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## **INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
**Pachhwara Coal Mining Pvt Ltd**

### **Report on the Indian Accounting Standard (Ind AS) Financial Statements**

#### **Opinion**

We have audited the accompanying Standalone Ind AS Financial Statements of **Pachhwara Coal Mining Pvt Ltd ("the Company")**, which comprise the Balance Sheet as at 31 March, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind AS 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 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, 2021, and its profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS 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 together with the ethical requirements



#### **Branches**

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that are relevant to our audit of the Standalone Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Matters**

We draw attention to Note 2.10 of the standalone Ind AS financial statements, which describes the uncertainties and the possible effects of Covid19 on the operations of the Company. Our opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS 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 that there were no Key Audit Matters to report for the reporting period.

### **Responsibilities of Management and those charged with governance for the Standalone Ind AS Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position and financial performance of the Company and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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



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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

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

**Auditor's Responsibility for the audit of Standalone Ind AS financial statements**

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS 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 financial statements.

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

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





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis 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 Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the Standalone Ind AS financial statements including the disclosures, and whether the Standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the



Standalone Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

- A. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure 1**, a statement on the matters specified in the paragraph 3 and 4 of the order.
- B. As required by section 143(3) of the Act, we report that:
- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) the Balance Sheet, Statement of Profit and Loss and cash flow statement dealt with by this Report are in agreement with the books of accounts;
  - d) in our opinion, the Balance Sheet, Statement of Profit and Loss, and cash flow statement comply with the Accounting Standards referred to in section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - e) on the basis of written representations received from the directors as on March 31, 2021, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013;





- f) with respect to the adequacy of internal financial controls over financial reporting of the Company and operating effectiveness of such controls, refer to our separate report in “**Annexure 2**”. Our Report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s financial controls over financial reporting.
- g) with respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company has no litigations to be disclosed.
  - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**Place: Bangalore**  
**Date: 18<sup>th</sup> May 2021**

**UDIN: 21029340AAAACE5483**

**For K.P. Rao and Co.**  
**Chartered Accountants**  
**Firm Reg. No: 003135S**



**Mohan R Lavi**  
**Partner**  
**Membership No. :029340**

**ANNEXURE 1 TO THE INDEPENDENT AUDITORS REPORT**

(Referred to in paragraph A under "Report on Other Legal Regulatory Requirements" section of our report of even date to the members of Pachhwara Coal Mining Pvt Ltd)

We report that:

- 1) a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.  
b) According to the information and explanations given to us, the fixed assets have been physically verified during the year by the management and no material discrepancies were noticed on such verification. In our opinion, the frequency of verification is reasonable.  
c) According to the information and explanations given to us the company has not held any immovable property during the year and hence paragraph 3(i) of the order is not applicable for the company.
- 2) In respect to Inventories, the Company does not hold any inventories. Accordingly reporting under clause (ii) of paragraph 3 is not applicable
- 3) According to the information and explanations given to us, the company has not granted any loans secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act and accordingly paragraph 3(iii) of the Order are not applicable, at present.
- 4) According to the information and explanations given to us, the company has not granted loans, investments, guarantees and security to other entities.
- 5) According to the information and explanation given to us, the Company has not accepted deposits to which directions issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 were applicable. Accordingly, reporting under clause (v) of paragraph 3 of the Order is not applicable.
- 6) According to the information and explanations given to us, the provision of sub-section 1 of section 148 of the Companies Act 2013 and rules made thereunder





- 7) relating to maintenance of Cost records are not applicable to the company for the year under audit. Accordingly reporting under clause (vi) of paragraph 3 is not applicable
- 8) According to the information and explanations given to us and according to the books and records as produced and examined by us in accordance with the generally accepted auditing practices in India, in respect of statutory dues:
- a) The Company is regular in depositing undisputed statutory dues including provident fund, employee state insurance, income tax, sales tax, service tax / Goods and Service Tax, duty of custom, duty of excise, value added tax, and other statutory dues applicable to it with the appropriate authorities
  - b) There were no outstanding dues as on the last day of financials concerned for the period more than six months from the date they became payable.
  - c) According to information and explanations given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise or value added tax or Cess, which have been deposited on account of any dispute.
- 9) The Company does not have any loans or borrowings from any financial institutions, banks, Government or debenture holders during the year; accordingly, paragraph 3(viii) of the Order is not applicable.
- 10) The Company has not raised any monies, during the reporting period, by way of initial public offer (including debt instruments) or further public offer. The Company has not raised any monies, by way of term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- 11) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year, nor have we been informed of such a case by the management.
- 12) Managerial remuneration paid is within the limits prescribed by Section 197 of the Companies Act, 2013





