(d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2021 taken on record by the Board of Directors of the Holding Company, none of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

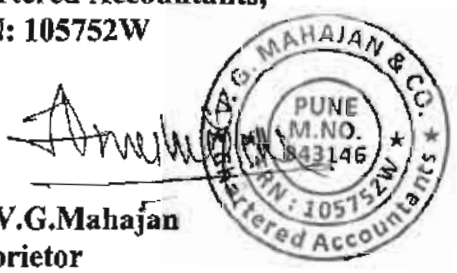
(f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. There were no pending litigations which would impact the consolidated financial position of the Group, its associates and jointly controlled entities.

ii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies, associate companies and jointly controlled companies incorporated in India.

For V.G.Mahajan & Co.,
Chartered Accountants,
FRN: 105752W



CA V.G.Mahajan
Proprietor
M.No.043146
Place:Pune
Date:25.11.2021
ICAI UDIN : 22043146AAAAAE3152

S-04 Tejashree Apartments
S.No.34/7+8/2 Near Pratidnya Hall,
Karve Nagar, Pune 411052

Nirvana Infra Creation Projects Private Limited
Registered Office: Plot No.7, Gawande Layout, Khamla Ring Road, Nagpur 440015
CIN: U45200MH2010PTC351302
email: psnarkhede26@gmail.com Telephone No.:9975777923

Nirvana Infra Creation Projects Private Limited
Consolidated Balance Sheet As At 31st March 2021

		Note No.	31.03.2021 ₹	31.03.2020 ₹
I.	**Equity & Liabilities**			
	Shareholders' Funds			
	Share Capital	1	2,00,000.00	2,00,000.00
	Reserves and Surplus	2	26,36,101.97	10,62,189.65
	Share Application Money Pending Allotment		-	-
	Non - current liabilities			
	Deferred tax liabilities (Net)	3	-	-
	Non-Current Liabilities			
	Long Term Borrowings	4	2,46,28,502.00	2,26,21,550.00
	Current Liabilities			
	Short term borrowings			
	Trade payables	5	18,54,351.00	27,16,191.00
	Other current liabilities	6	2,77,34,251.62	2,84,01,837.62
	Short term provisions	7	65,31,782.00	50,93,221.00
	Total		6,35,84,988.59	6,00,94,989.27
II.	**Assets**			
	Non - current assets			
	Fixed Assets	8		
	>Tangible assets		5,32,043.00	7,25,033.00
	Deferred tax assets (Net)	3	37,730.94	15,477.28
	Long term loans & advances	9	8,18,286.00	6,86,762.00
	Current Assets			
	Inventories	10	5,33,44,684.08	5,12,43,924.63
	Trade receivables	11	38,60,000.00	29,15,733.00
	Cash and cash equivalents	12	36,71,191.57	12,82,339.36
	Short term loans and advances	13	13,21,053.00	32,25,720.00
	Total		6,35,84,988.59	6,00,94,989.27
	The notes attached form an integral part of the Balance Sheet	22	-	-

As per our report of even date
For V.G.Mahajan & Co.
Chartered Accountants
Firm Number: 105752W

CA V.G.Mahajan
Proprietor
M.No.043146

Place:Pune
Date: 25-11-2021
ICAI UDIN :22043146AAAAAE3152
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For Nirvana Infra Creation Projects Private Limited

P.S.Narkhede
DIN:02971548

S.L.Behare
DIN:06922371

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Nirvana Infra Creation Projects Private Limited
Consolidated Statement of Profit And Loss Account for the Year Ended 31st March 2021

I.	Particulars	Note No.	31.03.2021 ₹	31.03.2020 ₹
	Revenue From Operations	14	58,00,000.00	-
	Other Income	15	53,974.00	3,28,181.00
	Total revenue		58,53,974.00	3,28,181.00
	Expenses			
	Cost of materials consumed	16	2,18,239.45	-
	Purchases of stock in trade			
	Changes in inventories of finished goods, work in progress and stock in trade	17	(21,00,759.45)	(47,17,263.00)
	Employee benefits expense	18	7,52,000.00	7,50,640.00
	Finance costs	19	-	3,684.00
	Depreciation and amortization expense	20	1,92,990.00	1,95,405.00
	Other expenses	21	51,14,447.34	54,73,963.81
	Total Expenses		41,76,917.34	17,06,429.81
	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)		16,77,056.66	(13,78,248.81)
	Exceptional Items			
	Profit/(Loss) before extraordinary items and tax (V-VI)		16,77,056.66	(13,78,248.81)
	Extraordinary Items			
	Profit before tax		16,77,056.66	(13,78,248.81)
	Tax expense:			
	(1) Current tax		2,61,620.00	-
	(2) Deferred tax		(22,253.66)	(18,079.28)
	(3) MAT Credit		(1,36,222.00)	-
	Profit/(Loss) for the period from continuing operations (VII-VIII)		15,73,912.32	(13,60,169.53)
	Profit/(loss) from discontinuing operations		-	-
	Tax expense of discontinuing operations		-	-
	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
	Profit/(Loss) for the period (XI + VIV)		15,73,912.32	(13,60,169.53)
	Earning per equity share:			
	(1) Basic		78.70	(68.01)
	(2) Diluted		78.70	(68.01)
	Additional Information and Significant Accounting Policies	22		

