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## INDEPENDENT AUDITORS' REPORT

To The Members of Pancham Realcon Private Limited

#### Report on the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of Pancham Realcon Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2020, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of changes in Equity and the Statement of Cash Flows for the year then ended, and Notes to Standalone Financial Statement including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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 Companies (Indian Accounting Standards) Rules, 2015, as amended and accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2020, and loss after tax (including other comprehensive income), changes in equity and its cash flows for the year then ended.

#### Basis for Opinion:

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made 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 standalone financial statements.

#### **Emphasis of Matter**

We draw attention to note no. 46 to standalone 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, associates, contractors, vendors etc.

Our opinion is not modified in respect of this matter.

#### **Key Audit Matters**

Key audit matters ("KAM") are those matters that, in our professional judgement, were of the most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have

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# Description of Key Audit Matters

St. No.	Key Audit Matters	How that matter was addressed in our aud
	Revenue recognition	report do.
	Revenue 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	Cur 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
	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 25 to the Standalone Financial Statements	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 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
<u> </u>	Pending Income Tax cases	procedures to verify reasonableness of revenue accounted by the Company.
	The Company has pending income tax cases involving tax demands which involves significant judgment to determine possible outcome of these cases.  Refer Notes 35 to the Standalone 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 inhouse 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.
	Liability for Non-performance of real estate agreements/ civil law suits against the Company  The Company may be liable to pay damages/ interest for specific non-performance of certain real estate agreements, civil cases preferred against the Company for specific performance of the land agreement, the liability on account of these, if any have not been estimated and disclosed as contingent liability.	We obtained details/ list of pending civil cases and also reviewed on sample basis real estate agreements, to ascertain damages on account of non-performance of those agreement and discussed with the legal team of the Company to evaluate management position.

Refer Notes 35 to the Standaione Emancia: Statements

#### inventories

The company's inventories comprise mainly project in progress.

The inventories are carried at lower of cost and net realizable value (NRV). 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.

Dur audit procedures to assess the net ! of Building materials and consumables and realizable value (NRV) of the inventories andlude the following:

> We had discussions with Management to understand 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 cost of construction to i complete projects.

#### 5 Recognition and measurement 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 6 and 33 to the Standalone 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.

## Other Information

The 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 standalone 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 standalone 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 standarone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standarone 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 Responsibility for the Standalone Financial Results

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles—generally accepted in India. This responsibility—also includes maintenance of adequate accounting records in accordance with the provisions—of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application—of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability 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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

# Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial 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 Company has



adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis or accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or. If such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

We communicate with those charged with governance 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 standalone 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

- 1. As required by Section 143(3) of the Act, based on our audit, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flow and the Statement of Changes in Equity dealt with by this report are in agreement with the relevant books of account.
  - d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e. On the basis of the written representations received from the directors as on 31st March 2020 taken on record by the Board of Directors, none of the directors is disqualified as



on 314 March 2020 from being appointed as a director in terms of Section (16442), or the 4ct

- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure-il". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- 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 remuneration was paid by the company to its directors during the year.

- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 13 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
  - The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
  - The Company has made provision, 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 Company.
- 2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For BSD & Co
Chartered Accountants

r Firm's Registration No: 0003128

Prakash Chand Surana Partner

Membership No: 010276

NDIN:366(10) 364444 DZ 1053-

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Place: New Delhi Date: 24th July 2020 Referred to in paragraph 2 under "Report on other Legal and Regulatory Requirements section of our report to the members of Pancham Realcon Private Limited of even date)

- a) The Company has maintained proper records showing tuil particulars, including quantitative details and situation of the fixed assets.
- The fixed assets have been physically verified by the management at the reasonable intervals, which in our opinion, is considered reasonable having regard to the size of the company and the nature of its assets.
- in our opinion and according to information and explanations given to us, the company does not hold any immovable property.
- The inventory includes building material and consumables and project in progress. Physical verification of inventory has been conducted at reasonable intervals by the management and discrepancies noticed which were not material in nature have been properly dealt with in the books of accounts.
- According to the information and explanation given to us, during the year the Company has not granted any loans, secured or unsecured to companies, firm, or other parties covered in the register maintained under section 189 of the Companies Act, 2013.
- iv. In our opinion and according to information and explanations given to us, the Company has complied with provisions of Section 185 and 186 of the Act in respect of loans, investments, guarantees, and security.
- v. The Company has not accepted any deposits from the public.
- vi. The Central Government has not prescribed maintenance of cost records under subsection (1) of section 148 of the Companies Act, 2013. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, provident fund, employees' state insurance, income tax, duty of customs, goods and services tax (GST) and other applicable material undisputed statutory dues have been deposited regularly during the year with the appropriate authorities with minor delay. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income Tax, duty of customs, Cess, Goods & Service Tax (GST) and other material statutory dues were in arrears as at 31st March 2020 for a period of more than six months from the date they became payable.
  - (b) According to the information and explanations given to us, there are no dues of income tax, duty of customs, value added tax, GST or other applicable material statutory dues which have not been deposited as on 31st March 2020 on account of any dispute except the followings:-

Name of Statutes	Nature of Dues	Financial Year to which the matter pertains	Forum where dispute is pending	Amount Outstanding (Amount in Rupees)
Income Tax Act, 1961	Income Tax	2016-17	CIT (A)	Rs. 2,71,61,572

viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to banks, financial institutions and debenture holders as at the balance sheet date.



According to the information and explanations given to us, the term loans were generally applied for the purpose for which those are raised. The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year.

According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

- According to the information and explanations given to us, no managerial remuneration has been paid or provided during the year
- According to the information and explanations given to us, the Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
- According to the information and explanations given to us, all transactions with the related parties are in compliance with Section 177 and 188 of Act, where applicable and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. According to information and explanations given to us, the Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934.

For BSD & Co

Chartered Accountants
Firm Registration No: 000312S

KAN LEW WITH A STORY OF THE STORY

Prakash Chand Surana (Partner)

Membership No: 010276

UDIN: ZOCILIZAGAAHAA 1021082-

Place: New Delhi Date: 24th July 2020 Annexure II to Independent Auditors' Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Pancham Realcon Private Limited of even date)

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

We have audited the internal financial controls over financial reporting of **Pancham Realcon Private Limited** ("the Company") as at 31 March 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

## Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. 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 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.

#### Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Company.

#### Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

- (a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; and



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

# Limitations of Internal Financial Controls over Financial Reporting

Because of the innerent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial 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 Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For BSD & Co
Chartered Accountants
Firm Registration No: 000312S

Prakash Chand Surana Partner Membership No: 010276

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Place: New Delhi Date: 24th July 2020

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Prakash Chand Surana

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Place, New Dillin Date 34 Jul-2020

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The notes referred to above form an integral pair of minimal statements.

As per our audit report of even date attached.

Formul or behalf of

For and on behalf of board of directors

B S D & Co.

Regar No. 00/03128. Chartered Newsambouts

Rrakash Chand Surana

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Vinit Goval

Director DTN-03575020 Arindam Shaw

Director

DJN: 08155590

Place New Defin Date 34 Jul 2020

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Balance 3 - 37 33 Mayer 2019	Sir Hills	
	2 (F. 1819.)	= (= (6,64)0 sid )
Вакиеств и 1 Арти 2019		
Balance as at March 2020	515,18(6)	
	205 (1915)	509EJ)(10,7)(i .

#### B. Other Lyuis

with all the blanks

Description :	Attributable t	o the owners of Pancham Realcon	Private Limited	
	Retained Learnings	Other comprehensive Income	Lotal Other Equity	
Balance as at 1 April 2018	15 169,752 (5)	286,185.83	15,153,566.41	
Protestional mayors of disprior of field version	448 828.43		-248,828, 63	
Profits less a for the year	9,283,569,23	<u> </u>	6,283,560,23	
Other Comprehensive implane	Í	(593,655,38	- 5/3.655 38	
Balance as at 31 March 2019	21,304,493.10	(879,841.21)	20,424,651.89	
Balance as at I April 2019	21,504,493,10	879,841.20	20,424,651,89	
Impure of Ind. At 116	192.215 00		192,335.00	
Probablish for the veg-	16.167.322.68		16,167,322.08;	
Office Comprehensive Income		948,822,007	448,822,00	
Balance as at 31 March 2020	4,944,956.02	(431,019.21)	4,513,936.81	

The mores reteried to above form, a misgral part of immedial statements.

As per nor audit report of even date attached

hor and on behalf of

For and on beliaff of board of disections

B S D & Co.

(Rega No. 6003128) Childred Accountaits

Prakash Chand Surana

Parlish MONOR 010 276 CDINESCONSYCHMANDSIDE ...

Durgton

DIN: 03575020

Arindam Shaw

Director

DIN: 08155590

Algor New Defail Date: 24 fol 2020

# Control of the Market Control

#### Constitution of the manager of the properties of

			And the second Agreement
	'Arthoniais	- ca+ 3 0000 2 March 2020	nas mastas 21 March 2619
· ·	ash how from enerating activities	1940 UN	2 2411611 2017
1.	CONTA (insert for the scar benore dec	21.522,431.08)	1,900,187,33
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:	Specialism and at a microsophic control of	2 8 No. 42 1 No.	14 Jan 1980
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i	den storm time to prairie	Tending Disease	
	BOST and Banco school	1998 1998 1999	104 031 031
:	and the masses are the equipment	\$1.11 s	
٠.	wall to the confidence of the confidence of	14.50	18 168 10
	abrides in congress domest controls	81.133.98	72,219.57
C	perating profit/(loss) before working capital changes	593,031,973,82	27,465,664,17
	Thus poems to everture, caping		.,,
1	obranishus	0007,00 (3.22,137	-1 <u>, 32, 50,008</u> 8
!	tade Receivable	13,387,652,251	-36,535,811.74
1.	outis .	55,964 02	(3,461.86)
1	Other unancial assets	(3,784,603 (8))	515,356,95
(	Other non-financial Assets	(1,917,537,77)	203,089,652,32
Ï.	rade payables and other financial and non-financial liabilities	(3,446,106,033.81)	235,349,533,35
		(4,164,866,983.06)	(850,785,482.85)
N	let cash flow from operating activities	(3,571,835,009.24)	(823,319,818,68)
13	Orrect tax paid (frefund)	2,401,430.00	4,121,557.60
N	let cash generated from/(used in) Operating activities (A)	(3,574,236,439.24)	(827,441,375.68)
в с	ash flow from investing activities		
	urchase of fixed assets	77. TO** TOTAL 985	(2.052.125.20)
	ale of fixed assets	(6, <sup>7</sup> 97,720.98) 1,505.00	(3,052,135,30)
	lovement in Bank Deposits	(208,2°0.00)	7,372,600 77,425,600
	sterest received	· ·	(*.621.90) ************************************
	let cash generated from /(used in) investing activities (B)	9,550.00 (6,994,935.98)	7,621.00
	reversing character from / (used itt) investing activities (b)	(0,994,935.98)	(3,044,763.30)
C C	ash flow from financing activities		
P	roceed from Borrowings(net)	4,178,548,576.95	899,765,052,60
R	epayment of Lease Liability including interest	(2,760,000,00)	
Īī	iteres) and finance charges paid	(596,536,078.86)	(68,882,585.50)
N	fet cash (used in)/generated from Financing activities (C)	3,579,252,498.09	830,882,467.10
N	et increase/(decrease) in cash and cash equivalents (A+B+C)	(1,978,877.13)	396,328.12
0	pening balance of cash and cash equivalents	24,808,094.43	74 111 77 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
	losing balance of cash and cash equivalents		24,411,760.31
<u> </u>	waing watance or cash and cash equivalents	22,829,217.30	24,808,094.43



