Lease Liability		890,133,00	
Other Financial Liabilities	** (1	7,563,851.81	3,179,714.95
Current Liabilities			
Borrowings	19	4,178,548,576,95	
Lease Liability		2.404,560.00	
Frade Payables	20	216,197,821.96	£88,494,5°0.44
Other Financial Liabilities	21	2,126,557,506.43	6,095,232,094.16
Total Financial Liabilities		7,348,345,712.70	7,123,149,147.65

(ii) has value of financial assets and liabilities measured at amortised cost

(Amount in Rupees)

	As at 31 Ma	rch 2020	As at 31 March 2019		
Particulars	Carrying Amount	Fair Value	Carrying Amount	Fair Value	
Financial Assets					
Non Current					
Loans	834,593.46	834,593.46	490,557,48	490,557.48	
Other financial Assets	25,669,982.24	25,669,982.24	25,563,021.17	25,563,021.17	
Current					
Frade Receivables	120,520,051.00	120,520,051.00	77,132,398,75	77,132,398,75	
Cash & Cash Equivalents	23,468,106.80	23,468,106.80	25,823,010.93	25,823,010.93	
Other Bank Balances	105,462.00	105,462,00	1,964.00	1,964.00	
Logins	110,768.00	110,768,00	510,768.00	510,768.00	
Other Financial Assets	5,018,122.32	5,018,122.32	1,233,491.39	1,233,491.39	
Total Financial Assets	175,727,085.82	175,727,085.82	130,755,211.72	130,755,211.72	
Financial Liabilities					
Non-current liabilities					
Borrowings	816,183,662.55	816,183,662.55	836,242,768.10	836.242,768.10	
I case Liability	890,133.00	890,133.00			
Other Financial Liabilities	7,563,851.81	7,563,851.81	3,179,714.95	3,179,714.95	
Current Liabilities					
Borrowings	4,178,548,576.95	4,178,548,576.95		· · · · · · · · · · · · · · · · · · ·	
Lease Liability	2,404,160.00	2,404,160,00			
Trade Payables	216,197,821.96	216,197,821.96	188,494,570.44	188,494,570.44	
Other Financial Liabilities	2,126,557,506.43	2,126,557,506.43	6,095,232,094.16	6,095,232,094.16	
Total Financial Liabilities	7,348,345,712.70	7,348,345,712.70	7,123,149,147.65	7,123,149,147.65	

For short term financial assets and liabilities carried at amortized cost, the carrying value is reasonable approximation of fair value.



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Credit rating	Parise illure	34 March 2020	5: Morch 2015
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### Liquidity risk

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service reservices and the deep resolution of appearance of the control of the co

### Majornies of functional habilities

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Permodars	J ess than Evenr	r 2 years	2 / 3 years	3 - 6 years	More than 6 years	2 mgt	Carrying Amount
As at 31 March 2020		<del></del>			<del> </del>		
The state of the s	18 14 15	72599999999	Manageria	10000000		989010015010500	848,685,859.47
Something behavior	4. 1.5 les 17.5				i l	1.75,548,526.95	4,178,548,576,95
Deal, Tavables	49.00% 0.00		:		l i	216.197.821.96	216.197.821.96
They incoreal Carribos	1.4 S NED SEC. 76	1800,080		2.007.075.48		2,196,573,534,56	2.104.913.454.32
Lorat	0.549,261.0.49.67	228.891,318.32 ;	360,000,000,00	272,367,675,48		7,301,306,033,47	7.548.545.712.70
As at 31 Murch 2619					1		
and Terra Isonowanys	7 (38 80)		175,144,147,44	the part part of		909,692,383,56	845,935,151,66
Foals Livable	286 PG 57 (1) 1	:				188,494,570,14 +	188,194,570,41
dies Erste end Fanktibez	1.185.581.7,000	- 273,401,334	ph. Sant	. 372 (1) 2)		6,091,358,029,34 :	6.088.719.425.55
Foru!	0.283.726.064.00	4.275.627.50	433,503,883,33	458,038,807,91		7.189,544,983,34	7.123.149.147.65

