

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Draft Statement of Assets and Liabilities as at 31st March, 2019

( Amounts in Rs.)

Particulars	Note No.	As at March 31, 2019	As at March 31, 2018
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
(a) Property, plant and equipment	2	11,47,775	13,84,463
(b) Capital work-in-progress		-	-
(c) Intangible Asset		-	-
(d) Financial assets		-	-
(i) Investments		-	-
(ii) Trade receivable		-	-
(iii) Loans	3	25,43,326	25,43,326
(iv) Others	4	-	-
(e) Deferred tax assets (net)		-	-
(f) Other non-current assets	5	-	-
<b>TOTAL NON-CURRENT ASSETS</b>		<b>36,91,101</b>	<b>39,27,789</b>
<b>CURRENT ASSETS</b>			
(a) Inventories	6	9,49,94,17,789	9,98,91,92,879
(b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables		3,33,07,261	2,27,08,956
(iii) Cash and cash equivalents	7	-	-
(iv) Bank balances	7	51,42,448	78,69,558
(v) Loans	3	54,61,08,061	54,74,08,061
(vi) Others	4	14,85,78,285	14,85,78,285
(c) Current tax assets (net)		-	-
(d) Other current assets	5	48,91,14,297	15,39,51,716
<b>TOTAL CURRENT ASSETS</b>		<b>10,72,16,68,141</b>	<b>10,86,97,09,454</b>
<b>TOTAL ASSETS</b>		<b>10,72,53,59,241</b>	<b>10,87,36,37,244</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity share capital	8	1,00,000	1,00,000
(b) Other equity	9	(63,33,19,117)	(31,84,77,260)
<b>TOTAL EQUITY</b>		<b>(63,32,19,117)</b>	<b>(31,83,77,260)</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
(a) Financial liabilities			
(i) Borrowings	10	-	-
(ii) Trade payables	11	8,00,88,920	8,76,73,019
(iii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (net)		-	-
(d) Other non-current liabilities	13	1,35,69,93,729	1,34,26,58,050
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,43,70,82,649</b>	<b>1,43,03,31,069</b>
<b>CURRENT LIABILITIES</b>			
(a) Financial liabilities			
(i) Borrowings	14	7,69,59,21,922	8,16,18,96,080
(ii) Trade payables	15	35,91,86,403	37,94,74,332
(iii) Other financial liabilities	16	1,73,47,11,754	1,07,77,47,820
(b) Other current liabilities	17	12,09,75,631	13,18,65,202
(c) Provisions		1,07,00,000	1,07,00,000
(d) Current tax liabilities (net)		-	-
<b>TOTAL CURRENT LIABILITIES</b>		<b>9,92,14,95,710</b>	<b>9,76,16,83,435</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>10,72,53,59,241</b>	<b>10,87,36,37,244</b>

Statement of significant accounting policies and explanatory notes forms an integral part of the financial statements.

As Per Our Attached Report of Even Date  
For Vishal Paliwal & Associates.  
Chartered Accountants  
FRN: 011145C

For and on behalf of the Board of Directors

CA Jaya Nenwani  
Partner  
M.no. 411175

Jaysingh Ashar  
Director  
DIN : 07015068

Place : Bhopal  
Dated :

Place : Mumbai  
Dated :

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Statement of Profit and Loss for the year ended 31st March, 2019

(Amounts in Rs.)

Particulars		Note No.	April 2018 - March 2019	April 2017 - March 2018
I	Revenue from Operations	18	47,81,79,650	1,07,92,43,885
II	Other Income	19	-	1,13,64,135
III	Total Income (I +II)		47,81,79,650	1,09,06,08,020
IV	Expenses:			
	Cost of material consumed	20	77,29,99,694	1,39,18,48,507
	Excise Duty			
	Purchases of stock-in-trade			
	Changes in inventories of finished goods, work-in progress and stock-in-trade			
	Employee benefits expense	21	78,54,271	1,87,22,137
	Finance Costs	22	42,562	6,08,380
	Depreciation & amortization	23	2,43,179	3,19,797
	Other expenses	24	1,18,81,801	1,02,47,507
	Total Expenses		79,30,21,507	1,42,17,46,328
V	Profit/(Loss) before exceptional items and tax		(31,48,41,857)	(33,11,38,307)
VI	Exceptional items Income / (Expense)		-	-
VII	Profit / (Loss) before tax		(31,48,41,857)	(33,11,38,307)
VII	Profit/(Loss) from continuing operations		(31,48,41,857)	(33,11,38,307)
VIII	Tax expenses			
	Current Tax		-	-
	Excess / Short Provision of Earlier years		-	-
	Deferred Tax Liability / (asset)		-	-
	Total tax expenses		-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)		(31,48,41,857)	(33,11,38,307)
X	Profit/(Loss) from discontinued Operations			
XI	Tax expenses			
	Current Tax		-	-
	Excess / Short Provision of Earlier years		-	-
	Deferred Tax Liability / (asset)		-	-
	Total tax expenses		-	-
XII	Profit/(Loss) from Discontinued Operations after Tax (X-XI)		-	-
XIII	PROFIT FOR THE YEAR (IX) + (XII)		(31,48,41,857)	(33,11,38,307)
X	Other Comprehensive Income:			
	Items that will not be reclassified to profit or loss			-
	Income tax thereon			-
XI	Total Comprehensive Income / (Loss) For The Period (IX +X)		(31,48,41,857)	(33,11,38,307)
XII	Earnings per equity share			
	Basic		(31,484)	(33,114)
	Diluted		(31,484)	(33,114)