- 13) According to the information given to us, the Company is not a Nidhi Company. Accordingly, reporting under clause (xii) of paragraph 3 of the Order is not applicable.
- 14) According to the information and explanations given to us and based on our examination of the records, all transactions with the related parties are in compliance with Section 177 and Section 188 of the Act where applicable, and the details have been disclosed in the Ind AS Financial Statements, as required by the applicable accounting standards.
- 15) According to the information and explanations given to us and based on our examination of the records, the Company has not made any preferential allotment or private placement of shares or convertible debentures during the reporting period. Accordingly, reporting under clause (xiv) of paragraph 3 of the Order is not applicable.
- 16) According to the information and explanations given to us and based on our examination of the records, the Company has not entered into any non-cash transactions with any directors or persons connected with him. Accordingly, reporting under clause (xv) of paragraph 3 of the Order is not applicable.
- 17) The Company is not a NBFC and hence is not registered under Section 45-IA of the Reserve Bank of India Act, 1934 as a Non-Banking Financials (Non-Deposit Accepting or Holding) Company (NBFC).

Place: Bangalore

Date: 18/01/21

UDIN: 21029340AAAACE5483

For K.P. Rao and Co.  
Chartered Accountants  
Firm Reg. No: 003135S



Mohan R Lavi

Partner

Membership No. : 029340

**“Annexure 2” to the Independent Auditors’ Report**

**(Referred to in paragraph B(f) under "Report on Other Legal Regulatory Requirements" section of our report of even date to the members of Pachhwara Coal Mining Pvt Ltd**

**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 Pachhwara Coal Mining Pvt Ltd as of March 31<sup>st</sup>, 2021 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. 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 Institute of Chartered Accountants of India (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 ICAI. 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 judgments, 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
- 3) company are being made only in accordance with authorizations of management and directors of the company; and
- 4) 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 March 31, 2021 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: Bangalore**

**Date: 18<sup>th</sup> May 2021**

**UDIN: 21029340AAAACE5483**

**For K.P. Rao and Co.**  
**Chartered Accountants**  
**Firm Reg. No: 003135S**



**Mohan R Lavi**  
**Partner**

**Membership No. : 029340**



**PACHHWARA COAL MINING PRIVATE LIMITED**

**Hyderabad**

(CIN NO:U10200TG2016PTC110024)

**BALANCE SHEET AS AT MARCH 31, 2021**

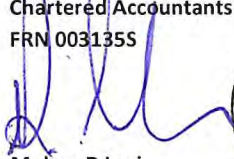
(₹ in Lakhs)

	NOTE	AS AT MARCH 31, 2021		AS AT MARCH 31, 2020	
<b>ASSETS</b>					
<b>Non Current Assets</b>					
Property, Plant and Equipment	3	0.08		0.19	
Tax Assets (Net)	4	169.76		152.87	
			169.84		153.06
<b>Current Assets</b>					
Financial Assets					
Trade Receivables	5	2,235.30		3,161.18	
Cash and Cash Equivalents	6	65.10		27.63	
Other Current Assets	7	2,824.55		157.53	
<b>Total Current Assets</b>			5,124.95		3,346.34
<b>Total Assets</b>			<b>5,294.79</b>		<b>3,499.40</b>
<b>EQUITY AND LIABILITIES</b>					
<b>EQUITY</b>					
Equity Share Capital	8	20.00		20.00	
Other Equity	9	911.33		83.98	
<b>Total Equity</b>			<b>931.33</b>		<b>103.98</b>
<b>LIABILITIES</b>					
Current Liabilities					
Financial Liabilities					
Trade Payables	10	1,990.29		3,074.10	
Other Current Liabilities	11	2,373.17		321.32	
<b>Total Current Liabilities</b>			<b>4,363.46</b>		<b>3,395.42</b>
<b>Total Equity and Liabilities</b>			<b>5,294.79</b>		<b>3,499.40</b>
Company information and Significant accounting policies	1 & 2				