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36.1 (1.36)  $(v,v,v,v,v) = (\sqrt{v},v,v,v,d(1,v))$ 18988 31 Contraction of 7.815.04 1.01009.48 observe that the stance of the first end and AT COMPLETE HAS INTENDED FOR CASE ON PARKING GRAND CALL CONT incomments of e Arassa \_\_\_\_\_\_ 138,920156 23,865 693 T 3.462.00 p.1.10is as from the mass tention of the from the specific region of the  $\chi(x,y)$ 322531,679,30 24.3100/38.45

#### OFFCLOS! REAS REQUEEN BOTO BY INDIAS 3.

Recommingory of grabilities arising from financing activities

31/May 20 Opening Balance Cash flows Non-Cash Changes Clasing balance Contract of the second sts also ration 3.750,000 148 55 5 15 15 4 State Contraction of Con-3 (75 a)8 5% or 111-36-55,93 Foral habilities from financial activities 845,935,151,66 1,178,548,576.95 2,750,707.81 5.027,254,136,42

				Analona da Kareca
31-Mar-19	Opening Balance	Cash flows	Non cash changes	Closing balance
Lawrence of the ended	331,517100	9.0076515260	\$4,064,848.0-	9-3 <sup>95</sup> 3 Ed of
Foral trabilities from linaucial activities	2,34,947,00	899,765,052.60	(54,964,848.34)	845.935.181.66

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 $\begin{array}{lll} t + \alpha (d - \alpha) & \text{i.i.} & \text{i.i.} \\ B | S | D | \& | C \alpha \end{array}$ Report of the month of the contract of the con the large in the affect being of group as

Prokash Chand Surana

Summer M.N., 1919, F. 6

 $\begin{array}{l} P+e^{ij}(N_{\rm BH},1000)\\ 0.049\times 2100 \, {\rm Jepth} \end{array} \label{eq:policy}$ 

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Vinit Goval 0305 Nov. 1408 (638 1805) Arindam Shaw

Director (1018) 08 (3390)

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the complete to groves a vector which has by the complete varieties a perfermance obligation by a misteriorization made at gradient content is a continuous.

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#### C. Dergry matther of manual men proces-

The resistance price is the amount of transfering a which the compute expects to the entitled in excluding for mastering prainted goals or written to a issue to excluding 6.81

The convergence of the experience with construct any earlies fixed manner, variable amount or both to determining transfers of the company to some or severes. will be propertied to the customer as promosed in accordance with the existing contract and the connuct can ibe a medical, renewed or modified.

a. Alter using the transactions prior to the performance obligation.

The affection of the rotal contact practic various portagenacy obligate and done based on their simulation calling praces the standadon sching prace at the process which the company would self-procused goods or services segurificie to the customers.

6 Beologiament of revenue when 6 east the company satisfies a performance obligation.

Performance abligation is sairclied over time or in a penor system.

Preferenzance obligation is satisfied over mine if one of the conera our of the following, three is men-

The cosessor simultaneously recover and consumes a benefit provided by the company's performance as the coarpoint program is

The complex spectromagneers are not enhanced in a sect that a manoring control suspection maked on independent

the company performance dues to the control performance of the company and the company has no other called a previous control performance of the control per that the first the consequence for a performance obligation, as that they must have of the critical is used of the critical is used on the colorest three else receive more qualities the large extension of eligibles in a

The company disaggreening a contestroin malabasis properly consider less of contamination were not

#### (b) Project Management bee-

toyer. Minageneeth to is are counted to reverse upon supstanten or performance obligation as perfugieed terms.

#### (c) Interest Income

factors due to delived progrems by costomers of accommission a crimit basis.

#### (d)Increes from trading sales

Records, them ending is treaties is according day in cords, apon supply from of performance abligations.

Dividend, account is renignized when the right to recess the parameters established.

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#### ing 3 marginal histriments

#### continuously assets

#### Initial recognition and measurement

and the state of the compact and the state of the state of the community where the control permanents are the control of the state of the control of the con

#### Subsequent measurement

The angle annual contraction of the term of extension constraints and the annual court of the releasing continuous account.

#### $C(bessel) \le b(M) \text{ within a bissues of a set where the second respectively conditioning of an animal right flows, and the second respectively. \\$

in Contracted forms of the two types reveal to contract days reasonable within are solely printed in the penerpal and memory SPM, on the penerpal rate of constanting

We next forced real, so to annual reals of a respective measured in morsest can use gradient measured the method. All order actions managers are measured in the Adordhough the compares model,

#### De-recognition of financial assets

A linearities con primary de ne sport a character agus as receive confrience from the asset treat expected or the company has received the new partial asset.

#### (b) Financial liabilities

#### Initial recognition and measurement

All transcul leabloses we observed untially action with and management cost that are attributable to the acquisition of the biguinal habitory are else adapted. These habitors are classified as acounts of each

#### Subsequent measurement

Subscipe accumual recognition, these labilities are maintained at interested cost using the effective area or method. These habilities and independently only and dependent

#### De-recognition of financial liabilities

A financeal behalter with two graved when the deligation under the hability is discharged or capacid. When an existing minimum hability is repliced by assume the first the same lender or substantially delicent terms of or in the actual of an existing hability and the recognition of the existing an order of the existing and the recognition of the congruence of the congru

#### (e) Financial guarantee contracts

From the gradients control is the control is discovered physician to be undertor numbers of a holder for a less at moors because the specified party tail, or make a physician when due in secondation with the terms of a delib missionness. In more algorithm of contracts are progressed and if it is a highly at fine value, adjoined for unosacronic costs that are directly attributed to the sistence of the gradients of sites provide a transfer of the amount of experience loss allowance observed as per impairment requirements of the AS 109 and the amount of experience loss allowance observed as per impairment requirements of the AS 109 and the amount of experience loss allowance observed as per impairment requirements of the AS 109 and the amount of experience loss allowance observed as per impairment requirements of the AS 109 and the amount of experience loss allowance observed as per impairment requirements of the AS 109 and the amount of experience loss and the experience loss

#### (d) Impairment of financial assets

The Company assesses on a forward bodons; near the expected credit basis assessed with a covery carried an amortised cost and PVOF deby mentioneds. The immunicate methodology

appeal depends on whether there are a small supported energial risk. Note 43 details how the Company determines whether there has been a significant mergane in credit risk.

Let trade receivables only, the Company appeals the supplified approach permitted by hid Note 9 minorial Instruments, which requires expected information to examine a common of the receivables.

#### (e) Offsetting of financial instruments

bower tall asset and future of babbles on the net around a reported in the balance often it once was convertly enforceable level ugic to extremit a common and there is consistent to write a restriction to write a restriction of the constraint of

#### (viii) Inventuries and Projects in progress

#### (a) Inventories

in Building material and consumity states are successful a lower of most and act regission, value if not is determined out the basis of the floor in best and method

gr. Unsilve colored at bower of costs and one on the tible value. Cost is determined on inversign method. Cost includes cost of acquisation and all related costs.

that to insure son work as progress without at lower of rost and retirculishik value. Case includes cast of intervals, services and other related overheads while the proper finder constrained

#### (b) Projects in progress

Projects in progress are voked in sower or commodified make the Cost archides cost of Unit development ugliss, materials, construction, services, beginning costs and other explaints or brough projects.

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#### Company Countries

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the company observes the Coencidency of the present value of the least progress that are recognished as the commencement date of least. The least promotes are discounted using the sound cal employ as the research and can be exactly decrement. If that may cannot be central decrement, the company is secure remaind to or own, one

To least tables a subsequently and remote the area using the carrying animal and all interests a least of shift, reducing the carrying animals acceptance to the least parameter mode, and in renotions the curving amount on their representation base modifications in the control of characteristic based less quantum. The control of control of it made an mean of Sease between the common contractions are the contraction of the contr 1886 o reflected in zero and normal resulter expectation is unassessment of the exhibiting discontinuous recognises are remaining amount of the relationship ment of the line and these The company has the first to imply the expressions of INOAS Ho to door non-tenses of all issues that have a lease from of 12 months of loss tasks remember on long tension of the bases his worth the trade brognesses of his value. The least paronins assigned along those pages premising das an expense over least tem-

#### (NIVE Income Taxes)

i. Bowisson for commercial accounted based on the tax parable under the factories Low Acry 1961, Commercial management relative to the reconstruction of contract of contract of the contract we fit and loss realities on their comprehensive morning or in equals).

a Disformative incognised to a reporting differences between the craying amounts of issert and habilities in the transient statements and the corresponding tax bases used to the correspondence of revalled medical

Detected by halabines and assess the discussors of the mix may thus may thus the are expected as about the period of which halability is sealed on the asset scales deposition may may from have been encounted or rubstantively critered by the end of the reporting period. The egoting amount of Detected tax highings and assets an its week did the end of circly reporting period.