As Per Our Attached Report of Even Date

For Vishal Paliwal & Associates.  
Chartered Accountants  
FRN: 011145C

For and on behalf of the Board of Directors

CA Jaya Nenwani  
Partner  
M.no. 411175

Place : Bhopal  
Dated :

Jaysingh Ashar  
Director  
DIN: 07015068

Place : Mumbai  
Dated :

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Notes to financial statements for the year ended March 31, 2019

### Statement of Changes in Equity for the period ended March 31, 2019

#### A Equity Share Capital

Particulars	March 31, 2019		March 31, 2018	
	Number of Shares	Amount	Number of Shares	Amount
<b>Subscribed and Fully Paid up Capital</b>				
Equity shares of INR 10 each				
Opening Balance	10,000	1,00,000	10,000	1,00,000
Changes in equity share capital during the year	-	-	-	-
Balance at March 31, 2017	10,000	1,00,000.00	10,000	1,00,000.00

#### B Other Equity

Particulars	Retained Earnings	Capital Redemption Reserve	Revaluation Reserve	Security Premium Reserve	General Reserve	Revaluation Reserve	Other Comprehensive Income	Total
<b>Balance as at 31 March 2017</b>	1,26,61,047	-	-	-	-	-	-	1,26,61,047
Profit for the year	(33,11,38,307)							(33,11,38,307)
Capital Reserve on account of Business Transfer								-
Share allotted during the year								-
FTEP Reversal during the year								-
Re-measurement of net defined benefit plans								-
- Deferred Tax on above								-
Others								-
<b>Balance as at 31 March 2018</b>	(31,84,77,260)	-	-	-	-	-	-	(31,84,77,260)
Profit for the year	(31,48,41,857)							(31,48,41,857)
Capital Reserve on account of Business Transfer								-
Share allotted during the year								-
FTEP Reversal during the year								-
Re-measurement of net defined benefit plans								-
- Deferred Tax on above								-
<b>Balance as at 31 March 2019</b>	(63,33,19,117)	-	-	-	-	-	-	(63,33,19,117)

As Per Our Attached Report of Even Date  
For Vishal Paliwal & Associates.  
Chartered Accountants  
FRN: 011145C

For and on behalf of the Board of Directors

Jaysingh Ashar  
Director  
DIN: 07015068

CA Jaya Nenwani  
Partner  
M.no. 411175

Place : Bhopal  
Dated :

Place : Mumbai  
Dated :

2 Detailed Asset Class Wise Addition, Adjustment, Depreciation, Changes at Net Block

A Tangible Assets

Particulars	Plant & Machinery	Motor Vehicles	Office Equipments	Furniture & Fixtures	Computers	Total
As at 31 March 2017	21,86,988	13,25,801	9,49,524	9,51,126	13,61,441	67,74,880
Additions	-	-	-	-	-	-
Disposals/Adjustments	-	-	-	-	-	-
Transfer under Scheme and BTA ( Refer Note 38)	-	-	-	-	-	-
As at 31 March 2018	21,86,988	13,25,801	9,49,524	9,51,126	13,61,441	67,74,880
Additions	-	-	6,490	-	-	6,490
Disposals/Adjustments	-	-	-	-	-	-
Transfer under Scheme and BTA ( Refer Note 38)	-	-	-	-	-	-
As at 31 March 2019	21,86,988	13,25,801	9,56,014	9,51,126	13,61,441	67,81,370
As at 31 March 2017	14,35,574	11,59,898	6,84,055	6,56,420	11,34,673	50,70,619
Charge for the Year	88,598	28,267	54,638	49,330	98,963	3,19,797
Adjustments for Schedule II	-	-	-	-	-	-
Transfer under Scheme and BTA ( Refer Note 38)	-	-	-	-	-	-
As at 31 March 2018	15,24,172	11,88,165	7,38,694	7,05,750	12,33,636	53,90,416
Charge for the Year	78,151.71	23,450.69	44,728.52	41,072.88	55,775.04	2,43,178.85
Adjustments for Schedule II	-	-	-	-	-	-
Transfer under Scheme and BTA ( Refer Note 38)	-	-	-	-	-	-
As at 31 March 2019	16,02,324	12,11,615	7,83,422	7,46,823	12,89,411	56,33,595
<b>NET BLOCK</b>						
As at 31 March 2018	6,62,815	1,37,636	2,10,830	2,45,376	1,27,805	13,84,463
As at 31 March 2019	5,84,663.79	1,14,185.72	1,72,591.75	2,04,303.50	72,029.90	11,47,774.65