accompanying notes forming part of financial statements 3 to 25

As per our Report of even date attached

for K.P. RAO & CO  
Chartered Accountants  
FRN 003135S

  
Mohan R Lavi  
Partner  
Membership No. 029340



Bangalore, Dt: 18.05.2021

For PACHHWARA COAL MINING PRIVATE LIMITED

  
R.S. RAJU  
Director

DIN NO:00037918

Hyderabad, Dt: 18.05.2021



ROHIT REDDY BATHINA  
Director  
DIN NO:06978828



**PACHHWARA COAL MINING PRIVATE LIMITED**

**Hyderabad**

(CIN NO:U10200TG2016PTC110024)

**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2021**

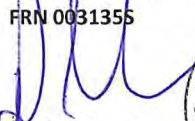
(₹ in Lakhs)

	NOTE	PERIOD ENDED MARCH 31, 2021		PERIOD ENDED MARCH 31, 2020	
<b>REVENUE</b>					
Revenue from Operations	12	29,454.85		8,784.00	
Other Income	13	1.40		-	
<b>Total Revenue</b>			29,456.25		8,784.00
<b>EXPENSES</b>					
Sub Contractors Work Bills	14	27,098.46		8,082.45	
Other Construction Expenses	15	1,178.19		350.77	
Employee Benefits Expense	16	66.96		94.75	
Financial Costs	17	1.33		0.40	
Depreciation and amortisation expenses	3	0.12		0.26	
Other Expenses	18	5.54		23.32	
<b>Total Expenses</b>			28,350.60		8,551.96
<b>Profit/(Loss) Before Tax</b>			1,105.65		232.05
<b>Tax Expenses</b>					
- Current Tax			278.30		38.75
<b>Profit/(Loss) for the Year</b>			827.35		193.30
Other Comprehensive Income			-		
<b>Total Comprehensive Income</b>			827.35		193.30
Earning per Share of face Value of Rs.10.00 each	20		455.67		41.99
Company information and Significant accounting policies	1 & 2				

accompanying notes forming part of financial statements 3 to 25

As per our Report of even date attached

for **K.P. RAO & CO**  
Chartered Accountants  
FRN 0031355

  
**Mohan R Lavi**  
Partner  
Membership No. 029340



For **PACHHWARA COAL MINING PRIVATE LIMITED**

  
**R.S. RAJU**  
Director  
DIN NO:00037918

  
**ROHIT REDDY BATHINA**  
Director  
DIN NO:06978828

Bangalore, Dt: 18.05.2021

Hyderabad, Dt: 18.05.2021





**PACHHWARA COAL MINING PRIVATE LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2021**

(₹ in Lakhs)

	Period Ended March 31, 2021	Period Ended March 31, 2020
<b>A. Cash flow from operating activities</b>		
Net Profit/(Loss) before tax	1,105.65	232.05
Adjustments:		-
Depreciation	0.12	0.26
Operating profit / (loss) before working capital changes	<b>1,105.77</b>	<b>232.31</b>
<b>Changes in working capital:</b>		
Adjustments for (increase) / decrease in Current assets		
Trade Receivables	925.87	(2,966.83)
Other Current Assets	(2,962.21)	(273.51)
Adjustments for increase / (decrease) in Current liabilities:		
Trade Payables	(1,083.81)	2,909.08
Other Current Liabilities	2,051.84	105.60
<b>Changes in working capital</b>	<b>(1,068.31)</b>	<b>(225.67)</b>
<b>Cash generated from operations</b>	<b>37.46</b>	<b>6.64</b>
Net income tax (paid) / refunds	-	-
<b>Net cash flows generated / (used) in operating activities (A)</b>	<b>37.46</b>	<b>6.64</b>
<b>B. Cash flow from investing activities</b>		
Purchase of Fixed Assets	-	-
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of share Capital	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase in Cash and cash equivalents (A + B + C)</b>	<b>37.46</b>	<b>6.64</b>
Cash and cash equivalents at the beginning of the period	27.63	20.99
<b>Cash and cash equivalents at the end of the period</b>	<b>65.10</b>	<b>27.63</b>
<b>Notes:</b>		
1. The Cash Flow Statement is prepared in accordance with the indirect method and presents the cash flows by operating, investing and financing activities.		
2. Accompanying notes on accounts form an integral part of the Cash Flow Statement.		
3. Figures in bracket represents cash outflows.		