#### (ver) Cash and Cash Equivalents

Carli and Cash equivalents in the Gabore shore comprises cash at bank and each oschool, streamf deposits and short term deposits which are subject to an insignificant change in value he remarked to lad 38% a grows setting to provide disclosure at change in the tribilities, among from financing activities, including betti changes trising from rish flows and non-carb thanges but has towign exchange connections. The Company has provided information of a faith content and comparative period in each flow statement.

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#### (e) Lease

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The corporate common the constraint of the managed discovered as the grant property and the property and the grant and the construction of the mean appricing execution of the consequence of the company of constitution of the consequence of consequences are consequenced by the consequences of the cons whereas the care according of the expression of a reason of the care of the ca to the operation of the potential of the companies exercise the companies exercised the least of the exercise the properties of the companies of the exercise the train is a range at more crowellable being a filler one continues in our earlies account based on incremental in providing me-

#### (f) Pair value measurements.

Mategational implied collimation of finispies a determine the case table of financial instruments, where active market quotes are not available, and confinancial less to fish awah esidereh jawa 19 muu. Tarastumpa an wansistrat wilit hii warassa particebana walid pira the ni-trament 🧸 awas. Manggunget ibas si is asumpa anciari asassa da late is the expossible but this aim, we also be available. It is not as a Management uses the best relevant information wealthis. I summated for wall committee to make the management is sufficiently and the management of the possible but this aim. concessiblat would be achieved in an area slength franking on at the reporting date.

#### (g) Classification of assets and liabilities into current and non-current

The Managemon electrics assets and habilities into correct and non-correct arcticipanes based on its operating cache

Serie History	Publiand	lifate	- 100 to 100 to 200	- cicler	Longister	
	+ EGC INTEGRA	-raipini,nt;	Saures	- Grerer	an heinters	1.33
differential plane on						
SMIRORA AND DESCRIPTION OF THE STATE OF THE	1.4		And the state of	1941, 40	the transfer of	. 2. (19), 47(1.2)
	+ 3€a ±77 - ₹		474, 39		18 11 8 2	3,521,635,34
<u></u>	<u> </u>					11(46,083,35)
Valance A. ac March 2046	- 464,899,22	. 442.002.00	. 2 No. 32 N. 53	251,461.5	4814,288,944	.4,975,327.25
Satance as a Cognit 20%	× 961,899.21	1442,352 91	50.324.53	(8),461.9	1.9,288.6.	4,975,327,28
A NOTE OF THE PROPERTY OF THE	tij maast	1000	444 900 00			4,797,7241.98
of the second se	. 171+					(=4,943.07)
Balance as at 53 March 2020	[0,278,083.64]	1.561,514,43	-7662,224,53	983,461,93	163.949.60	_1,748,136,16
Accumulated decree lation						
Salance is a UNpmi 2018	\$1.025					6.337.037.25
and the second of the second o	*	Sugar ser	:	1.141	1.1	2.051,039,93
For the state	Liet HAL				•	: (50,155,87)
Bulance as at 51 March 2019	993,929,62	1,008,380,36	3,395,535,57	328,054.51	213,001.25	5,238,921,31
Balance as at LApril (01)	24.9.9 (	1, 938, 48 . 37	والمراجع ومالا	38 A S	11113	8,238,921,31
Comparation of Springers (60)	5,581,399,05	124, 124,	Sec. 3 4 67	164,138, 3	2.50 (1.50)	3,654,735,94
(hsp. cs.d)	97.81 01					(9,681.0),
Balance as at 31 March 2020	2,365,647,93	1,233,092.47	6,462,870.22	592,389.72	329,975,90	10,883,976,24
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	10,864,159,92
Net carrying amount as at 31 March 2019	3,067,969,59	133,972.61	2,634,768,96	553,407,42	46,287.36	6.736,405,94

		: Voocunt in Rupecs
Particulars	Year Ended	Year Ended
PAGE 17 CONTRACTOR OF THE PAGE 17 CONTRACTOR	31 March 2020	31 March 2019
Opposition to be a deged to		<del></del>
Cost of the mail terms about a construction & collar required project cost srefer none 27)	1.381.399.32	303,798.20
Statement of profit & hoss refer note 31)	1,273,336.62	1.748.111.73
Total	2,684,733,94	2,051,939.93
Note 2 · RIGHT OF USE ASSETS		"Апзони и Кирсез.
Particulars		Total
Gross Carrying value as at 01 April 2019 upon adoption of INDAS 116	- N	5,088,282 00
Ado Right of its closes a tideo during the year		-
facts if Depression connicts of our assets refer note 3);		(2,180,692,00)
u, Impurment losses		-
Not Carrying value as 4t 31st March 2020		2,907,590.00



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Tarro which	78-34 78-34 (2029)	28.40 7. March 2019
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the first of the separate districts of the kinetic series, and the second of the		
	10 LOG 11 1	Part, etc.
<ul> <li>(b) Production (control transport of conjugate to the conjugate transport of the first production of the first period</li> </ul>	170 <sub>2</sub> (160 d)	
tota)	300,000,00	300,000,00
Transport Constant transport State of State (1997)		200,000
Note 4 JNON CURRENT LOANS		
NAC CANCELL CONT. C.		. anomit in Runees
Particulars	As at	As at
	31 March 2020	31 March 2019
This ceated considered good unless of herwise stated:		··· <del></del> -
Security deposit Considered Good		
Total	834,593,46 834,593,46	490,55**.48
1000	834,593.40	490,557.48
Note 5 : NON CURRENT OTHER FINANCIAL ASSETS		
Note 5 : NON CURRENT OTHER FINANCIAL ASSETS  Particulars	As at	(Amount in Rupees <b>As at</b>
Particulars	As at 31 March 2020	
Particulars Bank deposits with maintiny of more than 12 months held as margin	31 March 2020	As at 31 March 2019
Particulars Bank deposits with majurity of more than 12 months held as margin poncy	31 March 2020 200,000,00	As at 31 March 2019
Particulars Bank deposits with maturity of more than 12 months held as margin noney Interest accrued on deposits & others	31 March 2020	As at 31 March 2019
Particulars  Bank deposits with majurity of more than 12 months held as margin noney  Interest accrued on deposits & others  (Unsecured considered good unless otherwise stated)	31 March 2020 200,000,00 2,219,00	As at 31 March 2019 95,228,00
Particulars  Bank deposits with majurity of more than 12 months held as margin noney  Interest accrued on deposits & others (Unsecured considered good unless otherwise stated)  Advances recoverable in cash	31 March 2020 200,000,00	
Particulars  Bank deposits with maturity of more than 12 months held as margin noney  Interest accrued on deposits & others (Unsecured considered good unless otherwise stated)  Advances recoverable in cash	200,000,00 2,219,00 25,467,763,24	As at 31 March 2019 95,228,00 25,467,793.17
Particulars  Bank deposits with maturity of more than 12 months held as margin money Interest accrued on deposits & others (Unsecured considered good unless otherwise stated) Advances recoverable in cash Fotal  Note - 6 : DEFERRED TAX ASSETS - NET	200,000,00 2,219,00 25,467,763,24	As at 31 March 2019 95,228,00 25,467,793.17
Particulars  Bank deposits with majurity of more than 12 months held as margin noney  Interest accrued on deposits & others  (Unsecured considered good unless otherwise stated)	200,000,00 2,219,00 25,467,763,24	As at 31 March 2019 95,228,00 25,467,793.17 25,563,021.17
Particulars  Bank deposits with maturity of more than 12 months held as margin noney Interest accrued on deposits & others (Unsecured considered good unless otherwise stated) Advances recoverable in cash  Fotal  Note - 6 : DEFERRED TAX ASSETS - NET  the movement on the deferred tax account is as follows:	200,000,00 2,219,00 25,467,763,24	As at 31 March 2019 95,228,00 25,467,793.17
Particulars  Bank deposits with maturity of more than 12 months held as margin money Interest accrued on deposits & others (Unsecured considered good unless otherwise stated) Advances recoverable in cash  Fotal  Note - 6 : DEFERRED TAX ASSETS ~ NET the movement on the deferred tax account is as follows:	200,000,00 2,219,00 25,467,763,24 25,669,982,24	As at 31 March 2019 95,228,00 95,228,00 25,467,793.17 25,563,021.17
Particulars  Bank deposits with maturity of more than 12 months held as margin boney Interest accrued on deposits & others (Unsecured considered good unless otherwise stated) Advances recoverable in cash  Fotal  Note - 6: DEFERRED TAX ASSETS - NET  the movement on the deferred tax account is as follows:  Particulars  of the beginning of the year	31 March 2020 200,000,00 2,219,00 25,467,763,24 25,669,982,24	As at 31 March 2019  95,228.00  25,467,793.17  25,563,021.17  (Amount in Rupees As at 31 March 2019  1,573,982.00
Particulars  Bank deposits with maturity of more than 12 months held as margin honey  Interest accrued on deposits & others  Unsecured considered good unless otherwise stated)  Advances recoverable in cash  Fotal  Note - 6: DEFERRED TAX ASSETS ~ NET  the movement on the deferred tax account is as follows:  articulars  It the beginning of the year on implementation	31 March 2020 2(0),(0(0,0)) 2,219,00 25,467,763,24 25,669,982,24 As at 31 March 2020	As at 31 March 2019  95,228.00  25,467,793.17  25,563,021.17  (Amount in Rupees As at 31 March 2019  1,573,982.00
Particulars  Bank deposits with maturity of more than 12 months held as margin noney Interest accrued on deposits & others (Unsecured considered good unless otherwise stated) Advances recoverable in cash  Fotal  Note - 6: DEFERRED TAX ASSETS - NET  the movement on the deferred tax account is as follows:  Particulars  If the beginning of the year on implementation of Ind AS 115  Addition in balance at beginning of the year on implementation. Impact	31 March 2020 2(0),(0(0,0)) 2,219,00 25,467,763,24 25,669,982,24 As at 31 March 2020	As at 31 March 2019 95,228,00 25,467,793.17 25,563,021.17 (Amount in Rupees As at
Particulars  Bank deposits with maturity of more than 12 months held as margin noney Interest accrued on deposits & others (Unsecured considered good unless otherwise stated) Advances recoverable in cash  Fotal  Note - 6 : DEFERRED TAX ASSETS - NET  the movement on the deferred tax account is as follows:  Particulars  of the beginning of the year on implementation at Ind AS 115 addition in balance at beginning of the year on implementation. Impact if Ind AS 116	31 March 2020  200,000,000 2,219,000  25,467,763,24 25,669,982,24  As at 31 March 2020 2,197,850,000  64,654,000	As at 31 March 2019  95,228,00  25,467,793.17  25,563,021.17  (Amount in Rupees As at 31 March 2019  1,573,982.00 157,696.48
Particulars  Bank deposits with maturity of more than 12 months held as margin money  Interest accrued on deposits & others (Unsecured considered good unless otherwise stated)  Advances recoverable in cash  Fotal  Note - 6 : DEFERRED TAX ASSETS - NET	31 March 2020  200,000,00 2,219,00  25,467,763,24  25,669,982,24  As at 31 March 2020 2,197,850,00	As at 31 March 2019  95,228,00  25,467,793.17  25,563,021.17  (Amount in Rupees As at 31 March 2019  1,573,982.00



