



**DEEPAK & ARORA**

Chartered Accountants

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## INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF  
ANSAL CROWN INFRABUILD PRIVATE LIMITED.

### I. Report on the Audit of the Standalone Financial Statements

#### 1. Opinion

- A. We have audited the accompanying Standalone Financial Statements of ANSAL CROWN INFRABUILD PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, 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 ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
- B. 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 the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date

#### 2. 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 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.

#### 3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of 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 determined the matters described below to be the key audit matters to be communicated in our report.



As per IND AS 115 the company can recognize revenue only after the control of property in relation to which it has entered into agreement with the investor passes into the investor. Since company has not transferred the control of the property to any investor as on the date of Balance Sheet no revenue can be recognized. However the company has already recognized revenue of Rs.168.88 Crores as per Balance Sheets Prepared upto F Y 2018-19. This was in accordance with guidance note (Relating to builders) read with AS-7 and AS-9, which were hitherto applicable to the company.

Accordingly no revenue has been recognized during the F.Y-2020-21 & 2021-22. However revenue recognized up to 31-03-2022 has been left unchanged.

**4. Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

- A. The Company's Board of Directors is 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. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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.

**5. Management's Responsibility for the Standalone Financial Statements**

- A. The Company's Board of Directors is 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.
- B. 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.





## 6. Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. 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.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) 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.
  - ii) 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 with reference to financial statements in place and the operating effectiveness of such controls
  - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
  - iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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
  - v) 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
- C. 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.



- D. 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.
- E. 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.
- F. 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

## II. 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, Statement of Changes in Equity and the Statement of Cash Flow 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 Ind AS 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 March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - F. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
  - 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, as amended: In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.






- H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements
  - ii) 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, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

Place : Faridabad  
Date : 28.05.2022



for Deepak And Arora  
Chartered Accountants

  
(Akash Deepak)  
Partner  
M.No. 081914

UDIN: 220 81914AJWCDB9658

## **ANNEXURE - A TO THE AUDITORS' REPORT**

### **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 **ANSAL CROWN INFRABUILD PRIVATE LIMITED**. ("The Company") as of 31 March 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

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

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that





transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

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

#### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Faridabad  
Date : 28.05.2022



for Deepak And Arora  
Chartered Accountants

  
(Akash Deepak)  
Partner  
M.No. 081914

UDIN: 22081914AJWCDB9658

**ANNEXURE TO THE AUDITORS' REPORT**

The Annexure referred to in our report to the members of ANSAL CROWN INFRABUILD PRIVATE LIMITED for the year ended 31<sup>st</sup> March, 2022.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- (b) These fixed assets have been physically verified by the management at reasonable intervals there was no Material discrepancies were noticed on such verification.
- (c) Total Assets of company includes Immovable property also and the title deeds of immovable properties are held in the name of the company.
2. Physical verification of inventory has been conducted at reasonable intervals by the management and there is no material discrepancies were noticed
3. The company has not granted secured or unsecured loans to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013 during the year under consideration.
4. In respect of loans, investments, guarantees, and security all mandatory provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. The company has accepted no deposits during the year under consideration.
6. Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
7. (a) The company is irregular in payment of ESI, PF & TDS dues. However there are no undue out standing on ESI, EPF & TDS as on the date balance sheet.
- (b) Dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax have been deposited on time there is no dispute is pending on the part of company.
8. The company hasn't made any default in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
9. The company has not raised any money by way of initial public offer or further public offer (including debt instruments)
10. Neither company has done any fraud nor any fraud has been done by its officers or employees. So nothing to be disclosed separately.
11. Managerial remuneration has been paid or provided in accordance with the requisite approvals Mandated by the provisions of section 197 read with Schedule V to the Companies Act.
12. Company is not a Nidhi Company hence nothing to be disclosed for any provisions applicable on Nidhi Company.
13. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards;





14. The company hasn't made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. The company hasn't entered into any non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place : Faridabad  
Date : 28.05.2022



for Deepak And Arora  
Chartered Accountants

  
(Akash Deepak)  
Partner  
M. No. 081914

UDIN: 22081914AJWCDB9658

**Deepak and Arora**  
**Chartered Accountants**  
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**ANSAL CROWN INFRABUILD PRIVATE LIMITED**

**CIN No. U45201DL2006PTC147058**

**1. Corporate Information:**

Ansal Crown Infrabuild private Limited is a Private Limited Company Which was incorporated on 03.03.2006 under the provision of the companies Act, 1956 Vide Registration No. U45201DL2006PTC147058 Issued by the Registrar of Companies.

**2. Significant Accounting Policies:**

**2.(i) Basis of preparation:**

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accountings policies have been consistently applied by the company are consistent with those used in the previous year.

**2 (ii) Use of Estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**2(iii) Tangible Fixed Assets:**

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Borrowing costs relating to acquisition of tangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the





period till such assets are ready to be put to use. Assets under installation or under construction as at the Balance Sheet date are shown as Capital Work in Progress.

#### **2(iv) Intangible Fixed Assets:**

There are no intangible assets held by the company during the year

#### **2(v) Impairment of Assets:**

- The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. Net selling price is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.
- After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

#### **2(vi) Depreciation and Amortization:**

Depreciation on the fixed assets is provided under Written down value method as per the rates prescribed in Schedule II to the Companies Act, 2013 or at rates permissible under applicable local laws so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life, except on the following categories of assets:

#### **2(vii) Presentation and disclosure of Financial Statement (AS-1)**

Financial Statements are prepared in accordance with the schedule iii of the Companies Act, 2013 requirements. The company has also reclassified the previous year figures wherever required.

#### **2(viii) Investments:**

The company has held no investment during the year under consideration.

#### **2(ix) Employee Benefits:**

The company has not made provision for long term benefits like gratuity etc as required under AS -15- Employee Benefits since the it is estimated not a material amount keeping in view the nature, circumstances and size of the company.

#### **2(x) Inventories:**

Revenue and cost in the case of construction contracts of a builder company is determined as per AS-7 and guidance note provided by I.C.A.I. Since all the cost associated with the project are accumulated as work in progress. The Balance WIP left after transferred to the cost is the closing work in progress. However it is ensured that closing work in progress is not less than the value of closing W.I.P available with the company. From financial year 2019-2020 IND AS is



applicable to the company and as per IND AS 115 revenue cannot be recognized until all obligations relating to flats are transferred to the investors. Since that has not been done yet no amount relating to construction business has been transferred to revenue both in the F.Y. 2020-21 & 2021-22

#### **2(xi) Cash Flow Statement**

As per companies act 2013 there is requirement of preparing of Cash Flow Statement as the company does not fall under the definition of small companies as per section 2(85) of the companies act 2013. Accordingly cash flow statement has been attached.