As per our Report of even date attached

for **K.P. RAO & CO**  
Chartered Accountants  
FRN 003135S

**Mohan R Lavi**  
Partner

Membership No. 029340



for and on behalf of the Board of  
**PACHHWARA COAL MINING  
PRIVATE LIMITED**  
(CIN NO:U10200TG2016PTC110024)

**R.S RAJU**  
Director  
DIN: 00037918

**ROHIT REDDY BATHINA**  
Director  
DIN: 06978828

Bangalore, Dt: 18.05.2021

Hyderabad, Dt: 18.05.2021



**PACHHWARA COAL MINING PRIVATE LIMITED**

**STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED MARCH 31, 2021**

Equity Share Capital	(₹ in Lakhs)
Description	Total
Opening Balance as on 01.04.2019	20.00
Add : Shares issued during the year 2019-20	-
Balance as at March 31, 2020	20.00
Add : Shares issued during the year 2020-21	-
Balance as at March 31, 2021	20.00

Other Equity			
Description	Retained Earnings	Other Comprehensive Income	Total
Opening Balance as on 01.04.2019	(109.32)		(109.32)
Total comprehensive income for the year	193.30		193.30
Balance at the end of the March 31, 2020	83.98	-	83.98
Total comprehensive income for the period	827.35		827.35
Balance at the end of the March 31, 2021	911.33	-	911.33

Accompanying notes form an integral part of the financial statements

In terms of our report attached  
for K.P. RAO & CO  
Chartered Accountants  
FRN 003135S

Mohan R Lavi  
Partner  
Membership No. 029340



Bangalore, Dt: 18.05.2021

for and on behalf of the Board of  
PACHHWARA COAL MINING PRIVATE LIMITED  
(CIN NO:U10200TG2016PTC110024)

R.S. RAJU

Director  
DIN: 00037918

ROHIT REDDY BATHINA  
Director  
DIN NO:06978828

Hyderabad, Dt: 18.05.2021





## **PACHHWARA COAL MINING PRIVATE LIMITED**

### **Notes forming part of Financial statements**

#### **1. Corporate Information**

The company is a Special Purpose Vehicle (SPV) formed for carrying on the business of Mine Developer and Operator (MDO) for Development and Operation of the Pachhwara North Coal Block located in the state of Jharkhand awarded by the West Bengal Power Corporation Limited. The scope of the business to be carried on by the company as an MDO shall include Drilling and blasting, Excavation & Transportation of Overburden, Mining and Transportation of Coal, Coal Handling and allied activities, Construction of required infrastructure, undertaking community development and welfare activities of the social community.

#### **2. Significant accounting policies:**

##### **2.1 Statement of Compliance:**

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

##### **2.2 Basis for preparation of financial statements:**

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time). Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

##### **2.3 Use of Estimates:**

The preparation of financial statements requires the management of the Company to make estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of income and expenses during the reported period. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the financial statements.

##### **2.4 Property, Plant & Equipment:**

Property, Plant & Equipment are stated at actual cost less accumulated depreciation and net of impairment. The actual cost capitalised includes material cost, freight, installation cost, duties and taxes, eligible borrowing costs and other incidental expenses incurred during the construction / installation stage.



**Depreciation / amortization of Property, Plant & Equipment:**

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation / amortisation on Property, Plant & Equipment including assets taken on lease, other than freehold land is charged based on straight line method on an estimated useful life as assessed based on technical advice, considering the nature of the asset, estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Depreciation is provided on straight line method , in the manner stated in schedule II to the Companies Act 2013 and as per the useful lives stated in part C to the said Schedule.