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

Statement of Significant Accounting Policies and Other Explanatory Notes for year Ended 31st March 2019

## B OTHER NOTES

### 3 Financial Assets: Loans (at amortised cost)

Particulars	March 31, 2019		March 31, 2018	
	Non Current	Current	Non Current	Current
<b>Loans and Advances to Related Parties :</b>				
Considered Good	-	53,76,95,168	-	53,89,95,168
<b>Deposits</b>				
Considered Good	20,43,326	3,28,399	20,43,326	3,28,399
<b>Other Loans and Advances</b>				
Unsecured Considered good	5,00,000	80,84,494	5,00,000	80,84,494
<b>Total</b>	<b>25,43,326</b>	<b>54,61,08,061</b>	<b>25,43,326</b>	<b>54,74,08,061</b>

### 4 Other Financial Assets (at amortised cost)

Particulars	March 31, 2019		March 31, 2018	
	Non Current	Current	Non Current	Current
<b>Interest Accrued Receivable:</b>				
Considered Good	-	14,85,78,285	-	14,85,78,285
Considered Doubtful	-	-	-	-
Less : Provision for Doubtful Interest	-	-	-	-
<b>Total</b>	<b>-</b>	<b>14,85,78,285</b>	<b>-</b>	<b>14,85,78,285</b>

### 5 Other Assets

Particulars	March 31, 2019		March 31, 2018	
	Non Current	Current	Non Current	Current
Capital Advances	-	-	-	-
Unbilled Revenue ( Refer note below)	-	-	-	-
Prepaid Expenses	-	5,12,499	-	5,12,499
Advance to Creditors/Subcontractors	-	-	-	-
Unsecured Considered goods	-	-	-	-
Unsecured Considered doubtful	-	-	-	-
Less: provision for doubtful	-	-	-	-
Staff Advances	-	56,487	-	56,487
Balance with Tax Authority	-	9,33,94,148	-	8,75,87,647
Advance Tax Net of Provision	-	-	-	-
Others Assets	-	39,51,51,163	-	6,57,95,083
<b>Total</b>	<b>-</b>	<b>48,91,14,297</b>	<b>-</b>	<b>15,39,51,716</b>

### 6 Inventories

Particulars	March 31, 2019	March 31, 2018
Raw Material	-	-
Material at Construction Site	-	-
Stores and Spares	-	-
Work In Progress - Real Estate	8,96,81,31,541	8,68,49,06,937
Work In Progress	-	-
Finished Goods	53,12,86,248	1,30,42,85,942
<b>Total</b>	<b>9,49,94,17,789</b>	<b>9,98,91,92,879</b>

### 7 Cash and Bank Balance

Particulars	March 31, 2019	March 31, 2018
<b>Cash and cash equivalents</b>		
Cash on Hand	-	-
Balances with Bank	51,42,448	78,69,558
<b>Total</b>	<b>51,42,448</b>	<b>78,69,558</b>

### 8 Equity Share Capital

#### (a) Authorised, Issued, Subscribed and Fully Paid up :

Particulars	March 31, 2019		March 31, 2018	
	No of Shares	Amount	No of Shares	Amount
<b>Authorised Capital :</b>				
Equity Shares of Rs. 10/- each	10,000	1,00,000	10,000	1,00,000
	10,000	1,00,000	10,000	1,00,000
<b>Issued, Subscribed and Fully Paid up Capital :</b>				
Equity Shares of Rs.10/- each, fully paid	10,000	1,00,000	10,000	1,00,000
<b>Total</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>

#### (b) Reconciliation of Number of Shares Outstanding

Particulars	March 31, 2019		March 31, 2018	
	No of Shares	Amount	No of Shares	Amount
As at the beginning of the year			10,000	#REF!
Add: issued during the year			-	-
<b>As at the end of the year</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>#REF!</b>

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Statement of Significant Accounting Policies and Other Explanatory Notes for year Ended 31st March 2019

### B OTHER NOTES

#### (c) Details of Shareholding in Excess of 5%

Name of Shareholder	March 31, 2019		March 31, 2018	
	No of Shares	%	No of Shares	%
Gammon India Ltd.	5,100	1	5,100	51.00%
Gammon Realty Ltd.	2,600	0	2,600	26.00%
Sony Mony Developers Pvt. Ltd.	2,300	0	2,300	23.00%