#### **2(xii) Borrowing Costs:**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

#### **2(xiii) Revenue Recognition:**

##### **Revenue from Operations**

Revenue and cost in the case of construction contracts of a builder company is determined as per AS-7 and guidance note provided by I.C.A.I. From financial year 2019-2020 IND AS is applicable to the company and as per IND AS 115 revenue cannot be recognized until all obligations relating to flats are transferred to the investors. Since that has not been done yet no amount relating to construction business has been transferred to revenue both in the F.Y. 2020-21 & 2021-22

##### **Other income**

Interest income of Rs. 7,60,034/- has been received from banks and Profit from Sale of Car of Rs.90,000/- has been received from during the year under consideration.

#### **2 (xiv) Taxation:**

Tax expense comprises current and deferred tax. Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and tax expense relating to overseas operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

- Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities





and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws

- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.
- At each balance sheet date the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.
- **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

**2(xv) Earnings per share:**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.)

Total Earnings after tax	Rs. 1,85,939
Total Shareholding	Rs. 23,00,000
Earnings per share	Rs. 0.08

**2(xvi) Provisions:**



A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

## 2 (xvii) Contingent liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably; the Company does not recognize a contingent liability but discloses its existence in the financial statements.

### Details of Contingent Liabilities

1. 45 Individuals and two groups of 20 member and 44 members each have filed cases against the company for non delivery of flats in time. The respective area case and amount received from these members has been given below:-

Sl. No.	Particulars	Area	Amount received till date as on 31-03-2021	Amount received till date as on 31-03-2022
1.	27 Individual Cases (A)	44,643	131,699,998	131,699,998
2.	Group of 20 Members (B)	36,818	100,865,466	100,865,466
3.	Group of 44 Members (C)	90,546	266,375,405	266,375,405
4.	18 Individual Cases filed in 2020-21 (D)	33,991	91,869,562	91,869,562
	Total (A+B+C+D)	2,05,998	590,810,431	590,810,431

2. There is also a contingent liability for a sum of Rs.22.54 Cr. for delay in completion and handing over the possession of flats in the event that this penalty is claimed by flat owners. However as per Management view, the company shall not be liable to the demand of the individual investor for delay in completion and handing over the possession amounting to Rs. 22.54 cr. in view of various court decisions.
3. However, if the above amount becomes actually payable the property i.e. The flats allotted to these members will be returned to the company and shall become property of the company. The area of these flats is 205998 sq. ft. and value of the same taken @ 4000/- per sq. ft. comes to Rs.82,39,92,000/-. The value of Rs.4000/- per sq. ft. has been provided by the management.





4. Further a sum of Rs.90,269,556/- is recoverable from various flat owners against delay in payment of their dues. This is as per information and explanation given by the management.
5. A sum of Rs. 1,05,11,933.05 (Service Tax recoverable) is appearing in the balance sheet as other current assets as per management view this amount is recoverable from various customers.
6. There is a difference of Rs. 17,34,991.00 in the amount of GST Input as per the balance sheet and as per GST Portal.

**2 (xviii) Cash and cash equivalent:**

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

**2 (xix) Related Party Transactions:**

The following related party transactions are entered during the year:

S.No.	Name of Related Person	PAN	Relation	Nature of Transaction	Amount
1.	Ansal Buildwell Limited	AAACA2845E	Holiday Company	UNSECURED LOAN	194455015

Place : FARIDABAD  
Date : 28/05/2022



for DEEPAK AND ARORA  
Chartered Accountants

AKASH DEEPAK

B-391, NEHRU GROUND, FARIDABAD-121001  
HARYANA

M.No.: 081914  
FRN NO. 003227N

UDIN: 220 81914AJWCD B9658

ANSAL CROWN INFRABUILD PRIVATE LIMITED  
U45201DL2006PTC147058  
BALANCE SHEET AS AT MARCH 31, 2022  
(All amounts are in Rs. unless otherwise stated)

	Notes No.	As at 31.03.2022	As at 31.03.2021	As at 31.03.2020
<b>ASSETS</b>				
<b>Non-current assets</b>				
Property, plant and equipment	3	15,21,788	6,36,743	7,53,031
Intangible assets				
Investment in subsidiaries, associate and joint ventures				
Financial assets				
- Investment in equity instruments				
- Security deposits	4	85,01,177	46,59,177	46,59,177
Deferred tax assets (Net)				
Other non-current assets	5	7,84,60,000	8,04,59,000	13,67,74,138
<b>Total non-current assets</b>		<b>8,64,82,965</b>	<b>8,57,54,920</b>	<b>14,21,86,346</b>
<b>Current assets</b>				
Inventories	6	93,73,65,225	83,26,42,254	77,18,19,096
Financial assets				
- Trade receivables				
- Cash and cash equivalents	7	1,65,69,117	11,33,533	(1,15,44,445)
- Other bank balances	8	1,74,14,218	1,26,66,112	1,19,70,479
- Security deposits				
Other current assets	9	7,70,15,787	6,09,86,786	5,55,68,554
<b>Total current assets</b>		<b>1,04,83,64,348</b>	<b>90,74,28,685</b>	<b>82,78,13,684</b>
<b>Total assets</b>		<b>1,13,48,47,313</b>	<b>99,31,83,605</b>	<b>97,00,00,030</b>
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity share capital	10	2,30,00,000	2,30,00,000	2,30,00,000
Other equity	11	1,87,76,096	1,85,90,158	1,83,54,551
<b>Total equity</b>		<b>4,17,76,096</b>	<b>4,15,90,158</b>	<b>4,13,54,551</b>
<b>Liabilities</b>				
<b>Non-current liabilities</b>				
Financial liabilities				
- Borrowings		-	-	-
- Other financial liabilities		-	-	-
Provisions		-	-	-
Other non-current liabilities		-	-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>				
Financial liabilities				
- Borrowings	12	20,63,63,015	2,12,74,862	1,19,08,000
- Trade payables	13	7,11,00,487	7,25,32,112	5,24,26,839
- Other financial liabilities	14	1,25,98,579	1,20,51,308	1,02,63,673
Provisions		-	-	-
Current tax liabilities (Net)	15	3,57,300	2,22,189	85,898
Other current liabilities	16	80,26,51,835	84,55,12,978	85,39,61,070
<b>Total current liabilities</b>		<b>1,09,30,71,217</b>	<b>95,15,93,448</b>	<b>92,86,45,480</b>
<b>Total liabilities</b>		<b>1,09,30,71,217</b>	<b>95,15,93,448</b>	<b>92,86,45,480</b>
<b>Total equity and liabilities</b>		<b>1,13,48,47,313</b>	<b>99,31,83,605</b>	<b>97,00,00,030</b>