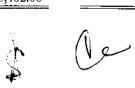




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> .*!!** Title *	+ March 2026	March 2019
Peterred 7 of Assets		W. W. W.
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<sup>3</sup> (epp)	7,398,833,00	0.197.850.
Note 7 OTHER NON-CURRENT ASSETS		
	.,	Avacount in Rings
Cartuadat.	As at	As ar
THE PROPERTY OF THE PROPERTY O	53 March 2020	31 March 2019
amanacy to forther		
Propido Españo E		5. S. U.
Total	21,947.06	6,837.
Note 8 : INVENTORIES		
	A	- Amount in Rope
Particulars	As at 31 March 2020	As at 31 March 2019
T> '11' 1: 1 : 1 : 1		
Building Material and consumables	14,842,861.25	22,157,614
Project In Progress	9,437,312,003.76	8,760,330,1273
Total	0.450.454.024.05	0.000.400.00.0
Note 9 : TRADE RECEIVABLES	9,452,154,864.95	
Note 9 : TRADE RECEIVABLES	9,452,154,864.95 As at	
Note 9 : TRADE RECEIVABLES  Particulars		(Amount in Rupe
Note 9 : TRADE RECEIVABLES  Particulars  (Unsecured considered good unless otherwise stated)	As at	(Amount in Rupe <b>As</b> at
Note 9 : TRADE RECEIVABLES  Particulars	As at	(Amount in Rupe As at 31 March 2019
Note 9 : TRADE RECEIVABLES  Particulars  (Unsecured considered good unless otherwise stated)	As at 31 March 2020	(Amount in Rupe As at 31 March 2019 72,261,764.
Note 9 : TRADE RECEIVABLES  Particulars  (Unsecured considered good unless otherwise stated)  Considered Good	As at 31 March 2020 115,649,417.00	(Amount in Rupe As at 31 March 2019 72,261,764.
Note 9 : TRADE RECEIVABLES  Particulars  (Unsecured considered good unless otherwise stated)  Considered Good  Total	As at 31 March 2020 115,649,417.00	(Amount in Rupe As at 31 March 2019 72,261,764.7
Note 9: TRADE RECEIVABLES  Particulars (Unsecured considered good unless otherwise stated) Considered Good Total  Note 10: CASH AND CASH EQUIVALENTS	As at 31 March 2020 115,649,417.00 115,649,417.00	(Amount in Rupe As at 31 March 2019 72,261,764.7
Note 9: TRADE RECEIVABLES  Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10: CASH AND CASH EQUIVALENTS	As at 31 March 2020 115,649,417.00 115,649,417.00	(Amount in Rupe  As at  31 March 2019  72,261,764.7  72,261,764.7
Note 9: TRADE RECEIVABLES  Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10: CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:	As at 31 March 2020 115,649,417.00 115,649,417.00	(Amount in Rupe As at 31 March 2019  72,261,764.7  72,261,764.1  (Amount in Rupe As at
Note 9: TRADE RECEIVABLES  Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10: CASH AND CASH EQUIVALENTS	As at 31 March 2020 115,649,417.00 115,649,417.00	(Amount in Rupe As at 31 March 2019  72,261,764.7  72,261,764.7  (Amount in Rupe As at 31 March 2019
Note 9: TRADE RECEIVABLES  Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10: CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020	(Amount in Rupe As at 31 March 2019  72,261,764.  72,261,764.  (Amount in Rupe As at 31 March 2019
Particulars  (Unsecuted considered good unless otherwise stated)  Considered Good  Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  To Current Accounts	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020	(Amount in Rupe  As at  31 March 2019  72,261,764.7  72,261,764.7  (Amount in Rupe  As at  31 March 2019  22,342,040. 1,631,979 (
Particulars (Unsecured considered good unless otherwise stated) Considered Good Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  In Current Accounts Cheques, Drafts On Hand	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020  21,469,658.30  1,359,559.00	(Amount in Rupe As at 31 March 2019  T2,261,764.7  (Amount in Rupe As at 31 March 2019  22,342,040. 1,631,979 ( 834,075,6
Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  In Current Accounts Cheques, Drafts On Hand Cash On Hand	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020	(Amount in Rupe As at 31 March 2019  T2,261,764.7  (Amount in Rupe As at 31 March 2019  22,342,040. 1,631,979 ( 834,075,6
Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  In Current Accounts Cheques, Drafts On Hand (ash On Hand Total	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020  21,460,658.30  1,359,559.00 22,829,217.30	(Amount in Rupe As at 31 March 2019
Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  In Current Accounts Cheques, Drafts On Hand (ash On Hand Total	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020  21,469,658.30  1,359,559.00	(Amount in Rupe As at 31 March 2019  T2,261,764.7  (Amount in Rupe As at 31 March 2019  22,342,040. 1,631,979 ( 834,075.6 24,808,094.4
Particulars (Unsecured considered good unless otherwise stated) (Considered Good Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  In Current Accounts Cheques, Orafis On Hand Total  Note 11 : OTHER BANK BALANCES  Particulars	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020  21,460,658.80  1,359,559.00 22,829,217.30  As at 31 March 2020	(Amount in Rupe As at 31 March 2019  72,261,764.7  72,261,764.7  (Amount in Rupe As at 31 March 2019  22,342,040. 1,631,979 ( 834,075.0 24,808,094.4  (Amount in Rupe As at 31 March 2019
Particulars (Considered good unless otherwise stated) Considered Good Total  Note 10 : CASH AND CASH EQUIVALENTS  Particulars  Balances With Banks:  In Current Accounts Cheques, Drafts On Hand Cash On Hand Total  Note 11 : O'THER BANK BALANCES	As at 31 March 2020  115,649,417.00  115,649,417.00  As at 31 March 2020  21,460,658.30  1,359,559.00 22,829,217.30  As at	31 March 2019  T2,261,764.7  72,261,764.7  (Amount in Rupes As at 31 March 2019  22,342,140.4  1,631,979 ( 834,075.6  24,808,094.4  (Amount in Rupes As at







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Note 13 CURRENT OTHER FINANCIAL ASSETS		s is and to wape
narticums	As ar	39.31
	31 March 2020	St March 2019
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ovance into coality in cash	5g (1800 <u>1</u> 20 97	6.253 191
Lotal	5,018,122.32	1,233,491,3
Note 14 : OTHER CURRENU ASSETS		
	As at	[Vanount in Ruper As at
Particulars	31 March 2020	31 March 2019
Unsecured considered good unless otherwise stated.		
Advance against goods, services and others		
Subsidiary companies	39,514,026.31	39,114,026.3
Related Parties	9,655,140.00	9,005,140 n
Others	100,658,920,77	95,273, <u>2</u> 99, <u>2</u>
Other Considered doubtful	430,014.00	1.74
Less: Provision for doubiful advances	(430,014,00)	
	149,828,087.08	143,992,465.5
Balance With Government - Statutory Authorities	1,981,618.11	63/10,265.9
Prepaid Expenses	206,488.18	51,147.9
Fotal	152,016,253.97	150,053,879.39
Note -14.1		
Particulars in respect of advances to subsidiary companies/relate	ed parties :	
		(Amount in Rupee)
Name of Company	As at 31 March 2020	As at 31 March 2019
Satkar Colonizers Private Limited (Subsidiary company)	19,724,157.26	
		19,724,157.20
Tiknisht Real Estate and Associates Private Limited (Subsidiary ompany)	19," 89,869.05	19,989,869,65
dangla Villas Private Limited (Fintines with significant control)	9,005,140,00	9,005,140 гя
Puru Builders Private Limited (Entities with significant control)	650,000,00	
Cotal	49,169,166.31	48,719,166.31
Note - 14.2		
Movement in Provision for Doubtful Advances		
Particulars	As at 31 March 2020	As at 31 March 2019
alance at the beginning of the year		
· · · · · · · · · · · · · · · · · · ·		
lovement in amount of Provision(Net)	430,014,00	
· · · · · · · · · · · · · · · · · · ·	430,014,00	-

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Note: 18			· · · · · · · · · · · · · · · · · · ·	
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Note: 15.2

Ferms/rights attached to shares

Equip

The Company tractors one classest equivalent, turning perceive of 87.0.1 per share, trach bolder of equivalents of some core per diared how company that is noted by the company declared and pays dividend in burner impress. The disadered proposed it are to be Board of Directors is subject to the appropriated the sharemokers in the cosmig. Amount General Meeting in the event or bipulation of the company, the bolders of equivalent expension of all preferented amounts, if any 19 proportion to the number of equiv. There exist have a follows:

Note - 15.3

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

Name of Shareholder		As at 31 March 2020		As at arch 2019
- The state of the	Number of shares held	Amount in Rupees	Number of shares held	Amount in Rupees
Equity Shares				
Holding Company				
Onuxe Limited	25,500	355,000.00	25.500	2553000000
Fellow Subsidiary Companies				
Shamba Developers Private Limited	13.000	1,3(1,0)(11,0)()	13,000	)30,000.00
Parkli Dev Jopers Frivaix Lamired	11.500	115,000,00	11.500	115,000.00

Note 15.4 Detail of shareholders holding more than 5% shares in capital of the company

Equity Shares

Name of Shareholder		Ав ят 31 March 2020		us ar reh 2019
	Number of shares held	% of Holding	Number of shares held	% of Holding
Parass Limited	25,500	51 00	25,500	51,(a)
franths Developers Private Larged	[3,000	No.O0	13,000	26.00
Panchi Developers Pervare Umited	11,500	2,3,000	11.500	23 00

Note - 15.5

The company has not abouted any fully paid up shares pursuant to contract(s) without payment being received in each The company has neither ellowed any fully paid up shares by were of horizontains, non-has bought back any class of shares during the period of five years immediately preceeding the balance sheet date.