#### 9 Other Equity

Particulars	March 31, 2019		March 31, 2018	
Retained earnings				(31,84,77,260)
Other Comprehensive Income				-
-Actuarial Gains/ (Loss)				-
<b>Total</b>		-		<b>(31,84,77,260)</b>

#### 10 Non Current Financial Liabilities - Borrowings

Particulars	March 31, 2019		March 31, 2018	
	Non Current	Current Maturities	Non Current	Current Maturities
Term Loans	-	-	-	-
<b>TOTAL</b>	-	-	-	-
The above amount includes				
Secured Borrowings			-	-
Unsecured Borrowings	-	-	-	-

Term loan from banks are secured by first charge on 75% of total plot of land admeasuring 14.88 acres situated at South TT nagar in Bhopal (M.P) & construction thereon and extention of exclusive first charge on the entire current assets, receivables and all bank accounts.

The term loan carries interest in the range of 13.5 % to 14.75 % per annum and were repayable in quarterly instalments of fixed principal plus interest.

#### 11 Non-Current Financial Liabilities - Trade Payable

Particulars	March 31, 2018	March 31, 2017
Trade Payables		
Retention & Withheld	8,00,88,920	8,76,73,019
<b>Total</b>	<b>8,00,88,920</b>	<b>8,76,73,019</b>

#### Other financial liabilities

Particulars	March 31, 2018	March 31, 2017
Margin Money Received	-	-
	-	-

#### 12 Provisions

Particulars	March 31, 2018		March 31, 2017	
	Non-Current Provisions	Current Provisions	Non-Current Provisions	Current Provisions
Employee Benefits:				
Provision for Gratuity			-	-
Provision for Leave Encashment			-	-
Provision for Income Tax			-	-
Others:				
Provision for Risk and Contingencies			-	-
<b>Total</b>	-	-	-	-

#### 13 Other Non-Current Liabilities

Particulars	March 31, 2018	March 31, 2017
Client Advances	1,35,69,93,729	1,34,26,58,050
Other Non- Current Liabilities		-
<b>Total</b>	<b>1,35,69,93,729</b>	<b>1,34,26,58,050</b>

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Statement of Significant Accounting Policies and Other Explanatory Notes for year Ended 31st March 2019

### B OTHER NOTES

#### 14 Current Financial Liabilities - Borrowings

The borrowings are analysed as follows :

Particulars	March 31, 2018	March 31, 2017
Term Loans	4,34,78,93,379	4,35,47,63,379.00
Loans Repayable on Demand :		
Cash Credit from Consortium Bankers	-	-
Loans and Advances from Related Party	2,46,48,57,418	2,92,39,61,576
Loans from Other Parties	88,31,71,125	88,31,71,125
<b>TOTAL</b>	<b>7,69,59,21,922</b>	<b>8,16,18,96,080</b>
The above amount includes		
Secured Borrowings	4,34,78,93,379	-
Unsecured Borrowings	3,34,80,28,543	8,16,18,96,080

#### 15 Current Financial Liabilities - Trade Payables

Particulars	March 31, 2018	March 31, 2017
Trade Payables		
Micro, Small and Medium Enterprises		
Others	35,91,86,403	37,94,74,332
<b>Total</b>	<b>35,91,86,403</b>	<b>37,94,74,332</b>

#### 16 Other Current Financial Liabilities

Particulars	March 31, 2018	March 31, 2017
Interest accrued but not due	96,85,90,179	1,07,77,47,820
Provisional NPA Interest on Axis Bank Term Loan	43,11,21,575	-
Gammon Engineers Contractors Pvt Ltd	33,50,00,000	-
<b>Total</b>	<b>1,73,47,11,754</b>	<b>1,07,77,47,820</b>

#### 17 Other Current Liabilities

Particulars	March 31, 2018	March 31, 2017
Duty & Taxes Payable	1,60,22,650	2,55,38,360
Deposits	75,01,150	75,01,150
Others	9,74,51,831	9,88,25,692
<b>Total</b>	<b>12,09,75,631</b>	<b>13,18,65,202</b>

#### 18 Revenue from Operations

Particulars	April 2018 -March 2019	April 2017 -March 2018
Turnover	47,81,46,500	1,07,33,98,617
Interest Income	33,150	25,09,308
Miscellaneous Income	-	33,35,960
<b>Total</b>	<b>47,81,79,650</b>	<b>1,07,92,43,885</b>

#### 19 Other Income

Particulars	April 2018 -March 2019	April 2017 -March 2018
Excess provision written back	-	-
Lease Rent	-	1,13,64,135
Interest Income From ICDs	-	-
<b>Total</b>	<b>-</b>	<b>1,13,64,135</b>

#### 20 Cost of Materials Consumed

Particulars	April 2018 -March 2019	April 2017 -March 2018
Opening Stock		-
Add : Purchases (Net of Discount)	77,29,99,694	1,39,18,48,507
Less : Transferred under BTA		-
<b>Less : Closing Stock</b>		
<b>Total</b>	<b>77,29,99,694</b>	<b>1,39,18,48,507</b>