Notes to Accounts & Summary of Significant Accounting Policies  
The accompanying notes forms the part of the financial statements

1 & 2

in terms of our report attached  
**DEEPAK AND ARORA**  
Chartered Accountants  
PIN No. 003227N



CA AKASH DEEPAK  
Partner  
Membership No. 081914  
Place: FARIDABAD  
Date: 28.05.2022

UDIN: 22081914AJWCDB9658

For and on behalf of the Board of Directors  
ANSAL CROWN INFRABUILD PRIVATE LIMITED

*Ritu Ansal*  
Ritu Ansal  
Director  
DIN:00667175

*Sanjeev K Guleria*  
Sanjeev K Guleria  
Director  
DIN:07146357



**ANSAL CROWN INFRABUILD PRIVATE LIMITED**  
**U45201DL2006PTC147058**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022**  
 (All amounts are in Rs. unless otherwise stated)

Particulars	Notes No.	Period ended	Period ended	Period ended
		31.03.2022	31.03.2021	31.03.2020
Revenue from operations	17	-	-	-
Other income	18	8,50,034	8,74,332	7,44,548
<b>Total income</b>		<b>8,50,034</b>	<b>8,74,332</b>	<b>7,44,548</b>
<b>Expenses</b>				
Cost of construction and other related project cost	19	-	-	-
Changes in inventories	20	-	-	-
Employee benefits expense	21	-	-	-
Finance costs	22	-	-	-
Depreciation and amortisation expense		2,15,607	1,81,538	2,26,750
Other expenses	23	-	-	-
Audit Fees		2,25,000	2,25,000	2,25,000
<b>Total expenses</b>		<b>4,40,607</b>	<b>4,06,538</b>	<b>4,51,750</b>
<b>Profit before tax</b>		<b>4,09,427</b>	<b>4,67,794</b>	<b>2,92,798</b>
Tax expense:				
- Current tax		1,35,111	1,36,291	85,898
- Deferred tax		88,378	95,896	1,36,352
		<b>2,23,488</b>	<b>2,32,187</b>	<b>2,22,250</b>
<b>Profit for the year</b>		<b>1,85,939</b>	<b>2,35,607</b>	<b>70,548</b>
<b>Other comprehensive income</b>				
Items that will not to be reclassified to profit or loss				
(i) Re-measurement of the defined benefit obligations		-	-	-
- income tax relating to above		-	-	-
(ii) Equity instruments through other comprehensive income		-	-	-
- income tax relating to above		-	-	-
<b>Total other comprehensive income, net of tax</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>1,85,939</b>	<b>2,35,607</b>	<b>70,548</b>
<b>Basic and diluted earnings per equity share</b>		<b>0.08</b>	<b>0.10</b>	<b>0.03</b>

(Face value of share - Rs. 10 each)

Notes to Accounts & Summary of significant accounting policies 1 & 2  
 The accompanying notes forms the part of the financial statements

In terms of our report attached  
**DEEPAK AND ARORA**  
 Chartered Accountants  
 FRN No. 003227N

**CA AKASH DEEPAK**  
 Partner  
 Membership No. 081914

Place: FARIDABAD  
 Date: 28.05.2022

UDIN: 220 81914AJWCD9658



For and on behalf of the Board of Directors  
**ANSAL CROWN INFRABUILD PRIVATE LIMITED**

*Ritu Ansal*

**Ritu Ansal**  
 Director  
 DIN: 00667175

*Sanjeev K Guleria*

**Sanjeev K Guleria**  
 Director  
 DIN: 07146357

M/S ANSAL CROWN INFRABUILD PRIVATE LIMITED

'CASH FLOW STATEMENTS FOR THE YEAR ENDED 31.03.2022

PARTICULARS	DETAILS	31.03.2022	31.03.2021	31.03.2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
NET PROFIT/LOSS BEFORE TAXATION		4,09,427	4,67,794.00	2,92,797.91
Add : Non Cash Items		(1,35,111)	(1,36,291.00)	(1,36,352.00)
Add : Income tax made		(88,378)	(95,896.00)	(85,898.00)
Depreciation		2,15,607	1,81,538.00	2,26,749.89
Operating Profit before working capital changes		<b>4,01,546</b>	<b>4,17,145.00</b>	<b>2,97,297.80</b>
<b>ADD: INCREASE IN CURRENT LIABILITIES &amp; DECREASE IN CURRENT ASSETS</b>				
Trade Payable			2,01,05,273.00	-
Other Financial Liability		5,47,271	17,87,635.00	-
Increase in Current Tax Liability		1,35,111	1,36,291.00	-
Other Current Assets		-	-	2,22,488.09
		<b>10,83,928</b>	<b>2,24,46,344.00</b>	<b>5,19,785.89</b>
<b>LESS: DECREASE IN CURRENT LIABILITIES &amp; INCREASE IN CURRENT ASSETS</b>				
Trade Payable		14,31,625	-	69,78,712.59
Other Current Assets		1,60,29,001	54,18,232.00	-
Inventories		10,47,22,972	6,08,23,157.40	7,84,48,920.74
Security deposits		18,42,000	-	-
Other Current Liability		4,28,61,143	84,48,092.22	3,31,99,075.99
		<b>16,68,86,740</b>	<b>7,46,89,481.62</b>	<b>11,86,26,709.32</b>
Less: income tax paid				
<b>NET PROFIT FROM OPERATING ACTIVITY</b>		<b>(16,58,02,812)</b>	<b>(5,22,43,138)</b>	<b>(11,81,06,923)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
long term loans and advances	19,99,000			13,62,25,728.00
purchase of fixed assets	(11,00,650)	8,98,350	5,62,49,887.00	-
<b>NET INCOME FROM INVESTING ACTIVITIES</b>		<b>8,98,350</b>	<b>5,62,49,887.00</b>	<b>13,62,25,728.00</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings		18,50,88,153	93,66,862.00	-
<b>NET INCOME FROM FINANCING ACTIVITIES</b>				
Add : Opening Balance of Cash & Cash Equivalent during the year		1,37,99,646	4,26,033.92	(1,76,92,771)
<b>NET CASH FLOW DURING THE YEAR (A+B+C)</b>		<b>2,01,83,689</b>	<b>1,33,73,611</b>	<b>1,81,18,805</b>
Closing Balance of Cash and Cash Equivalent during the year		<b>3,39,83,335</b>	<b>1,37,99,646</b>	<b>4,26,034</b>