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* 7.V					
Contract (Asset)					
			A. 18.0 (a) \$ 55.		
			Sec. 18 1.002.53		+56.242.768.00
2.30					
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and the state of	mai Mitodola (1985)	15 I	Ve of a Maria de le		No. 00
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<ul> <li>Control</li> <li>Control</li></ul>	Forest Sea	s Albah tal	<u> 13 149-15</u>		
consideration of the expension of the energy for the property of the expension of the expen					
foreign active for explicate transfering	· · · · · · · · · · · · · · · · · · ·	9,692,383,56			9,692,385,56
l'urai	818,685,839,47	845,935,151,66	32,502,196.92	= ·- · · · · · · · · · · · · · · · · · ·	9,692,383.56

#### Note - 16.2

The year wise repayment schedule of long term horrowings -

		···			"Апазиці и Вирее»
Particulars	outstanding as at		Years wise repaym	ent schedule	İ
	31.03.2020	31.03.2020 within Fregr		2/3 years	more than 3 year
Secured					
1					!
Ferm loans					i
Ban's John	848,685,859,47	32.563.196.92	225,000,000,00	Year (KNO) (Built Iyo	231 183,662 55
Fotal Long Term Burrowings	848,685,859 4"	32,502,196.92	225,000,000,00	ASO(OOR) (OOR) (II)	231,183,662.55



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Purticular-	AS 40 CONTRACTOR TO FOR	AS AT
	23 March 2020	31 March 2019
and the state of t	na na marana na sa	•
i otat	7.563,851.81	577,14 c 5.179,714,95
Note 18 - OTHER NON CORRENT LIABILITIES		
		our and in Rope es
Particulars	As at	As at
	31 March 2020	31 March 2019
Contemporaries	3×0,7×3×0	1837,778.3
Umai	359,683.92	687,775,24
Note 19 : PROVISIONS-NON CURRENT		
NUCLEO : ERCOTTOCCO VOSTINO N. C.C. REPLINA		Amount in Rupees
	As at	As at
Particulars	31 March 2020	31 March 2019
Leave Lagashment	614,358,00	983,705 m
Gratuax	1,985,400,00	2,086,462.06
Total	2,599,758.00	3,070,167.00
Note 20 : BORROWING-CURRENT		
AGE 20 / DORNO WING-COURTING		(Amount in Rupees )
0 : 1	As at	As at
Particulars	31 March 2020	31 March 2019
(unsecured)		<del> </del>
Intercorporate loans from subsidiary	4,178,548,576.95	
Total =	4,178,548,576.95	<del>-</del>
Note 21: CURRENT TRADE PAYABLES		
	A+	(Amount in Rupees )
Particulars	As at 31 March 2020	As at 31 March 2019
	31 March 2020	31 Maich 2017
Total outstanding dues of micro enterprises and small enterprises:		
Other Trade Payables due to nucro enterprises and small enterprises	1,338,611.00	3,375,443.00
Fotal (A)	1 220 711 00	2 275 442 00
Total outstanding dues of creditor other than micro enterprises and	1,338,611.00	3,375,443.00
small enterprises		
Other Trade Payables		
	3,399,979,00	1,746,334.75
*	シンフィフ・ス・ロリー	
Fellow Subsidiary Companies		183,370,700,70
Fellow Subsidiary Companies Others	211,159,231.96	183,372,792,69 185,119,127.44
Fellow Subsidiary Companies Others		183,372,792.69 185,119,127.44
Fellow Subsidiary Companies  Others  Total(B)	211,159,231.96	

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V-10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		<u>and the state of the state</u>
Paracutas	As at O March 2020	As at at Maron 2019
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# Note 22 : CURRENT OTHER FINANCIAL LIABILITIES

		Amount in Rupees)
Particulars	As at 31 March 2020	As at 31 March 2019
Current Maturines 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 Duc On Borrowings	9,615,945.21	-
Umployees Payable	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	2,674,791.18	45,000,00
Total	2,126,431,256.43	6,095,193,844.16

# Note 23: OTHER CURRENT LIABILITIES

		(Amount in Rupces)
Particulars	As at 31 March 2020	As at 31 March 2019
Statutory Dues Pavable	50,419,954,50	1.015.601.00
Deferred Income	840,412.38	1,793,287.33
Advance from customers and others:	, , , , , , , , , , , , , , , , , , ,	( ( / / / <sub>-</sub> / / <sub>-</sub> / / <sub>-</sub> / / <sub>-</sub> / / <sub>-</sub> / / <sub>-</sub> / <sub>-</sub> / <sub>-</sub> / / <sub>-</sub> / / <sub>-</sub> / / <sub>-</sub> / / / / / / / / / / / / / / / / / / /
From related parties	143,045,999 33	143,079,550,57
From Others	2,247,517,943.58	1,772,622,981.50
Total	2,441,824,309.79	1,918,511,420.40

# Note 24: PROVISIONS-CURRENT

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

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e.						127,694.99	<u> </u>
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	Year Hindest	Year Finded
	31 March 2020	3f March 2019
Weather the analysis of the second	1,772,602,681, \$1	1,502,190,300,65
Additional of the Company of the Com		17 (24 54) 4 (15) 000
	6/8/3/12/198	216,258,119,66
Lyon Reviewie in a mitted daming the weir  Advances in the case of the con-	. 43.4 11.159.90	162,266,1 8,13
Cost mess, at the Chr. 24 (1.4) (1.4)	2,247.51 (5.03.58)	1,772,622,581,50

 Рассионально и областический коступной укив бил англамизация пользования польз

#### Note 26 : OTHER INCOME

Particulars	Year Ended 31 March 2020	Vear Ended 31 March 2019
Interes haroancer and Opposis Interest lacone Others	10,489 ur 1,280 0ri	",560.26
Control terancial eserts fielelature current ar anvertiscal cost Liabilitas es longue scriuch back	(2045,37)(20	332,3 <sup>+</sup> 1.45
Miscellangues therang Total	81,133.98 1,030.91 1,139,304.09	72,219,18 33,295,39 <b>645,446,26</b>

1 Oe

	 			<u></u>
tato to the fi			4.35.45.06.00	no Eliano.
to a transfer of the second of	 		2 1. 1. 4. 1	-1.50 × 30
(x,y,y,z) = (x,y,z) + (x,y,z) + (x,y,z)				ear grae a
		-	2012/06/14 15	99.6,206.3(
total parente, a contra per parente				
4 - 2 - 2 2			1.447.	2.5 5 5 5 5 5
			market see	
A section of the sect			1.0	
			11.00	1 244 Nove
			4 - 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	n 254
And the control of th			2.30 (2.30)	19 328.21
the transfer of			1.50	4.4.1.4.2s
the second second second			4741.3	Tegra S. C. S.
the second of the same of the second second			5 y <u>2</u> yez	1,000
with the			7.5 m = 10 m = 1	
			515,305,429,33	6.379.566.468.38
the Comment with the difference				
and the second second			1 12 8 G L. L.	1.7 %
			(4.842.861 }	12.157.614.70
1000			\$25,620,182,57	1.7.0 015 052 77
				10090115,053.73

# SOR DS CHANGES IN PARTICIPATES OF PROBLET IN PROGRESS.

Parriculars	Year Endert 31 March 2020	Vear Ended 31 March 2019
Incentory at the Begioning of the Year		
Common Tac Programs	1. 60,336 (, 27,57	7.5.75,511,505.11
	5,760,330,127.97	7,518,511,503.73
Inventory at the End of the Year		
University Brown is	9.537.31.2.00(3.76)	8,760,330,127,97
	9,437,312,003.70	8,760,330,127.97
Changes In Inventory	(676,981,875.73)	(1,241,818,624,24)

#### Note 29: EMPLOYEE BENEFITS EXPENSES

Particulars	Year Ended 31 March 2020	Vear Ended 31 March 2019
Sabases Wages, Allowances, And Booms, Including Managerial Regioneration	3.7.131,775,60	14.892,165,00
Commbution for Proceeding And Other Lived's	292,507,00	303,216.00
Stati Welling Expenses	644.847.96	654,260000
	18,066,129 00	15,849,939.00
Loss: Alba ged to Projects	1 (915,931)00	14,246,012,00
Forest	920,199.00	1,603,927.00