#### 21 Employee Benefits

Particulars	April 2018 -March 2019	April 2017 -March 2018
Salaries, Bonus, Perquisites etc.	77,93,263	1,83,82,722.00
Contribution to Employees Welfare Funds, Gratuity and Leave	61,008	3,39,415.00
Staff Welfare Expenses	-	-
<b>Total</b>	<b>78,54,271</b>	<b>1,87,22,137.00</b>

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Statement of Significant Accounting Policies and Other Explanatory Notes for year Ended 31st March 2019

### B OTHER NOTES

#### 22 Finance Costs

Particulars	April 2018 -March 2019	April 2017 -March 2018
Interest Expense	42,562	6,08,380.00
Other Borrowing Costs	-	-
<b>Total</b>	<b>42,562</b>	<b>6,08,380.00</b>

#### 23 Depreciation & Amortisation

Particulars	April 2018 -March 2019	April 2017 -March 2018
Depreciation	2,43,179	3,19,797
Amortisation	-	-
<b>Total</b>	<b>2,43,179</b>	<b>3,19,797</b>

#### 24 Other Expenses

Particulars	April 2018 -March 2019	April 2017 -March 2018
Fees & Consultations	19,85,422	32,750
Rent	4,64,519	13,02,744
Rates & Taxes ( incl indirect taxes)	31,90,408	2,59,691
Travelling Expenses	1,42,156	9,85,331
Communication	20,220	66,977
Other Repairs & Maintenance	-	1,48,218
Bank Charges & Guarantee Commission	10,236	28,271
Electricity Expenses	35,00,189	-
Security Charges	20,08,413	19,79,376
Other Site Expenses	53,966	41,60,906
Sundry Expenses	5,06,277	12,83,243
Sundry Balance Written Off	(4)	-
Audit Fees	-	-
<b>Total</b>	<b>1,18,81,801</b>	<b>1,02,47,507</b>

#### 25 Earning Per Share

Earnings Per Share (EPS) = Net Profit attributable to Shareholders / Weighted Number of Shares Outstanding

Particulars	April 2018 -March 2019	April 2017 -March 2018
Net Profit attributable to the Equity Share holders	(31,48,41,857)	(33,11,38,307)
O/s number of Equity Shares at the end of the year	10,000	10,000
Weighted Number of Shares during the period – Basic	10,000	10,000
Weighted Number of Shares during the period – Diluted	10,000	10,000
Earning Per Share – Basic (Rs.)	(31,484.19)	(33,113.83)
Earning Per Share – Diluted (Rs.)	(31,484.19)	(33,113.83)

- 26 Disclosure of transactions with Related Parties, as required by Indian Accounting Standard (Ind AS) - 24 "Related Party Disclosures" has been set out in a separate Annexure - 1.
- 27 The balance sheet, statement of profit and loss, cash flow statement, statement of changes in equity, statement of significant accounting policies and the other explanatory notes forms an integral part of the financial statements of the Company for the year ended March 31, 2019.
- 28 Revenue has been recognised as per IND AS 18 according to which DIPL has transferred to the buyer the significant risks and rewards of ownership of the goods & it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.
- 29 Cost of goods sold per block have been allocated on the basis of built-up area out of the total area allocated to respective units.
- 30 As per IND AS 18, cost shall be recognised as when the significant risks and rewards of ownership of the goods have been transferred to the owner.

As per our report of even date

As Per Our Attached Report of Even Date  
For Vishal Paliwal & Associates.  
Chartered Accountants  
FRN: 011145C

For and on behalf of the Board of Directors

CA Jaya Nenwani  
Partner  
M.no. 411175

Place : Bhopal  
Dated :

Jaysingh Ashar  
Director  
DIN: 07015068

Place : Mumbai  
Dated :



# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Groupings of Financial Statements for year Ended 31st March 2019

### Turnover

Particulars	April 2018 - March 2019	April 2017 - March 2018
Sale of Shops	47,81,46,500	64,64,22,887
Sale of Flats	-	39,56,59,790
Sale of Office	-	3,13,15,940
<b>Total</b>	<b>47,81,46,500</b>	<b>1,07,33,98,617</b>

### Interest Income

Particulars	April 2018 - March 2019	April 2017 - March 2018
Interest Income from Bank	33,150	25,09,308
<b>Total</b>	<b>33,150</b>	<b>25,09,308</b>

### Miscellaneous Income

Particulars	April 2018 - March 2019	April 2017 - March 2018
Allied Transfer Charges	-	4,22,520
Allied-Development/Elc/PBIC/SFC/Ex Water	-	22,89,050
Transfer charges demand	-	6,24,390
<b>Total</b>	<b>-</b>	<b>33,35,960</b>