**Income taxes**

Income tax expense in the statement of profit and loss comprises:

	Year ended 31.03.2022	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2019
<b>Current income tax</b>				
In respect of the current year	1,35,111	1,36,291	85,898	24,200
In respect of the previous years				
<b>Deferred tax</b>				
In respect of the current year	88,378	95,896	1,36,352	1,21,015
<b>Total income tax expense recognised in the statement of profit and loss</b>	<b>2,23,488</b>	<b>2,32,187</b>	<b>2,22,250</b>	<b>1,45,215</b>

The income tax expense for the year can be reconciled to the accounting profit as follows:

	Year ended 31.03.2022	Year ended 31.03.2021	Year ended 31.03.2020	Year ended 31.03.2019
<b>Profit before tax</b>	<b>4,09,427</b>	<b>4,67,794</b>	<b>2,92,798</b>	<b>4,99,938</b>
Income tax expense calculated at corporate tax rate of 25.75% (Previous year: 33.063%)	-	-	-	-
Effect of expenses that are not deductible in determining taxable profit	-	-	-	-
Others	-	-	-	-
Adjustments recognised in the current year in relation to the current tax of previous years	-	-	-	-
<b>Income tax expenses recognised in statement of profit and loss</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The tax rate used for the current year reconciliation above is the corporate tax rate of 25.75% (previous year 33.063%) payable by corporate entities in India on taxable profits under the Indian tax laws.

**Deferred tax balances**

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities are as follows:

	As at 31.03.2022	As at 31.03.2021	As at 31.03.2020	As at 31.03.2019
<b>Deferred tax asset</b>				
Provisions for gratuity and leave encashment				
Property, plant and equipment and intangible assets	(11,08,301)	(10,19,923)	(9,24,027)	(7,87,675)
Disallowance u/s 40(a) and 43B of the Income Tax Act, 1961				
Financial assets fair valued through other comprehensive income				
<b>Total deferred tax assets</b>	<b>(11,08,301)</b>	<b>(10,19,923)</b>	<b>(9,24,027)</b>	<b>(7,87,675)</b>
<b>Deferred tax liability</b>				
Other financial assets				
Loan processing fees				
Contingent Lease rent recognised in the books but not taxable during the year				
<b>Deferred tax assets after set off</b>	<b>(11,08,301)</b>	<b>(10,19,923)</b>	<b>(9,24,027)</b>	<b>(7,87,675)</b>



## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2022

(All amounts are in Rs. unless otherwise stated)

## (a) Equity share capital

	Amount
Balance at April 1, 2019	2,30,00,000
Changes in equity share capital during the year	-
Balance at March 31, 2020	2,30,00,000
Changes in equity share capital during the year	-
Balance at March 31, 2021	2,30,00,000
Changes in equity share capital during the year	-
Balance at March 31, 2022	2,30,00,000

## (b) Other equity

	Reserves and surplus				Other comprehensive income	Total
	Security premium reserve	Capital reserve	General reserve	Retained earnings	Equity instruments at fair value through other comprehensive income	
Balance at APRIL 1, 2019	-	-	1,18,67,414	-	-	1,18,67,414
Profit for the year	-	-	-	58,04,179	-	58,04,179
Other comprehensive income or the year, net of income-tax	-	-	-	-	-	-
Total comprehensive income	-	-	-	58,04,179	-	1,76,71,593
Payment of dividends	-	-	-	-	-	-
Corporate dividend tax	-	-	-	-	-	-
Transfer to general reserve from retained earnings	-	-	-	2,57,687	-	2,57,687
Balance at March 31, 2020	-	-	-	60,61,866	-	1,79,29,280
Total comprehensive income	-	-	-	-	-	-
Payment of dividends	-	-	-	-	-	-
Corporate dividend tax	-	-	-	-	-	-
Transfer to general reserve from retained earnings	-	-	-	3,54,723	-	3,54,723
Balance at March 31, 2020	-	-	-	3,54,723	-	1,82,84,003
Total comprehensive income	-	-	-	-	-	-
Payment of dividends	-	-	-	-	-	-
Corporate dividend tax	-	-	-	-	-	-
Transfer to general reserve from retained earnings	-	-	-	70,548	-	70,548
Balance at March 31, 2020	-	-	-	70,548	-	1,83,54,551
Total comprehensive income	-	-	-	-	-	-
Payment of dividends	-	-	-	-	-	-
Corporate dividend tax	-	-	-	-	-	-
Transfer to general reserve from retained earnings	-	-	-	2,35,607	-	2,35,607
Balance at March 31, 2021	-	-	-	2,35,607	-	1,85,90,158
Total comprehensive income	-	-	-	-	-	-
Payment of dividends	-	-	-	-	-	-
Corporate dividend tax	-	-	-	-	-	-
Transfer to general reserve from retained earnings	-	-	-	1,85,939	-	1,85,939
Balance at March 31, 2022	-	-	-	1,85,939	-	1,87,76,096