### Market nak

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### , a superconstruction to establish that the k -a function k -and k -as

Pariculars		As (i) 31 Mazel 2020	As at As at 31 March 2019
Var Albitan		1,11411,111	* *
Locci and	:	14 8500 35 30	
J mic	j	50178.548.576.95	906,500,350,00

The observe absolutions is a compact of the decimal terror than a property of the state of the s

		е с пасто Каруст
Pariculars	Profit for the year	Profit for the year
	4 P*.	-1" 0
N (Jan. 6-24)	Experience	25 free accester
[30 Mach 240]	0.98 (0.00)	5,78100000







### Note 43. Related Parties disclosures

A. Related Harties are classified as

### (a) Ultimate Holding company

1 Good Burgers Onvate conited

### b)Holding Company

Omaxe umreo.

### c) Fellow Subsidiary Companies

- 1. Jagdamba Contractors and Builders Limited
- 2 Robust Buildweil Private Limited
- 3 Omaxe New Chandigarn Developers Private Emired
- 4 Gary Buildtech Phyare Limited

### (d) Subsidiary of fellow Subsidiary Company

1 Reliable Manpower Solutions Limited

### (e) Entities with significant control

- 1 Puru Builders Private Limited
- 2 Mangia Villas Private Limited

· Wall

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**	- %	9.1	 		1	٠.	٠

: IS.NC :	Nature of Transactions	year e <b>nded</b> .	Hording Company/ Fellow : Subsidiaries	entities over which key managerial personner and/or their relatives exercise significant control	<sup>†</sup> ota⊧
; ·	acone from hwang gover:	Al Van Su	1,083,218.00		083,218 Ju
	area acatan natar 8 Beta.	31-Mar-19	1.10,075.00		110 075 00
		.11 Mar 20	-2,150 000 00:		(2.150,000.00)
	land development & other legins by chased	21-Mar-19			
		31 Mar 20;	:		
	Project Canagement service interpola	31-Mar19:	1.440,000.00		1 440,000.08 ;
		31 Mar 20:	5.208,790.00		5,208,790,00 (
· ·	(Parchase of fixed assets	31-Mar-16	2.616,180.00		1,616 180.00
	Building material purchases	31 Mar-20	9,440,449,00		9,440,449 00
	Tripundual marchar bolouages	31-Mar-19	94,704.00		94,704.00
5	Construction Cast	31-Mar 20	1,567,025.00		1,567,025.00
	Construction edst	31-Mar-19	15,019,977.00		15,019,977.00
/	Interest Cost	31-Mar-20	476,827,924.00		476,827,924.00
, '	anterest Cost	31-Mar-19			-
8	Reimbursment of Finance Cost	31-Mar-20	2,268,000.00		2,268,000.00
•	Remodisment of Fillance Cost	31-Mar-19			
9	Bank Guarantee Matured	31-Mar-20	-		
9	Toasik Guarantee watured	31-Mar-19	1,000,000.00		1,000,000.00
10	Bank Guarantee Given	31-Mar-20	-		-
10	pairk ocarantee osven	31 Mar-19	300,000.00		300,000.00

(Amount in Rupees)

S.Na.	Nature of Transactions	Year ended	Holding Company/ Fellow Subsidiaries	Entities over which key managerial personnel and/or their relatives exercise significant control	(Amount in Rupees)  Total
Balanc	es as at 31st march, 2020				
1	Loans & advances recoverable	31-Mar-20	-	9,655,140.00	9,655,140.00
Ĺ	Louis & dovances recoverable	31-Mar-19	-	9,005,140.00	9,005,140.00
2	Trade payables	31-Mar-20	3,399,979.00	-	3,399,979.00
	Trade payables	31-Mar-19	1,746,334.75	-	1,746,334.75
3	Closing Balance of Loan received	31-Mar-20	4,178,548,576.95		4,178,548,576.95
,	Closing Balance of Edail (Colored	31-Mar-19	-	-	
4	Advances/balance outstanding	31-Mar-20	2,215,545,999.33		2,215,545,999.33
'4	Advances/ balance obtistanding	31-Mar-19	6,221,952,849.30	-	6,221,952,849.30
5	Bank guarantees	31-Mar-20	1,300,000.00		1,300,000.00
.,	isany Rogianices	31-Mar-19	1,300,000.00		1,300,000.00