1. 2. † 18

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	e a les de la composición del composición de la composición del la composición de la composición dela composición del composición dela composición de la composición dela composición dela compo	<u> </u>
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	talenti 1940.	
	980,798 000 88	- 3 3 1 3 1 1 1 1.
	40.000	
ad the state of th	1698,791,69	1,368,378
60 COUNTRY FORMS (NECONORISED CONNECTION STORY)		
		<u> </u>
o Genhas	Nobel Italden	New Bridge
	. CMarca 2028	. ( March 2019
en grande en la grande de la companya de la company		
	1771 W. W.	. *
ng e	<u> </u>	
	.s. 454,02 s. 6_	0.048cm
de 32 (3) (3) R UNCLASES		
		<u> </u>
rticalities	Year Ended 31 March 2020	Vear Ended 31 March 2019
contenterative temperates		······································
aret		3.26 - , 40
and the gradients	6.55,863,26	
that Suit is go	\$16.00\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1,508 (0.1
equiting s	35,557,80	45,63;
apar at the most of G	452,716.0m	Mana
dark Corring Vict Monteman.	846,232,09	206,368
Discount And Conversation	1,462,437.56	-54-
		5,509.653
and somether external Country	1,807,839,98	
	1,807,839,98 320,035,28	
Sentry Andermones Song Telephone Accordin	529/05/28	$\{\mathcal{R}_i\}$ on $\mathcal{R}_i\}$
Sentagi Arki Armanice. Sentagi Helipherik Accessini Arahicas' Remanasinon	540,005.28 952,649.50	(A40,84) 560.57
Smittig And Smith med. Smith Hilliphenk & Commin Andreas' Roman Smith Lide Orbits & Advances White (1941)	549,015.28 152,600 st. 33,500,60	(3 40,844 062.51 50 000
Senting And Ambanices In once Indepted Conservation Andreas' Remains from Color (Remains from Color (Remai	5.20(0.15.29) 152.600 m. 53.600 cm 51.60	: [3 40] \$45 060.51 ( 50 000
Sentrop And Anno 1995 Sentrop To highlene & Consum Vadhens Remonerment Color Remonerment Soft Advisor Talentees Winner Color Sentrop Anno 1990 Sentrop Anno Anno 1990 Sentrop	\$49,035.28 152,690.51, 53,500.60 \$1,00 430,017.00	(3.40,845 062.57 80 am 1,587,187
Sering And Armanies Andreas Remaille (1994) Andreas	\$49,05 28 152,690 51, 53,500 60 \$1,00 430,01 1,00 13,126,06	(3.40,845 962,57 ) 80 (m0 1,587,185 38,753
Sering Andermatics  France Tripphene Section 1  Andrews Remonerment  End of the Section Section 1  Section Section Section 1  Section Section Section 1  Section Section Section 1  Section	\$49,035.28 152,690.51, 53,500.60 \$1,00 430,017.00	(329,545 962.51) 50 mm 1,587,185 58,753 699,553
Service And Artisances  From the higheric Section of Address Remains and Address Remains and Address Remains and Address Remains Address Addre	\$29,0 \$ 28 152,6 9 0 5 0 \$3,5 0 0 0 \$ 1,0 0 43 0,0 1 1,0 0 13,1 26,0 6 97,6 8 2,9 7 9,129,957,66	(3.90,845 560,51) 50 000 1,587,185 38,753 699,353 <b>16,860,517</b> .
Secting And Series news.  Secting Telephone & Comment Andreas Remains mean.  Such that & Talcase s Winner Cat;  Sections are desablished dianstape cass and advances.  Sections at the date of all sections.  The additional transfer sections.  The additional transfer sections.	\$49,035.28 152,649.51, \$3,500.60 \$40,01.000 13,126.96 971,682.97 9,129,957.66 -1,324.91.3.62 4,805,944.04	(3.40,845 602.51) 50 mm 1.581,185 38,753 609,353 16,860,517 11,489,525
Secting And Series news  Secting Telephone & Comment Additional Remainment Collected Addition along the process and advances  sections are destablished as a constant advances  sections to process As a collected assets As a collected assets  sections to process  sections destablished as the process  section of the process  section of the process  selling Expenses	\$49,05 28 152,690 51, 53,500 00 \$1,000 440,01 1,00 15,126,06 917,682,97 9,129,957,66 4,324,013,62	(3.40,845 602.51) 50 mm 1.581,185 38,753 609,353 16,860,517 11,489,525
Stating And State ment  Stating of Replace & Consum  Address Remains from  End of the Resource from  Stating of the Resource Address and advances  Consum and dealitical divine adoptions and advances  Consum and advanced from ones  End of the Programs  Ending Expenses  Lands & Prominion	\$49,035.28 152,649.51, \$3,500.60 \$40,01.000 13,126.96 971,682.97 9,129,957.66 -1,324.91.3.62 4,805,944.04	(3.90,645 962.51) 50 mm 1,587,185 38,753 499,353 16,860,517, 11,489,525 5,371,192.
Service And error record  For user. In Explorate Service cont.  And record Remoneration.  Such that service cont.  Service and on the service cont.  And record and control of the service control of the serv	\$49,05.28 152,690.50, \$1,000 440,01.000 13.726.06 07.682.97 9,129,957.66 4,324,013.62 4,805,944.04 1,561,865.58	(3.90,845 962.51) 50 and 1,587,185 38,753 699,535 16,860,517 11,489,825
Stating And State ment  Stating of Replace & Comment  Address Remains from  End of the Section of Section (Section (Sect	\$49,05 28 152,690 50, \$1,000 440,01 1,000 13.726,06 977,682,97 9,129,957,66 4,324,013,62 4,805,944,04 1,561,865 58 582,392,00	(3.20,845 50 and 1,587,185 38,753 699,353 11,489,825 5,371,192 6,090,248
Secting And action new Publicies  Section 1. In place Section 1. Section 1. Section 1. Section 2. Section 1. Section 2. S	\$49,05.28 152,690.50, \$1,000 440,01.000 13.726.06 07.682.97 9,129,957.66 4,324,013.62 4,805,944.04 1,561,865.58	(3.20,845 50 and 1,587,185 38,753 699,353 10,880,517 11,489,525 5,371,192 6,090,248
Contrag And Street Stre	\$49,055.28 152,600.50, \$1,00 430,014,00 13.726,06 977,682,97 9,129,957,66 4,324,013,62 4,805,944,04 1,561,865.58 582,392.00 3,427,667,00	(3.90,645 962.51) 50 mm 1,587,185 38,753 499,353 16,860,517, 11,489,525 5,371,192.

Je Oe

t though.	Tour Large d	- 25 Fifteen
Contraction of the second of t	1. Manua 2026	11 March 2019
the comment of the co		
	2 - 1 - 1	en e
	5.535.109.0G	7.516,388.30
o de la mente en la companya de la O Mario de la companya de la company	1	

		A contraction
Particulars  United the perturbation of the control	Year Ended 31 March 2020	≥ car funded J. March 2019
estification of a control of the control of the effect of	73,757 (1,15 Na - 1,15 T) 27 T)	0. 995.5 (19 20 (19) 7.7 (19) (19)
Congrue of the second of the s	(67,813.00)	2 - 90,810,00 2,799,810,00 74,368,00
in control in vertex control services in control of the representation of statement in each recommendation and and control of the control of	%.2 <i>6</i> 787.00	51 (889) no
Total Deferred Tax Provisions (C) Tax Expenses recognised in statement of Profit & Loss(A+B+C) Effective Tax Rate	(5,355,109.00) (5,355,109.00) 25%	(257,589,96) 2,616,588,10 29°°

The Common has a series of the opinor macopy lower as one as per the provisions according to the needed series Section (158A) with the Income any New 1990. Accordingly, the Company has recognised provision to current. Independ as for the concended 30% March (20% and also remeasured its defence tax assers in a text is prescribed in the said section. The adoption or lower tax tate has resulted in reverse of deterred tax assers by Rs (2.162).

## Note 34 : EARNINGS PER SHARE

		mount in Ribees.
Particulars	Year Ended 31 March 2020	Year Ended 31 March 2019
Profity Toss, attributable to equity shareholders (Amount in Rupees). Weighted average manifect of equity shares. Normal value per share.	{16,167,322.08} 50,000 10.00	6,283,569,23 50,000 17700
Earnings per equity share		
Basic Dilored	(323,35) (323,35)	1,25,67 1,25,67

# Note 35 : CONTINGEN F LIABILITIES AND COMMITMENTS

··	Particulars	As at 31 March 2019	As at 31 March 2018
	Claims against the Company not acknowledged as debts (to the excent quantifiable) Bank guarantees	20,770,000,00	21,006,000 00
П	In respect of the Company	280,000,00	
~ <b>=</b> -	Bank quarantes signorable holding company namely Omaxe turniest on behalf of the Company	1,300,000,00	1,300,000,00
111	Disputed Income tax fact of Provisions	29,161,572,00	
iλ	The Company may be contingently liable to pay damages / anterest in the process of execution of real estan projects and for specific nem performance—of certain agreements, the amount of which cannot presently be ascertained.	Amount unascertamable	Amount tunasi ectainable

Note 36; Balances of trade receivable, trade payable loan/ advances given and other financial and non-financial assets and liabilities are subject to reconciliation and continuation from respective parties. The balance of said trade receivable, trade payable, loan/ advances given and other financial and non-financial assets and habilities are taken as shown by the books of accounts. The ultimate outcome of such reconciliation and confirmation cannot presently be determined, therefore, no provision for any liability that may result out of such reconciliation and confirmation has been made in the financial statement, the thrancial impact of which is massecrationable due to the reasons as above stated.

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 $\mathcal{C}_{i}$  , the entropy density of  $\mathcal{C}_{i}$  , which is a property of a property of

			<u></u>
. ( . 11210 :24211 5	Gross Carrying value as at 01 April 2019 upon adoption of INDAS 116	Addition for the year ended 31 March 2020	Net Carrying amount as at 31 March 2020
Building	52 is 8,25,2 in		22547,594344

To receive the straight of the contract RC 21.89592 and though the receiver sold in the contract model 30. March 2020 p. 35, 700.142

1 80 f.; means and red in the compact attends because a making taken of least to conduct the hismosia twite in outliness course.

#### Impact of COVID-19

The lates because the above the control with lessons a winds properties escalar or no rice office of long term of nature and no changes in terms of these last state of special discussion (VIII) (2).

The fellowing sepecakup of Cinicon and Non-Contem Least Liability of a 347 March, 2020.

r	"Amount or Rupers.
Particulars	As at
	31-Mar-20
Current lease iintalay	22104,168.00
Not Carrent le sa Sability	890 133,06
Total	3,294,293 na

The following is movement in these Evalulate during the vein coded 31° March, 2020

	(Amount in Rupers)
Parneolars	Year Ended
	31-Mar-20
Balvoce of the Leginourge of the year 1. April, 2019	3,545,151,99
Adiation during the pair	
his environst accrueo during the year	30.142.00
Premium (These hallely)	2,7303,981,01
Balance at the end of the year 31" March, 2020	3,294,293.00

The 1990 below provides details regarding the Contracted Maineties of Lease Guldineas at 31.1 March, 2020 on an andiscounted basis:

Particulars	As at 31 March 2020	As at 31 March 2019
Less from our year	2,760,000,00	2,891,000,00
Our traffice rear	92(0,000,00	3,950,000,00
Mon don Sy, car	-	-

The Countries are not foreste Laquiday Risk with regard to its Core Cirbilities as the Current Assets are Subsecut to meet the obligation related to Laise Fubblics as and when they full

38. Show from Flow. Flower Indianal to Statement to record and Loss Acronaut Rs. 6,55.803.260 pertaining to short from lease arrangement flor a period of less than one year.