DEEPAK AND ARORA

Chartered Accountants

Firm No. 003227N

FARIDABAD

AKASH DEEPAK

Partner

Membership No. 081914

FARIDABAD

Date: 23.06.2021

UDIN: 22081924AJWCDG9658

ANSAL CROWN INFRABUILD PRIVATE LIMITED

Ritu Ansal

Ritu Ansal  
Director  
DIN: 00667175

Sanjeev K Guleria

Sanjeev K Guleria  
Director  
DIN: 07146357



3 Property, plant and equipment

	As at 31.03.2022	As at 31.03.2021	As at 31.03.2020							
<b>Carrying amount of:</b>										
Property, plant and equipment	15,21,788	6,36,743	7,53,031							
				Lawn-Mover	Plant and machinery	Computers and information technology equipments	Furniture and Fixtures	Office equipments	Motor vehicles	Total
<b>Cost or deemed cost</b>										
Balance at March 31, 2018	2,316	15,57,141	717		3,26,263	1,64,050	1,69,358			-
Additions										
Disposals										
Balance at March 31, 2019	2,316	15,57,141	717		3,26,263	1,64,050	1,69,358			22,19,845
Additions										
Disposals										
Balance at March 31, 2020	2,316	15,57,141	717		3,26,263	1,64,050	1,69,358			22,19,845
Additions										
Disposals										
Balance at March 31, 2021	2,316	15,82,241	717		3,66,414	1,64,050	1,69,358			22,85,096
Additions										
Disposals										
Balance at March 31, 2022	2,316	21,52,241	20,417		3,66,414	6,75,000	1,69,358			32,16,388
<b>Accumulated depreciation</b>										
Balance at April 1, 2016										
Depreciation expense	1,383	3,13,899			1,12,090		83,372			5,10,743
Eliminated on disposals of assets										
Balance at March 31, 2017	1,383	3,13,899			1,12,090		83,372			5,10,743
Depreciation expense										
Impairment										
Eliminated on disposals of assets										
Balance at March 31, 2018	1,383	5,63,622			1,84,197	45,848	1,25,641			9,20,691
Depreciation expense										
Impairment										
Eliminated on disposals of assets										
Balance at March 31, 2019	1,383	7,62,520			2,30,822	98,261	1,47,079			12,40,064
Depreciation expense	933	1,58,586	717		30,216	30,700	5,598			2,26,750
Impairment										
Eliminated on disposals of assets										
Balance at March 31, 2020	2,316	9,21,106	717		2,61,038	1,28,961	1,52,677			14,66,815



Depreciation expense	-	1,29,644	-	18,843	16,368	16,683	1,81,538
Impairment	-	-	-	-	-	-	-
Eliminated on disposals of assets	-	-	-	-	-	-	-
<b>Balance at March 31, 2021</b>	<b>2,316</b>	<b>10,50,750</b>	<b>717</b>	<b>2,79,881</b>	<b>1,45,329</b>	<b>1,69,360</b>	<b>16,48,353</b>
Depreciation expense	-	1,42,801	1,295	34,704	36,807	-	2,15,607
Impairment	-	-	-	-	-	-	-
Eliminated on disposals of assets	-	-	-	-	-	1,69,360	1,69,360
<b>Balance at March 31, 2022</b>	<b>2,316</b>	<b>11,93,551</b>	<b>2,012</b>	<b>3,14,585</b>	<b>1,82,136</b>	-	<b>16,94,600</b>

<b>Net book value</b>	-	9,58,690	18,405	51,829	4,92,864	-	15,21,788
Balance at March 31, 2022	-	5,31,491	-	86,533	18,721	-	6,36,743
Balance at March 31, 2021	-	6,36,035	-	65,225	35,089	16,681	7,53,031
Balance at March 31, 2020	933	7,94,621	717	95,441	65,789	22,280	9,79,781
Balance at March 31, 2018	933	9,93,518	-	1,42,066	1,18,202	43,718	-
Balance at March 31, 2017	933	12,43,242	-	2,14,173	1,909	85,987	-
Balance at April 1, 2016	2,316	15,57,141	-	3,26,263	1,909	1,69,358	-

**Notes:**

The Company has elected to continue with the carrying value of all of its property, plant and equipment as at the transition date of April 1, 2016 measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.