As per our report of even date
For V.G.Mahajan & Co.
Chartered Accountants
Firm Number: 105752W

CA V.G.Mahajan
Proprietor
M.No.043146

Place:Pune
Date:25-11-2021
ICAI UDIN : 22043146AAAAAE3152
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For Nirvana Infra Creation Projects Private Limited

P.S.Narkhede
DIN:02971548

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Note No.	Particulars	31.03.2021 ₹	31.03.2020 ₹
1	**Share Capital:**		
	Authorized:		
	100,000 Equity Shares of Rs.10 /- each	10,00,000.00	10,00,000.00
	Total	10,00,000.00	10,00,000.00
	Issued, subscribed and fully paid up:		
	10,000 Equity Shares of Rs.10/- each		
	At the beginning of the reporting period 20,000 Equity Shares	2,00,000.00	2,00,000.00
	Issued during the reporting period	-	-
	Bought back during the reporting period	-	-
	At the close of the reporting period	2,00,000.00	2,00,000.00
	Issued, subscribed but not fully paid up:		
	Add: Amount originally paid up on forfeited shares	-	-
	Total	2,00,000.00	2,00,000.00

Other Information:	31.03.2021	31.03.2020
Particulars of equity share holders holding more than 5% of the total number of equity share capital:		
Prashant Subhash Narkhede (8,000 Shares)	80,000.00	80,000.00
Muniraj Laxmanrao Behare (11091 Shares)	1,10,910.00	1,10,910.00
Suresh Laxmanrao Behare (909 Shares)	9,090.00	9,090.00
Total	2,00,000.00	2,00,000.00

2	**Reserves and Surplus:**		
	At The Beginning of the reporting period	10,62,189.65	24,22,359.18
	Less: Prior Year Adjustment (Depreciation)		
	Add: Transferred from P & L Account	15,73,912.32	(13,60,169.53)
	At The Close of the reporting period	26,36,101.97	10,62,189.65
3	**Deferred Tax Liability/Asset**		
	Opening Balance	(15,477.28)	2,602.00
	Less: Realised on account of unabsorbed depreciaiton under Income Tax Act,1961		-
	Add: Temperory disallowances of expenses		-
	Less: Difference on account of depreciation as per books & IT	(22,253.66)	(18,079.28)
	Total	(37,730.94)	(15,477.28)
4	**Long Term Borrowings**		
	Unsecured Loans		
	Loan from Director	2,46,28,502.00	2,26,21,550.00
	Share in Jointly Controlled Entities Note No.21(q)	-	-
	Total	2,46,28,502.00	2,26,21,550.00
	Unsecured	*2,46,28,502.00*	*2,26,21,550.00*
5	**Trade Payabls**		
	Sundry Creditors	18,18,351.00	18,39,800.00
	Sundry Creditors-Share in Jointly Controlled Entities Note No.21(q)	36,000.00	8,76,391.00
	Total	18,54,351.00	27,16,191.00
	Other Current Liabilities		
	Advances against Booking	2,60,13,188.62	2,66,92,775.62
	Advance against Booking-Share in Jointly Controlled Entities Note No.21(q)	3,54,300.00	3,54,300.00
	Capital A/c Contribution payable in Jointly Controlled Entities	13,66,763.00	13,54,762.00
	Total	2,77,34,251.62	2,84,01,837.62

V. G. MAHAJAN PUNE M.NO. 043146 Chartered Accountants FRN

Nirvana Infra Creation Projects Private Limited
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Note No.	Particulars	31.03.2021 ₹	31.03.2020 ₹
7	**Short Term Provisions**		
	Professional Fees Payable	18,450.00	25,200.00
	Audit Fees Payable		-
	Rent	36,000.00	-
	Directors Salary Payable	5,02,500.00	-
	Electricity charges payable	-	-
	Salary Payable	3,69,700.00	5,46,200.00
	Income Tax Payable 2018-19	1,030.00	1,030.00
	Provision for Income Tax	2,61,620.00	
	Telephone expenses	363.00	-
	TDS Payable	2,625.00	-
	Share in Jointly Controlled Entities Note No.21(q)	53,39,494.00	45,20,791.00
	Total	65,31,782.00	50,93,221.00

V. G. MAHAJAN & CO. PUNE M.NO. 043146 FRN : 105752W Chartered Accountants