### Purchases (Net of Discount)

Particulars	April 2018 - March 2019	April 2017 - March 2018
Cost of Shops Sold	77,29,99,694	71,24,48,172
Cost of Flats Sold	-	63,20,58,768
Cost of Offices Sold	-	4,73,41,567
<b>Total</b>	<b>77,29,99,694</b>	<b>1,39,18,48,507</b>

### Loans and Advances to Related Parties

Particulars	March 31, 2019	March 31, 2018
GACTEL TURNKEY PROJECTS LIMITED	45,03,08,643	45,03,08,643
METROPOLITAN INFRAHOUSING PRIVATE LIMITED	8,73,86,525	8,86,86,525
<b>Total</b>	<b>53,76,95,168</b>	<b>53,89,95,168</b>

### Interest Accrued Receivable

Particulars	March 31, 2019	March 31, 2018
GACTEL TURNKEY PROJECTS LIMITED	12,06,83,649	12,06,83,649
METROPOLITAN INFRAHOUSING PRIVATE LIMITED	2,72,38,554	2,72,38,554
HDFC Bank - Fixed Deposit	6,56,082	6,56,082
<b>Total</b>	<b>14,85,78,285</b>	<b>14,85,78,285</b>

### Other Loans and Advances

Particulars	March 31, 2019	March 31, 2018
Abdul Waseem Qureshi	2,713	2,713
GIL- MOB ADV FOR ELEVATORS	78,86,298	78,86,298
ADVANCE-EAGLE TECH COMM PVT LTD	1,84,346	1,84,346
ADVANCE -PRIME SECURITY	1,137	1,137
ADV-FILMORE SERVICE CENTRE	10,000	10,000
<b>Total</b>	<b>80,84,494</b>	<b>80,84,494</b>

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Groupings of Financial Statements for year Ended 31st March 2019

### Balances with Bank

Particulars	March 31, 2019	March 31, 2018
AXIS BANK - BHOPAL	8,55,144	3,93,464
AXIS BANK ESCROW A/C	38,42,071	15,807
AXIS BANK - PRABHADEVI	4,382	68,74,382
CANARA BANK-1903201009957	18,814	18,814
HDFC BANK	2,00,883	3,65,760
STATE BANK OF INDIA-A/C-31216556939	38,711	48,577
SYNDICATE BANK-PRABHADEVI	1,82,442	1,52,754
<b>Total</b>	<b>51,42,448</b>	<b>78,69,558</b>

### Others Assets

Particulars	March 31, 2019	March 31, 2018
COMMISSION FROM BANK DEMAND	15,390	15,390
INTEREST RECEIVABLE	9,000	9,000
Customer's Linnked Demand		
Office A Block	86,73,770	1,04,48,197
Residence A Block	3,93,91,337	4,16,50,402
Residence B Block	48,31,416	93,83,275
Residence C Block	54,12,007	24,67,577
Residence D Block	7,15,206	7,15,206
Shopping A Block	10,23,520	10,26,520
Shopping B Block	(6,44,818)	(6,44,818)
Shopping C Block	7,21,822	7,21,822
Shopping D Block	2,513	2,513
Housing Board - Madhya Pradesh	33,50,00,000	-
<b>Total</b>	<b>39,51,51,163</b>	<b>6,57,95,083</b>

### Balance with Tax Authority

Particulars	March 31, 2019	March 31, 2018
INPUT GST CREDIT	2,44,74,713	2,36,12,904
TDS on Interest Income	14,21,857	14,15,110
ADVANCE TAX A Y 2016-17	24,53,837	24,53,837
INPUT VAT	13,95,480	13,95,480
INPUT SERVICE TAX	42,416	42,416
SERVICE TAX RECOVERABLE	99,58,281	99,58,281
OTHER SERVICE TAX	18,89,910	18,89,910
TDS ON INTEREST	20,55,730	20,55,730
TDS ON SALE OF PROPERTY	1,36,43,438	1,34,75,716
OTHER TDS	1,45,49,237	97,67,772
VAT ON SOLD PROPERTY DEMAND	1,34,47,196	1,34,47,196
Service Tax Payable (70% Abatement)	18,732	18,732
TDS PAYABLE ON BEHALF OF CUSTOMERS	32,70,867	32,70,867
VAT PAYABLE ON MARKUP BASIS	33,40,390	33,40,390
OUTPUT VAT PAID	9,02,648	9,02,648
TDS 96C-Income From Foreign Currency Bonds Or Shares	275	275
TDS ON PROFESSIONAL FEES	22,450	33,692
ENTRY TAX PAYABLE	5,06,692	5,06,692
<b>Total</b>	<b>9,33,94,148</b>	<b>8,75,87,647</b>

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Groupings of Financial Statements for year Ended 31st March 2019