ANSAL CROWN INFRABUILD PRIVATE LIMITED

FIXED ASSETS

Particulars	Rate	Gross Block				Depreciation				Net Block			
		04/01/2021		03/01/2022		04/01/2021		For the Year		03/01/2022		03/01/2021	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<b>COMPUTERS AND DATA PROCESSING UNITS</b>													
<b>COMPUTER</b>													
COMPUTER	-	36,300.00	-	36,300.00	-	36,283.00	-	36,283.00	-	-	-	36,283.00	-
COMPUTER	-	52,300.00	-	52,300.00	-	52,273.00	-	52,273.00	-	-	-	52,273.00	-
COMPUTER	-	35,595.00	-	35,595.00	-	35,507.00	-	35,507.00	-	-	-	35,507.00	-
COMPUTER	-	61,950.00	-	61,950.00	-	61,794.00	-	61,794.00	-	-	-	61,794.00	-
COMPUTER	-	42,900.00	-	42,900.00	-	42,870.00	-	42,870.00	-	-	-	42,870.00	-
COMPUTER	-	13,000.00	-	13,000.00	-	12,990.00	-	12,990.00	-	-	-	12,990.00	-
COMPUTER	95.04%	59,199.00	-	59,199.00	-	59,199.00	-	59,199.00	-	-	-	59,199.00	-
COMPUTER	95.04%	7,200.00	-	7,200.00	-	7,200.00	-	7,200.00	-	-	-	7,200.00	-
COMPUTER	63.16%	-	11,820.00	11,820.00	-	11,820.00	-	1,068.12	-	-	-	1,068.12	-
COMPUTER	63.16%	-	7,680.00	7,680.00	-	7,680.00	-	207.26	-	-	-	207.26	-
LAPTOP	-	74,859.00	-	74,859.00	-	74,778.00	-	74,778.00	-	-	-	74,778.00	-
PRINTER	-	9,800.00	-	9,800.00	-	9,685.00	-	9,685.00	-	-	-	9,685.00	-
<b>Total (Asset Group)</b>		<b>3,93,103.00</b>		<b>3,93,103.00</b>		<b>3,92,879.00</b>		<b>3,92,879.00</b>		<b>1,394.38</b>		<b>3,93,874.38</b>	
<b>FURNITURE AND FITTINGS</b>													
<b>FURNITURE &amp; FITTINGS</b>													
FURNITURE AND FIXTURE	40.93%	19,500.00	-	19,500.00	-	19,181.07	-	19,181.07	-	319.33	-	19,500.00	-
FURNITURE AND FIXTURE	45.05%	79,505.00	-	79,505.00	-	78,776.89	-	78,776.89	-	728.11	-	79,505.00	-
FURNITURE AND FIXTURE	45.05%	2,52,281.00	-	2,52,281.00	-	2,50,103.27	-	2,50,103.27	-	2,177.73	-	2,52,281.00	-
FURNITURE AND FIXTURE	45.05%	6,725.00	-	6,725.00	-	6,668.44	-	6,668.44	-	56.56	-	6,725.00	-
FURNITURE AND FIXTURE	45.05%	69,102.00	-	69,102.00	-	68,469.44	-	68,469.44	-	632.56	-	69,102.00	-
FURNITURE AND FIXTURE	52.74%	5,233.00	-	5,233.00	-	5,233.00	-	5,233.00	-	-	-	5,233.00	-
FURNITURE AND FIXTURE	80.21%	17,862.00	-	17,862.00	-	17,862.00	-	17,862.00	-	-	-	17,862.00	-
FURNITURE AND FIXTURE	41.38%	1,14,495.00	-	1,14,495.00	-	1,12,737.71	-	1,12,737.71	-	1,757.29	-	1,14,495.00	-
FURNITURE AND FIXTURE	44.08%	1,15,276.00	-	1,15,276.00	-	78,733.93	-	78,733.93	-	36,542.07	-	94,841.68	-
LAWN MOWER	59.70%	24,500.00	-	24,500.00	-	24,500.00	-	24,500.00	-	-	-	24,500.00	-
<b>Total (Asset Group)</b>		<b>7,04,479.00</b>		<b>7,04,479.00</b>		<b>6,92,366.34</b>		<b>6,92,366.34</b>		<b>42,212.64</b>		<b>6,94,944.68</b>	
<b>FURNITURE &amp; FIXTURE</b>													
FURNITURE AND FIXTURE	27.92%	1,61,500.00	-	1,61,500.00	-	1,41,023.11	-	1,41,023.11	-	5,631.24	-	1,46,658.35	-
TELEVISION	30.05%	3,49,880.00	-	3,49,880.00	-	3,32,061.34	-	3,32,061.34	-	5,354.54	-	3,37,415.78	-
TELEVISION	30.05%	-	16,500.00	16,500.00	-	-	-	-	-	1,935.76	-	1,935.76	-
<b>Total (Asset Group)</b>		<b>5,11,380.00</b>		<b>5,11,380.00</b>		<b>4,73,084.45</b>		<b>4,73,084.45</b>		<b>12,921.54</b>		<b>4,84,974.13</b>	
<b>Total (Block)</b>		<b>11,75,708.00</b>		<b>11,75,708.00</b>		<b>11,38,340.71</b>		<b>11,38,340.71</b>		<b>34,702.86</b>		<b>11,68,118.81</b>	
												<b>63,304.43</b>	
												<b>20,476.89</b>	
												<b>12,464.22</b>	
												<b>14,564.24</b>	
												<b>41,870.12</b>	
												<b>83,728.34</b>	
												<b>63,304.43</b>	



MOTOR VEHICLES										
MOTOR VEHICLES										
BIKE	49.23%	72,215.00	12,215.00	71,512.76	102.24	71,512.76	702.24	702.24	702.24	702.24
BIKE	100.00%	36,264.00	36,264.00	36,264.00	-	36,264.00	-	-	-	-
CAR	49.56%	9,61,922.64	9,61,922.64	9,61,922.64	-	9,61,922.64	7,756.16	7,756.16	7,756.16	7,756.16