#### Some of California of Alfahir and California

#### (1,1,26), (0,1)(3)(3)(4)(4) + (1,2)(4)(4)(4)(4) + (1,2)(4)(4)(4)

The first of the first of the control of the contro

rata da estre los colos de tres o da apota escolo en carego do como trope e 1 agrecio de conjunto de colos de

Reconcilination of one sent calling of defined benefit obligation and the squeezitic of paintaissers	AS 31 51 Marc n 2020	Vs. 0.
	Land the second	2.1.22.1400.0
parameter to the design of the control of the contr	•	
Net hability (asset) recognized in balance sheet	5,016,491.00	2.122.440.00

		10.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.
Pancelio	a As an	Asiat
	31 March 2020	31 March 2019
	The other is	15. (T.s.) a
Seet Cite or Juranity	1,70m, ne 1, ac	E. 13(v. 47) 1 cm
Total	2.016.491.00	2.122.440.00
		~

Aria riti in Angeles

ı	Expected contribution for the next annual reporting period	As at	As at
		31 March 2020	31 March 2019
	Nervota Uson	ar3 (897a)	59T 35  on
	Net Engrancia	136,925 666	162367.00
	Total	540,209.00	559,718.00

Amedia in Rapecs.

Changes in defined benefit obligation	As at 31 March 2020	As at 31 March 2019		
Pa sent value objection as at the beginning at the year	2,122,440,00	947,841,00		
Inversions:	(62,16100)	73,984,00		
Service cost	331,473 (0)	299,375,00		
Benefits paal				
Actional less/ gains on colligations	(599,789,00)	802,237.00		
Present value obligation as at the end of the year	2,016,491.00	2,122,440.00		

Appulate comming to the present of the first of the second 
Amount recognized in the statement of profit and loss	Year Ended 31 March 2020	Year Ended 31 March 2019
Communicación dos	331,473,00	299(375.00
Not force a cosi	162,367.00	72,984 00
Amount recognised in the statement of profit and loss	493,840.00	372,359.00

Annount in Ropers

Other Comprehensive Income	Year Ended 31 March 2020	Year Ended 31 March 2019
Secondative unrecognized actional gain, those opening	(1,180,142.00)	(377,925,00).
Notionals and Aless) for PBO	599.789.0m	
Accounted a may (flossy) (for the year on Asso)		
Unrecognised actuarial gain/(loss) at the end of the year	(580,373.00)	(1,180,162.00)

	- 'A - C   C - C - C - C - C - C - C - C - C			
ц.	Economic Assumptions	As at	As at	1
		31 March 2020	31 March 2019	
	Discount rate	6.79 -	7.65° e	
	France salary increase	6300	(s,067° a	

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достана по продавание по постана п Постана по постана по по		a Markoninist	Yanga edib
		to the second of the	
	:	•	
		<u>.</u>	: .,
			100000000000000000000000000000000000000
Sensitivity sourcess for granger marging	:	Visit 9 March 2020	As at 71 March 2019
Impact of the change in a present run		······································	
Programme and Alleria Control of the	:	tall and the same	iii
the transfer of the control of the c	į.		
en de la companya de La companya de la co			·

		for the property
(Improve the change in salary mercase)	Ye in	\$4.41
	33 March 2020	31 March 2019
	2 (4) (1) (4)	3.27, 110,56
ografikation til kommer (1997). Har som en	Explained	1737211 00
The state of the s	14 550 700	[1423,587 (a) ]

	1 And 15 and 1 and		Amount in Rupacy
ĵ.	Maturity Profile of Defined Benefit Obligation	As at 34 March 20	As at 31 March 2019
	Year-		
	P. G. Event	31,091360	35,978,00
	Constitution (Constitution Constitution Cons	31,731707	32.845 00
	Am Singar	35.013.06 ;	50,887 on
	The Angle	35 2860.01	31,943,00
	Promittee	95/022/00	33,964,06
	in the Castral	434,616,00	35,321 00
	Cocur- onwards	1,413,032,00	1,921,662,00

1.	The major categories of plan assets are as follows: (As Percentage of total Plan Assets)	As at	As at
	(As tenenage of total Plan Assets)	31 Match 2020	31 March 2019
	The state of the s		B3 1-2103 (1)
	Lands Managed by Insurer		
	L		ı

#### 2) Leave Encashment

Provision for leave constituent in respect of inavailed leaves standing to the credit of employees is made on actional basis. The Company does not maintain any tand to pay for leave emps bases on actional or pay for leave emps bases.

#### 3) Defined Contribution Plans

The Company also has defined contribution plum re, contributions to pravide a find in Todas for employees. The Congress makes contribution to starting that in accordance were lauphorees throughout and Misc. Provision Act, 1952. This is post employment benefit and as in the nature of defined contribution plan. The compliances are made to registered provident fund administrated by the government. The provident fund contribution charged to starting of profets to less for the sear ended 31 March. 2019 amount to Rs. 192,861,00 (PV Rs. 186,743,00).

		<u>atur da estilatura estilatura estilatura estilatura estilatura estilatura estilatura estilatura estilatura est</u>
Particulars	Д (Ntaren 2020)	58 at 1 Waren 2015
sasti. Bu .	1000	
we because the ex-		
Fetak	\$3,500.00	50,000.00

#### Note II. SEGMENT INFORMATION.

to the control of the course of the first of the continue section in the facts of the well-operations turng conclusing a subject of the course of the control of the contro

	Smorth at Mapage
: Particulars 	Year Ended Year Ended 31 March 2020 31 March 2019
Within Ordin	+ 13 127,450 m 1 (2,280 ins. is
Cursice (udu	
Total	143,427,459.90 162,260,198.15

None of the non-current assets are held outside India

No single customer represent 10% or more of Company's rotal revenue for the year ended 31st March, 2020.

#### ognovata (kvazy sa saty)

			<u> </u>
s actionities	N Mz	5.21	14.1
	·	7 March 2029	March 2009
Fraume (17 Asset)			· · · · · · · · · · · · · · · · · · ·
NORS GRADO	·	<u> </u>	
e de la companya della companya della companya de la companya della companya dell	<u> </u>	<u> </u>	
		<u> </u>	
At Amortisea Cast		: 	
Control			
a le Naverables		530 P. O. C.	3.271,711
Cost A Cabbina and	<u> </u>		57 see, 544 (3)
e Maga Dia di Esgeungo		・発:a * とす	page sec
Estate to the second se		· 1984	7 ( 4) (4)
The state of the s			1,271,211,44
Total Unmern Assets	·	170,217,562.32	(24,869,661,22
Financial Liabilities		<del> </del>	···
At Amerised Cust			
Mosseument trabilities			
Betrovags	i (-	s sto.183.602.55	5%, NEL (8.5)
dase Enduting	· · · · · · · · · · · · · · · · · · ·	8980,053 (9)	
Other cinaminal Charling		. 563.831.81	3,179,714,95
Carrent Frabilities			7.000.0
Bottownes	20	4.178,548,576,95	
Lease Liability		2.401,1700.00	
Frade Payables		216.197,821.96	188,494,570-44
Other Financial Enabilities	7.1 	2.126.431.256.45	6205,153,814,16
Total Financial Liabilities	<u> </u>	7,348,219,462,70	7,123,110,897.65

hwe strength a double result associates are treasured a root as per log AS 27. Separate turnical stitlenems.

## ing contivation of themseld assets, and habilities measured at enorthsed cost

Particulars	As at 31 Marc	h 2020	As at 31 Mare	As at 31 March 2019		
	Carrying Amount	Fair Value	Carrying Amount	Fair Value		
Financial Assets						
Non Current			1912			
Lexins	834,593.46	834,593.46	490,557.18	490,557.48		
Other financial Assets	25,669,983.04	25.669.982.24	25,563,021.17	25,563,021.17		
Current	13077110					
Trade Receivables	115,649,417.00	115,649,417.00	73,361,764,75	72.261.761.75		
Cash & Cash Equivalents	22,820,217,30	22,829,217.30	24,808,094.43	24,808,094.43		
Other Bank Balances	105,462 00	[05,462.00]	1,964.00	1,964.00		
1 oens	110,768,005	119, 768 00 -	510,768,00	519,768,00		
Other Emancial Assets	5,018,122,32	5,018,132,32	1.233.491.39	1,233,491,39		
Lotal Financial Assets	170,217,562.32	170,217,562.32	124,869,661.22	124,869,661.22		
Financial Liabilities			· · · · · · · · · · · · · · · · · · ·			
Non-corrent liabilities						
Borrowings	816,383,662.55	816,183,662,55	836,242,768.10	836,242,768,10		
Lease Liability	890,133,00	890,133,00				
Other Imaneral 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	2,404,160,080	2,404,160,00		—·		
Trade Payables	216,197,821.96	276,197,821.96	188,494,570.44	188,494,370,44		
Other I maneral Liabilities	2,126,431,256.13	2,126,431.256.43	6.095,193,844-16	6095,193,844.16		
Total Financial Liabilities	7,348,219,462.70	7,348,219,462.70	7,123,110,897.65	7,123,110,897.65		

For short teen, inspired assets and habibites carried at another cross one carrying callulus reasonable approximation of fair value

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#### Contract to the second second

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s et en vent. La compara de la marco et de la compara de la destra destra destra de la destra de la compara de la

riisenin Kapies As at As ac Contribution Pagizulara 31 March 2020 Vi March 2019 ... 18,1907 500 to Low cooler ook action to the organization is a system consortion bank realization 25,110, 45,45 Table recomplete and other trianwal asset 110,282,8-3-1 P. Moderne credit risk Jones Berger Con-

sub-crease ble consisted charge pain," or or case once oper the new consistency and other consistency and consistency of the co attai dhe cresatanjen leglici erede nak bulik, utan asad en ligavin da a si ti A EA i combresk.

#### Laguidia risk

Expedies risk to the ork that on the apparamental increases demental increasing the Algerians assessed with increased helpings that give stilled by delivering costs a contract burner down the records a space of the managine bijudity is to be sense as far as possible, that it will have defined handle to own as belowing when they are due.

#### Maturines of financial liabilities

The trible / below poples, the renewal belongs on exclusion maintain particulased on their confirmal materials.