### Duty & Taxes Payable

Particulars	March 31, 2019	March 31, 2018
GST	9,06,742	33,672
12.5% VAT ON PURCHASES	46,969	433
Staff ESIC Payble	1,39,620	54,771
SWACH BHARAT CESS @ 0.50%	1,514	1,514
STAFF INCOME TAX-H.O.	(20,404)	2,436
TDS ON CONTRACT/ SUB CONTRACT	6,06,377	6,31,543
TDS ON HIRE CHARGES	917	5,713
TDS ON INTEREST PAYABLE	5,07,500	1,24,59,915
TDS ON RENT	22,950	15,950
LABOUR WELFARE FUND	822	762
PROVIDENT FUND-EMPLOYEE	17,870	1,629
PROVIDENT FUND PAYBLE	80,877	37,676
Staff Professional Tax - Employee	45,892	11,991
VAT ON SOLD PROPERTY RECEIVED	1,36,65,005	1,22,80,356
<b>Total</b>	<b>1,60,22,650</b>	<b>2,55,38,360</b>

### Loans and Advances from Related Party

Particulars	March 31, 2019	March 31, 2018
GAMMON INDIA LTD	1,98,13,14,762	1,98,18,21,949
GAMMON REALTY LTD.	16,00,000	16,00,000
SONY MONY DEVELOPERS PRIVATE LIMITED	48,19,42,656	94,05,39,627
<b>Total</b>	<b>2,46,48,57,418</b>	<b>2,92,39,61,576</b>

### Loans from Other Parties

Particulars	March 31, 2019	March 31, 2018
CONSOLIDATED INFRASTRUCUTRE COMPANY PVT LTD	3,50,00,000	3,50,00,000
PRAGMATIC TRADERS PRIVATE LIMITED	1,75,00,000	1,75,00,000
PRAFUL NANJI SATRA	1,62,16,806	1,62,16,806
SATRA PROPERTY DEVELOPERS PRIVATE LIMITED	81,44,54,319	81,44,54,319
<b>Total</b>	<b>88,31,71,125</b>	<b>88,31,71,125</b>

### Interest accrued but not due

Particulars	March 31, 2019	March 31, 2018
CONSOLIDATED INFRASTRUCUTRE COMPANY PVT LTD	1,27,41,578	1,27,41,578
GAMMON INDIA LTD	95,58,48,601	95,47,42,564
SONY MONY DEVELOPERS PRIVATE LIMITED	-	11,02,63,678
<b>Total</b>	<b>96,85,90,179</b>	<b>1,07,77,47,820</b>

### Trade Payables - Others

Particulars	March 31, 2019	March 31, 2018
Trade payables	26,53,88,967	29,60,39,061
Credi Balance in Assets side	9,37,97,436	8,34,35,272
<b>Total</b>	<b>35,91,86,403</b>	<b>37,94,74,332</b>

# Deepmala Infrastructure Private Limited

CIN: U45201MH2007PTC174676

## Groupings of Financial Statements for year Ended 31st March 2019

### Other Current Liabilities

Particulars	March 31, 2019	March 31, 2018
ATUL KUMAR SHUKLA	1,000	6,000
AUDIT FEES PAYABLE	1,62,000	1,35,000
BONUS/EXGRATIA PAYABLE	3,515	3,515
BONUS PAYBLE	(3,07,469)	3,41,442
ELE/WATER/FORMATION/DEVELOPMENT DEMAND	4,08,72,427	4,08,72,427
EXGRATIA PAYABLE	3,07,469	3,07,469
GITA BADE	(310)	(310)
GUEST HOUSE RENT PAYABLE	1,89,000	63,000
IFMA FOR 2 YEARS DEMAND	1,75,58,351	1,75,58,351
SALARY PAYABLE	5,84,557	14,58,907
SCRS-NATVARLAL VEPARI & CO.	221	221
SOCIETY DEPOSIT DEMAND	3,79,50,000	3,79,50,000
SOLOMON & CO.	1,30,000	1,30,000
STAFF WELFARE FUND-PAYBLE	1,400	-
TIMES BUSINESS SOLUTIONS LTD.	(330)	(330)
<b>Total</b>	<b>9,74,51,831</b>	<b>9,88,25,692</b>

**DEEPMALA INFRASTRUCTURE PVT LTD**

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019**

**Related Party Disclosure**

**A. List of Related Parties and Relationship**

**a) Holding Company:**

1. Gammon India Limited (Holding Company)

**b) Key Management Personnel:**

- 1 Mr. Jaysingh Ashar
- 2
- 3

**c) Enterprises over which Key Management Personnel and their relatives exercise significant influence or control:**

- 1 Sony Mony Developers Private Limited
- 2 Metropolitan Infrahousing Private Limited
- 3 Gactel Turnkey Projects Limited
- 4 Franco tosi Turbines Private Limited
- 5 Gammon Realty Limited