Total (Asset Group)		16,74,188.88	10,74,188.88	16,83,699.81	8,458.40	16,83,699.81	8,488.39	8,488.39	8,488.39	16,883.00
OFFICE EQUIPMENT										
OFFICE EQUIPMENT										
AIR CONDITIONER	-	1,53,000.00	1,53,000.00	1,53,000.00	-	1,53,000.00	-	-	-	1,53,000.00
AIR CONDITIONER	-	1,70,650.00	1,70,650.00	1,70,650.00	-	1,70,650.00	-	-	-	1,70,650.00
AIR CONDITIONER	99.12%	1,04,000.00	1,04,000.00	1,04,000.00	-	1,04,000.00	-	-	-	1,04,000.00
CAMERA	45.07%	1,62,141.00	1,62,141.00	1,42,866.58	20,274.42	1,42,866.58	11,957.37	11,957.37	11,957.37	8,107.05
CYCLE	-	2,050.00	2,050.00	2,050.00	-	2,050.00	-	-	-	2,050.00
MOBILE PHONE	-	16,050.00	16,050.00	16,050.00	-	16,050.00	-	-	-	16,050.00
MOBILE PHONE	-	6,950.00	6,950.00	6,950.00	-	6,950.00	-	-	-	6,950.00
OFFICE EQUIPMENT	-	12,980.00	12,980.00	12,980.00	-	12,980.00	-	-	-	12,980.00
OFFICE EQUIPMENT	-	10,000.00	10,000.00	10,000.00	-	10,000.00	-	-	-	10,000.00
OFFICE EQUIPMENT	-	8,600.00	8,600.00	8,600.00	-	8,600.00	-	-	-	8,600.00
OFFICE EQUIPMENT	-	6,537.00	6,537.00	6,537.00	-	6,537.00	-	-	-	6,537.00
Fire Fighting Equipment	13.91%	335,000.00	335,000.00	335,000.00	-	335,000.00	18,192.57	18,192.57	18,192.57	3,16,807.43
Fire Fighting Equipment	13.91%	1,59,450.00	1,59,450.00	1,59,450.00	-	1,59,450.00	7,448.84	7,448.84	7,448.84	1,52,003.16
REFRIGERATOR	99.82%	11,100.00	11,100.00	11,100.00	-	11,100.00	-	-	-	11,100.00
Total (Asset Group)		6,64,058.00	6,64,058.00	6,44,783.68	19,274.32	6,44,783.68	39,808.78	39,808.78	39,808.78	4,74,917.64
PLANT AND MACHINERY										
PLANT & MACHINERY										
CONSTRUCTION EQUIPMENTS	16.94%	1,36,625.00	1,36,625.00	1,03,129.54	33,495.46	1,03,129.54	6,381.92	6,381.92	6,381.92	27,313.54
CONSTRUCTION EQUIPMENTS	18.96%	5,63,120.00	5,63,120.00	4,09,455.94	1,53,664.06	4,09,455.94	29,134.70	29,134.70	29,134.70	4,38,590.68
CONSTRUCTION EQUIPMENTS	18.96%	5,48,106.00	5,48,106.00	4,15,068.05	1,33,037.95	4,15,068.05	25,235.37	25,235.37	25,235.37	4,40,243.42
CONSTRUCTION EQUIPMENTS	19.71%	1,36,825.00	1,36,825.00	1,08,724.87	28,100.13	1,08,724.87	5,538.54	5,538.54	5,538.54	1,14,263.41
CONSTRUCTION EQUIPMENTS	19.83%	31,162.00	31,162.00	24,806.87	6,355.13	24,806.87	1,236.43	1,236.43	1,236.43	26,570.44
CONSTRUCTION EQUIPMENTS	19.93%	1,36,825.00	1,36,825.00	1,10,077.00	26,748.00	1,10,077.00	5,330.88	5,330.88	5,330.88	1,15,407.88
CONSTRUCTION EQUIPMENTS	20.59%	61,045.00	61,045.00	50,777.30	10,267.70	50,777.30	2,114.12	2,114.12	2,114.12	52,891.42
CONSTRUCTION EQUIPMENTS	31.24%	11,813.00	11,813.00	11,504.40	308.60	11,504.40	96.41	96.41	96.41	11,600.81
CONSTRUCTION EQUIPMENTS	31.24%	5,70,000.00	5,70,000.00	5,70,000.00	-	5,70,000.00	37,540.64	37,540.64	37,540.64	5,32,459.36
GENERATOR	19.28%	1,55,500.00	1,55,500.00	1,20,386.01	35,113.99	1,20,386.01	6,768.05	6,768.05	6,768.05	28,335.94
GENERATOR	24.14%	9,78,750.00	9,78,750.00	9,18,107.28	60,642.72	9,18,107.28	14,397.75	14,397.75	14,397.75	9,33,505.03
GENERATOR	30.71%	2,99,924.00	2,99,924.00	2,95,165.25	4,758.75	2,95,165.25	1,461.41	1,461.41	1,461.41	2,96,626.66
PUMP SET	16.57%	40,854.00	40,854.00	29,840.99	11,013.01	29,840.99	2,043.12	2,043.12	2,043.12	31,808.09
PUMP SET	18.84%	30,654.00	30,654.00	22,922.90	7,731.10	22,922.90	1,456.54	1,456.54	1,456.54	24,378.44
PUMP SET	18.84%	10,481.00	10,481.00	7,837.64	2,643.36	7,837.64	468.01	468.01	468.01	8,335.64
PUMP SET	22.30%	37,256.00	37,256.00	32,906.40	4,349.60	32,906.40	972.50	972.50	972.50	33,879.02
WIRELESS MACHINE	16.52%	51,325.00	51,325.00	37,209.53	13,998.47	37,209.53	2,992.52	2,992.52	2,992.52	39,919.05
Total (Asset Group)		32,30,665.00	32,30,665.00	26,99,107.07	5,315,557.93	26,99,107.07	1,42,805.94	1,42,805.94	1,42,805.94	9,59,556.99
Grand Total	0.00	65,81,643.60	65,81,643.60	65,41,619.96	12,21,413.60	65,41,619.96	2,11,608.96	2,11,608.96	2,11,608.96	16,24,642.00
										7,53,032.87