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v korenske objekt traditiv stanske					
FICOMY FOR CADDS 20000	- <u> </u>	1 - 4 - 5 - 5	: .		
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3/Project management services charges	La cere i rominar		1		
		: :			
4!Purchase of fixed assets					
Chaine analysi	, ad line e inpair	151 1000	1.74,14,177.4		
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vaire inductives the are throughout	The American Control	Maria de la companya della companya della companya della companya de la companya della companya			
5 Building material purchases					
Frank limited	Hoteling Company	5,14,1,7:01.001	174 71 4.3		
Lagdamba Contractors and Builders Limited	1 Clow Subsidiaries	298,749.00			
Tagasta and a state of the control o					
6 Construction Cost					
lagdamba Contractors and Builders Limited	bellow Subsidiaries	1,567,025,60	15,010,0770		
7 Interest Cost					
Orngsg Limited	Holding Company	F 6,827,924.00			
8 Reimbursment of Finance Cost					
Coace Linned	Holding Company	2,268,000,00			
9 Guarantee matured					
Omaxe Lanned	Holding Company	-	1,(0)(0,0(0))		
0)Guarantee issued					

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and in the converse societies the long.	a balancia pendianye	100000000000000000000000000000000000000	
3 Closing Balance of Loan received			
Bornass Limited	civility v ompany	0,378,348,314.95	
Advances/balance outstanding	<u> </u>	i	
Orbaxa New Chandboard Descripts Private United	irelfove Subsidianies	2.672.500,00000	2,673,300,500,
Renable Manpower Solutions Limited	subsidiary of believe Subsidiarus	:17,688,325,57	: 10,688,435 3
Gav Builetech Private : immed	: ellow Sabsidiaries	999,564.76	
Robust Buildwell Private Limited	Lellow Subsidianes	1,675,084,00	
Omixe Limited	Holding Company	30,283,125,00	4.038,764,403.0
Bank guarantees			<u>,</u>
Omaxe Limited	Holding Company	1,3000,000,000	1,300,000,0

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### Note 44 CAPPIAL MANAGEMENT POLICILS

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The group among regards on the base of the carriers information of equity that his solvertainined beam, as a cash and rush equivalents as presented to the carrier of the statement of the anche desired and cash free acquire recognised to send completions the nace to

The group manages are count structure and maker stinishments to it in the light or changes in economic conditions and the risk characteristics of the properlying assets on order to catabani or adjust the capital arrangement, the group and material transfer of materials and the capital arrangement of properlying asset are summarised as summer of the properlying asset as capital or the proper are summarised a totalows:

Amount in Rupees;

Particulars	As at 31 March 2020	As at 31 March 2019		
Long term borrowings	848,685,859,47	845,935,151.66		
Short term borrowings	4,178,548,576.95			
Less: Cash and cash equivalents	(23,468,106,80)	(25,823,010.93)		
Net debt	5,003,766,329.62	820,112,140.73		
Total equity	5,584,428.93	21,584,976.01		
Net debt to equity ratio	896.02	37.99		

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### Note 48: STANDARDS (SSUED BUT NOT YET EJFECHVE

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Note 490 at 28 to a compage once the party of period and animate medically, the assectation community with them the funds.

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B S D & Co. Regar No. 9003128; Chameres Accommuns For and on behalf of bourg of circulors

Prakash Chand Surana Panner

MENO MOZTO CONNESSEONE SONNÁRHANE MOZTA E

Place: New Dellai

Date: 24-[ul 2020]

Vinit Goyal
Director
DEN: 03575020

Arindam Shaw Director

DJN: 08155590

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