Vincant in Runees

Particulars	Less that Esear	(+2 years	2 - 3 years	3 - 6 years	More than 6 years	Local	Carrying Amount
As at 31 March 2020			a ·u_				
Long Tarm Barrovings	\$5 cmg/cmmprone	225 000, 000 00	960 000 (881 oo	370,000,000 00		906,000,000,000	848,685,859,47
Short Lean Bo reways	4.178.548.576.95			-		4.178.548.576.95	4.178.548.576.95
Dade Payables	(6.197.87) 196			-	- 1	216.197.821.96	216.197.821.96
Other Liminaral Limburges	2 (46,775,0975)	3.8 (2.3 (8.52)		€ 167,67848	-	2.106.447,384.56	2,404,787,204,32
Total	6.540.1.44.789.67	228,891,318,32	360,000,000,00	272,167,675,48		7,404,193,783,47	7,348,219,462,70
As at 31 March 2019							
Fong Term Borrowage	9.607,383,56		433,333,333,33	100 666 666 67	-	9094692.383.56	845,935,151.66
Trade Physintes	188 494 570 44					188,494,570,44	188,494,570,44
Other Emanciel Liabilities	6 085 °01 460 66	1,253,1827.50	17.0557.00	1 372 141 24		6,091,317,779,34	6.088.681.175.55
Lotal	6,283,688,414,60	4,273,627,50	433,503,883,33	468,038,807.91		7.189.504.733.34	2.125.110,897.65

#### Market ask

#### Ingerest Rate risk

Fertives, with pulse reference, interest tax (44) 6 years someting term branching for Marcelda Company sequence of colleges in maker interest and the planting bear whose  $\sigma$  similar modes the second bear across set in total microstrates.

Companies a spession your factors rather to know the most agency and believe

		Amount of https://
Particulars	As at	As at
	31 March 2020	31 March 2019
Number an	экадиан опрок	S. K. Optio Stephic
and the	4,178,7488,376,76	
Total	5,078,548,576.95	900,000,000,00

The following rable illustrates the sensencers of poor, and coping to a co-solid change at attracts rates of  $\gamma=10^{-3}$ . March 2006 (2.17) March 2006 (2.27) March 2007 (2.27) The ordinary considered to be reasonable per olds for observation of poor, and oping to a change at the exerging until caverage market interest rate for each period, and the manufall instrucción de del atende exporting dans there are sources on chenyes in innerestrates. All other variables are betil consumi-

		Amount in Rupeer
Providulars	Profit for the year	Profit for the year
	F P°.	· I** 6
11 March 202 (	13,469,40005	13, 869, 100, 90
3) Van F 953	6.666,000,000	75(50000000

#### Note 44 Related Parties disclosures

- Petated Parties are dessmed us

#### (a) Ultimate Holding company

Guio Buiders Privare urnited

#### biHolding Company

Omaxe Emited

#### c) Fellow Subsidiary Companies

- Jagdamba Contractors and Builders (Imited)
- 2. Robust Bullowell Private Emited
- 3. Omaxe New Chandigam Developers Private Limited
- Gary Buildtech Private Limited

#### d) Subsidiary Companies

- L Aviral Colonizers Private Limited
- 2 Satkar Colonisers Private Limited
- 3 Utkrisht Real Estate and Associates Private Limited

## (e) Subsidiary of Fellow subsidiary company

1 Reliable Manpower Solutions Limited

#### (f) Entities with significant control

- 1 Puru Builders Private Limted
- 2 Mangla Villas Private Limited

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: :N.lwc	ivatu e pri immsperions	१९७१ स्तरहरूत :	: posities company (Fellow): : positieries	Supsigiaries	encities over which key enciagenal dersonne and/or their relatives exercise significant control	ाकः
	1 (the Other 103 - 2 2/4 )	T. Marvij	083.5.004	- · · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	1 085,218,61
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 (1 N/1 gm ) 31	\$0,075.00			2.637.66
· · · · · · · · · · · · · · · · · · ·	The strategy of the superior o	DI-Var-Di-	(2,1%,/00).0(1	~ ~		12.1.70,000,001
	and a week of the first own a victor of the first of	11 Vol 1.1	-			
!	Control of parting the control of the pre-	31 Wat 20			<u> </u>	·¬
	The state of the formal formal control of the property of the state of	and the second	196,0000			120,870.00
	The first of the control of the cont	du Merid (i	5 208.790.00			F L08 770 O.
	a de la companya del companya de la companya del companya de la co	7) Mar 19	- C16.180.50			7,516,480,06
	of the boling matures, purposers	31 Mar 20	9.44(3,045,000		·	3,446,449 (0)
	i.	BU-Mar 19	54 704 DC		:	54.704.00
5	Colstruario Gust	31 Mar-20	1,567,025,00			: 537,025 00
		31-Mar 19.	15 009 977 00		1	15 (40 677 5)
_	enterest Cool	31 Mar-20	476,827,924.00		ļ	176,827,924,00
	The result strate	31-Mar 19			i	
5,	Rembursment of Finance Cost	31-Mar-20	2.268,000.00			2,268,000.00
	(West Dat Str. 618 10 18 40 (2 CC3)	31 Mar 19			:	
g	Bank Suarante⊬ Mayored	33-Mar-20	-			
·	inne margine watch	31 Mar 19	1,000,000.00			1,000,000.00
10	Bank Guarantee Given	31-Mar-20				
v ()		31 Mar-19	300,000.00			300,000,00

|--|

S.No.	Nature of Transactions	Year ended	Holding Company/ Fellow Subsidiaries	Subsidiaries	Entitles over which key managerial personnel and/or their relatives exercise significant control	Total
Balance	es as at 31st march, 2020					
2	Loans & advances recoverable	31 Mar -20	-	39,514,026.31	9,655,140.00	49,169,166.31
**		31-Mar-19		39,714,026.31	9,005,140.00	48,719,166.31
2	Trade payables	31- Mar-20	3,399,979.00	-	-	3,399,979.00
		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
		31-Mar 19		-		-
4	Advances/balance outstanding	31-Mar-20	2,215,545,999.33		- "	2,215,545,999.33
		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
		31 Mar-19	1,300,000.00	~~~~~~		1,300,000.00

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Corne our	20 нацерынр	174 PF4 - 171	14 (8-13
* Incomy Real Confluence Act			
1 Deceme from Gading glood-	A Charles Company	. 7.2 1 6	<del></del>
- <del> </del>	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	·····	
2 Land development & other rights purchased			
	mate of search and the first search and the search and procedures are search and the search and	:	
Chara Balldas (Scale), affect	ey enionic control	Mark of st	
5 Project management services charges		····	<del></del>
Oracy Evalues	e zana, a zenapan		
4. Purchase of fixed assets	· · · · · · · · · · · · · · · · · · ·		
Omase Lierned	. He kline Company	1387 19490	1 a 2 a 1 a 2 a 2
Jagdamba Contraction and Birlden Control	- Allow subsidiance	28.36 juli 0.500 °	##1, <u>1</u> 8656
Constrainte in Arivote Lavare?	7 H. we. Stellien Types 3	20/2/2003/03	
5 Building material purchases		<u> </u>	, , , , , , , , , , , , , , , , , , ,
Omax. United	! olding Company	9,541,700,00	13   Table 1
agidamba Comractors and Builders Unimed	Pedow Subsularies	298,749,(a)	
6 Construction Cost			· · · · · · · · · · · · · · · · · · ·
Jagdamba Contractors and Bailders Limited	Peliow Subsidiaries	1,567,025,00	15,019,000.00
7 Interest Cost			
Omase Limited	Holding Company	476,827,924,00	
Reimbursment of Finance Cost			
Omaxu Limited	Holding Company	2.268,000,00	
Guarantee matured			
Omaxe Limited	Holding Company		1,000,000,00
Guarantee issued	-		
Omaxe Lamited	Holding Company		300,000,00







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Pageograph	Relationship	pun 2	584 S. 10
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para terkha tarahanan	Tability own more than a second of the secon	ī va	
2 Trade payables	· <del></del>		
таў адання ў годицев з закі тіціў цев ў данне ў	edioventsiarario	2.399,50.00	
5 Closing Balance of Loan received			
Canax Lineard	Holding Company	1,178,548,576,95	
4 Advances/balance outstanding			-V.F.W.
Omnse New Chandigarh Developrs Presare Limited	Fellow Substdiaries	3,072,5;(0,000,00	2,472,500,000,00
Rehable Manpower Solutions Limited	Subsidiary of a ellow Subsidiaries	110.688.425.5	110,688,425.57
Cary Buildrech Prienc cannot	Fellow Subsidiaries	999,361,76	· ·
Robust Bulldwell Private Limited	Fellow Subsidiaries	1,075,084,00	
Omaxe Limited	Holding Company	30,283,125.00	4.038.764,423.73
5 Bank guarantees			
Omax Limited	Holding Company	1,300,000.00	13000,0000,00

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		Streeth Mark (Promise
	As ai	As at
Particulars	31 March 2020	31 March 2019
The state of the s	4281 (31 × 3) (41 × 17 × 17 × 17 × 17 × 17 × 17 × 17 ×	45.45.13.14
Note a Million and Control	e verse Filmāji	:
estate and control trade in a trade in	22/12/11/17/04	14.808084354
Ner debt	3,004,405,219.12	821,127,057.23
Coord cours	58.30% 81	200247 5139
Net debt to equity ratio	998.10	39.24

Note 46. The malayerical of the Company may made its own assessment of impact of the outbreak of COVID-19 on business operations of the Company and have concluded that no adjustments are required to be made in the financial statement as a docs not impact current financial to at However, the similation with COVID-19 is still evolving. Also the various preventive measures taken by Government of India are still in torce leading to highly uncertain economic environment. Due to these circumstances, the management's assessment of the impact on the subsequent period is dependent upon the circumstances as they evolve. The Company communes to monitor the impact of COVID-19 on its business meloding its impact on customer, associates, contractors, vendors etc.

#### Note 47: STANDARDS ISSUED BUT NOT YET EFFECTIVE

The Ministry of Corporate Affairs (MCA) notifies new Indian Accounting Standard or amendment there to. There is no such notification which would have been made applicable from 01.03.2020

Note 48: The Previous year figures have been regrouped/ reclassified, wherever necessary, to make them comparable with current year figures

As per om audit report of even date attached

for and on behalt of

BSD&Co.

(Rego No. 0003128) Chartered Accountants

Prakash Chand Surana

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For and on behalf of board of directors

Vinit Goyal

Director

DIN: 03575020

Arindam Shaw

Director

DIN 08155590

Place New Delhi Date, 24 [pl 2020]