ANSAL CROWN INFRABUILD PRIVATE LIMITED

FIXED ASSETS

Particulars	Rate	Gross Stock				Depreciation				Net Stock			
		04/01/2020		10/01/2021		04/01/2020		10/01/2021		03/01/2021		03/01/2020	
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
<b>COMPUTERS AND DATA PROCESSING UNITS</b>													
<b>COMPUTER</b>													
COMPUTER	-	36,300.00	-	36,300.00	36,283.00	-	36,283.00	-	-	36,283.00	-	-	
COMPUTER	-	52,273.00	-	52,273.00	52,273.00	-	52,273.00	-	-	52,273.00	-	-	
COMPUTER	-	35,595.00	-	35,595.00	35,597.00	-	35,597.00	-	-	35,597.00	-	-	
COMPUTER	-	61,950.00	-	61,950.00	61,794.00	-	61,794.00	-	-	61,794.00	-	-	
COMPUTER	-	42,900.00	-	42,900.00	42,870.00	-	42,870.00	-	-	42,870.00	-	-	
COMPUTER	-	13,000.00	-	13,000.00	12,990.00	-	12,990.00	-	-	12,990.00	-	-	
COMPUTER	95.04%	59,199.00	-	59,199.00	59,199.00	-	59,199.00	-	-	59,199.00	-	-	
COMPUTER	95.04%	7,200.00	-	7,200.00	7,200.00	-	7,200.00	-	-	7,200.00	-	-	
LAPTOP	-	74,859.00	-	74,859.00	74,778.00	-	74,778.00	-	-	74,778.00	-	-	
PRINTER	-	9,800.00	-	9,800.00	9,665.00	-	9,665.00	-	-	9,665.00	-	-	
<b>Total (Asset Group)</b>		<b>3,93,193.00</b>		<b>3,93,193.00</b>	<b>3,92,879.00</b>		<b>3,92,879.00</b>			<b>3,92,879.00</b>			
<b>FURNITURE AND FITTINGS</b>													
<b>FURNITURE &amp; FITTINGS</b>													
FURNITURE AND FIXTURE	40.03%	19,500.00	-	19,500.00	18,961.10	538.90	19,181.67	220.57	-	19,181.67	318.33	538.90	
FURNITURE AND FIXTURE	45.09%	79,505.00	-	79,505.00	78,179.00	1,326.00	78,776.69	697.89	-	78,776.69	728.11	1,326.00	
FURNITURE AND FIXTURE	45.09%	2,52,281.00	-	2,52,281.00	2,48,315.00	3,966.00	2,50,103.27	1,798.27	-	2,50,103.27	2,177.73	3,966.00	
FURNITURE AND FIXTURE	45.09%	6,725.00	-	6,725.00	6,522.00	103.00	6,668.44	46.44	-	6,668.44	66.56	103.00	
FURNITURE AND FIXTURE	45.09%	69,102.00	-	69,102.00	67,950.00	1,152.00	68,469.44	519.44	-	68,469.44	632.56	1,152.00	
FURNITURE AND FIXTURE	52.74%	5,233.00	-	5,233.00	5,233.00	-	5,233.00	-	-	5,233.00	-	-	
FURNITURE AND FIXTURE	80.21%	17,862.00	-	17,862.00	17,862.00	-	17,862.00	-	-	17,862.00	-	-	
FURNITURE AND FIXTURE	41.38%	1,14,495.00	-	1,14,495.00	1,11,497.24	2,997.76	1,12,737.71	1,240.47	-	1,12,737.71	1,757.29	2,997.76	
FURNITURE AND FIXTURE	44.08%	75,125.00	40,151.00	1,15,276.00	73,708.84	1,416.16	78,733.93	5,025.09	-	78,733.93	36,542.07	1,416.16	
LAWN MOWER	59.70%	24,500.00	-	24,500.00	24,500.00	-	24,500.00	-	-	24,500.00	-	-	
<b>Total (Asset Group)</b>		<b>6,64,328.00</b>	<b>40,151.00</b>	<b>7,04,479.00</b>	<b>6,52,828.18</b>	<b>11,499.82</b>	<b>6,62,266.36</b>	<b>9,438.18</b>		<b>6,62,266.36</b>	<b>42,212.64</b>	<b>11,499.82</b>	
<b>FURNITURE &amp; FIXTURE</b>													
FURNITURE AND FIXTURE	27.52%	1,61,560.00	-	1,61,560.00	1,30,248.22	28,251.78	1,41,023.11	7,774.69	-	1,41,023.11	20,476.89	28,251.78	
TELEVISION	30.05%	3,45,880.00	-	3,45,880.00	3,24,406.44	25,473.56	3,32,061.24	7,654.80	-	3,32,061.24	17,818.79	25,473.56	
<b>Total (Asset Group)</b>		<b>5,11,340.00</b>		<b>5,11,340.00</b>	<b>4,57,654.66</b>	<b>53,725.34</b>	<b>4,73,084.35</b>	<b>15,429.69</b>		<b>4,73,084.35</b>	<b>38,295.68</b>	<b>53,725.34</b>	
<b>Total (Block)</b>		<b>11,75,708.00</b>		<b>11,75,708.00</b>	<b>11,10,483.84</b>	<b>65,225.16</b>	<b>11,35,340.72</b>	<b>24,887.88</b>		<b>11,35,340.72</b>	<b>85,968.32</b>	<b>65,225.16</b>	
<b>MOTOR VEHICLES</b>													
<b>MOTOR VEHICLES</b>													
BIKE	40.23%	72,215.00	-	72,215.00	70,909.00	1,306.00	71,512.76	603.76	-	71,512.76	702.24	1,306.00	
BIKE	100.00%	36,264.00	-	36,264.00	36,264.00	-	36,264.00	-	-	36,264.00	-	-	
CAR	49.56%	9,09,679.00	-	9,09,679.00	9,54,302.00	15,377.00	9,61,922.84	7,620.84	-	9,61,922.84	7,756.16	15,377.00	
<b>Total (Asset Group)</b>		<b>10,78,158.00</b>		<b>10,78,158.00</b>	<b>10,61,475.00</b>	<b>16,683.00</b>	<b>10,89,699.61</b>	<b>8,224.61</b>		<b>10,89,699.61</b>	<b>8,468.39</b>	<b>16,683.00</b>	



OFFICE EQUIPMENT										
OFFICE EQUIPMENT										
AIR CONDITIONER	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00	1,53,000.00
AIR CONDITIONER	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00	1,70,650.00
AIR CONDITIONER	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00
CAMERA	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00	1,62,141.00
CYCLE	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00
MOBILE PHONE	16,050.00	16,050.00	16,050.00	16,050.00	16,050.00	16,050.00	16,050.00	16,050.00	16,050.00	16,050.00
MOBILE PHONE	6,950.00	6,950.00	6,950.00	6,950.00	6,950.00	6,950.00	6,950.00	6,950.00	6,950.00	6,950.00
OFFICE EQUIPMENT	12,980.00	12,980.00	12,980.00	12,980.00	12,980.00	12,980.00	12,980.00	12,980.00	12,980.00	12,980.00
OFFICE EQUIPMENT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
OFFICE EQUIPMENT	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00
OFFICE EQUIPMENT	6,537.00	6,537.00	6,537.00	6,537.00	6,537.00	6,537.00	6,537.00	6,537.00	6,537.00	6,537.00
REFRIGERATOR	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00
Total (Asset Group)	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00	6,64,058.00
PLANT & MACHINERY										
PLANT & MACHINERY										
CONSTRUCTION EQUIPMENTS	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00
CONSTRUCTION EQUIPMENTS	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00	5,38,020.00
CONSTRUCTION EQUIPMENTS	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00	5,48,106.00
CONSTRUCTION EQUIPMENTS	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00
CONSTRUCTION EQUIPMENTS	31,162.00	31,162.00	31,162.00	31,162.00	31,162.00	31,162.00	31,162.00	31,162.00	31,162.00	31,162.00
CONSTRUCTION EQUIPMENTS	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00	1,36,825.00
CONSTRUCTION EQUIPMENTS	61,045.00	61,045.00	61,045.00	61,045.00	61,045.00	61,045.00	61,045.00	61,045.00	61,045.00	61,045.00
CONSTRUCTION EQUIPMENTS	11,813.00	11,813.00	11,813.00	11,813.00	11,813.00	11,813.00	11,813.00	11,813.00	11,813.00	11,813.00
GENERATOR	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00	1,56,500.00
GENERATOR	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00	9,78,750.00
GENERATOR	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00	2,89,924.00
PUMP SET	40,654.00	40,654.00	40,654.00	40,654.00	40,654.00	40,654.00	40,654.00	40,654.00	40,654.00	40,654.00
PUMP SET	30,654.00	30,654.00	30,654.00	30,654.00	30,654.00	30,654.00	30,654.00	30,654.00	30,654.00	30,654.00
PUMP SET	10,481.00	10,481.00	10,481.00	10,481.00	10,481.00	10,481.00	10,481.00	10,481.00	10,481.00	10,481.00
PUMP SET	37,256.00	37,256.00	37,256.00	37,256.00	37,256.00	37,256.00	37,256.00	37,256.00	37,256.00	37,256.00
WIRELESS MACHINE	51,325.00	51,325.00	51,325.00	51,325.00	51,325.00	51,325.00	51,325.00	51,325.00	51,325.00	51,325.00
Total (Asset Group)	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00	32,06,385.00
Grand Total	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00	65,18,392.00