**B. Transactions with related parties**

Particulars	Relation	Current Period (12 months)	Previous Period (12 Months)
		Apr 18 - Mar 19	Apr 17 - Mar 18
<b><u>Loans/ Advances / Deposits Given</u></b>			
Gactel Turnkey Pojects Limited	Fellow Subsidiary	-	-
<b><u>Refund of Loans/Advances Given</u></b>			
Gammon India Limited	Holding Co.	-	-
Metropolitan Infrahousing Private Limited	Fellow Subsidiary	13,00,000	-
Franco Tosi Turbines Private Limited	Fellow Subsidiary	-	-
<b><u>Loans/ Advances Taken</u></b>			
Gammon India Limited	Holding Co.	-	-
Sony Mony Developers Private Limited	Enterprise having significant influence	1,22,90,078	72,59,451
Franco Tosi Turbines Private Limited	Fellow Subsidiary	-	-
Gammon Realty Limited	Fellow Subsidiary	-	-
<b><u>Repayment of Loans/ Advances Taken</u></b>			
Gammon India Limited	Holding Co.	-	-
Sony Mony Developers Private Limited	Enterprise having significant influence	-	-
Franco Tosi Turbines Private Limited (Note 1)	Fellow Subsidiary	-	-
Gammon Realty Limited	Fellow Subsidiary	-	-
<b><u>Receipt of Interest</u></b>			
Franco Tosi Turbines Private Limited (Note 2)	Fellow Subsidiary	-	-
<b><u>Interest Income</u></b>			
Metropolitan Infrahousing Private Limited	Fellow Subsidiary	-	-
Gactel Turnkey Pojects Limited	Fellow Subsidiary	-	-
<b><u>Interest Expense</u></b>			
Gammon India Limited	Holding Co.	-	-
Sony Mony Developers Private Limited	Enterprise having significant influence	-	-
Franco Tosi Turbines Private Limited	Fellow Subsidiary	-	-

**DEEPMALA INFRASTRUCTURE PVT LTD**

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019**

**Related Party Disclosure (Contd...)**

Particulars	Relation as per AS-18	Current Period (12 months)	Previous Period (12 Months)
		Apr 18 - Mar 19	Apr 17 - Mar 18
<b><u>Reimbursement of Expenses</u></b>			
Gammon India Limited	Holding Co.		
<b><u>Contract Expenditure</u></b>			
Gammon India Limited	Holding Co.		
<b><u>Supply of Material and Extra item</u></b>			
Gammon India Limited	Holding Co.		
<b><u>CLOSING BALANCES</u></b>		<b>31 March, 2019</b>	<b>31 March, 2018</b>
<b><u>Short-term loans and advances</u></b>			
Metropolitan Infrahousing Private Limited	Fellow Subsidiary	8,90,00,000	9,03,00,000
Gactel Turnkey Projects Limited	Fellow Subsidiary	45,03,08,643	45,03,08,643
<b><u>Interest Receivable</u></b>			
Metropolitan Infrahousing Private Limited	Fellow Subsidiary	2,72,38,554	2,72,38,554
Gactel Turnkey Projects Limited	Fellow Subsidiary	12,06,83,649	12,06,83,649
<b><u>Other Receivable</u></b>			
Gammon India Limited	Holding Co.	-	-
Gammon Realty Limited	Fellow Subsidiary	-	-
<b><u>Other Payable</u></b>			
Gammon Realty Limited	Fellow Subsidiary	16,00,000	16,00,000
<b><u>Short-term borrowings</u></b>			
Gammon India Limited	Holding Co.	1,98,18,21,949	1,98,18,21,949
Less: Adjustment of FTTPL Balances on account of merger		(11,06,037)	-
Add: TDS paid by GIL on behalf of DIPL on 12.03.2018		5,98,850	-
		<b>1,98,13,14,762</b>	<b>1,98,18,21,949</b>
Metropolitan Infrahousing Private Limited	Fellow Subsidiary	16,13,475	16,13,475
Sony Mony Developers Private Limited	Enterprise having significant influence	94,05,39,627	94,05,39,627
Add: Adjustment against ICD		1,22,90,078	-
Less: Sale of Shops during the F.Y. 2018-19		(47,81,46,500)	-
		<b>47,46,83,205</b>	<b>94,05,39,627</b>
<b><u>Interest Payable</u></b>			
Gammon India Limited	Holding Co.	95,47,42,564	95,47,42,564
Add: Adjustment of FTTPL Balances on account of merger		11,06,037	-
		<b>95,58,48,601</b>	<b>95,47,42,564</b>
Sony Mony Developers Private Limited	Enterprise having significant influence	11,02,63,678	11,02,63,678
Less: Removal of interest for the F.Y. 2017-18		(10,30,04,227)	-
		<b>72,59,451</b>	<b>11,02,63,678</b>