The estimated useful lives and residual values of the tangible assets are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

**2.5 Impairment of Assets:****i) Financial assets**

Company assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

Impairment loss on financial assets carried at amortised cost is measured at the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate. In a subsequent period, if the amount of impairment loss decreases and the decreases can be related objectively to an event, the previously recognised impairment is reversed through profit or loss.

**ii) Non-financial assets****Property, Plant & Equipment**

Property, Plant and Equipment with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the profit or loss.





## 2.6 Financial Instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised in profit or loss.

### Non-derivative financial instruments

#### Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

#### Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

#### Financial assets at fair value

Financial asset not measured at amortised cost is carried at fair value through profit or loss (FVTPL) on initial recognition, unless the company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income.

The Company, on initial application of IND AS 109 *Financial Instruments*, has made an irrevocable election to present in other comprehensive income subsequent changes in fair value of equity instruments not held for trading.

Financial asset at FVTPL are measured at fair values at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss.

#### Financial liabilities

Financial liabilities at fair value through profit and loss are stated at fair value, with any gains or losses arising on remeasurement recognised in profit and loss.

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.



## **2.7 Revenue**

Revenue is recognized over time. The progress of work done is measured using survey method i.e. . The management consider that this output method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115. Revenue on Claims and variations are recognized as revenue when the customer accepts the claims and variations.

## **2.8 Earnings per Share:**

Basic earnings/ (loss) per share are calculated by dividing the net profit / (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the year and also after the Balance Sheet date but before the date the financial statements are approved by the Board of Directors.

## **2.9 Provision, Contingent Liabilities and Contingent Assets:**

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent Liabilities and Contingent Assets are not recognized in the financial statements.

## **2.10 Note on Covid**

The Sars-Cov- 2 Virus responsible for Covid-19 continues to spread across the globe and India which has contributed to a significant decline in global and local economic activities. The extent to which the Covid-19 pandemic will impact the Company's results will depend on future developments which are uncertain including among other things any new information concerning the severity of the Covid-19 pandemic and any action to contain its spread or mitigate its impact whether government-mandated or elected by the Company.





PACHHWARA COAL MINING PRIVATE LIMITED  
Notes forming part of Financial statements for the period ended March 31,2021

3. Property, P & M and Office Equipment

(in ₹)

S.No	Tangible Assets	Gross Block at cost			Depreciation			Net Block	
		As at April 01, 2020	Additions	Disposals / Discarded	As at March 31, 2021	up to March 31, 2020	Depreciation for the year March 31,2021	Disposals / Discarded up to March 31, 2021	As at March 31, 2020
1	Office Equipment	87,800.00	-	-	87,800.00	68,130.83	80,114.65	80,114.65	19,669.17
	Total	87,800.00	-	-	87,800.00	68,130.83	80,114.65	80,114.65	19,669.17



**PACHHWARA COAL MINING PRIVATE LIMITED**  
**Notes forming part of Financial statements**

		( ₹ in Lakhs)	
		As on March 31, 2021	As on March 31, 2020
<b>4 Tax Assets (Net)</b>			
Advance Tax & TDS		169.76	152.87
<b>Total</b>		<b>169.76</b>	<b>152.87</b>
<b>5 Trade Receivables</b>		<b>2,235.30</b>	<b>3,161.18</b>
<b>Total</b>		<b>2,235.30</b>	<b>3,161.18</b>
<b>6 Cash and Cash Equivalents</b>			
Balances with Scheduled Banks In Current Accounts		65.10	27.63
<b>Total</b>		<b>65.10</b>	<b>27.63</b>
<b>7 Other Current Assets</b>			
Goods and Service Tax credit receivable		518.11	157.53
Deposits (Others)		0.10	
Retention Money Dept.		2,295.19	-
Withheld Dept.		11.15	-
<b>Total</b>		<b>2,824.55</b>	<b>157.53</b>





**PACHHWARA COAL MINING PRIVATE LIMITED**  
Notes forming part of Financial statements

		(₹ in Lakhs)	
As at March 31, 2021		As at March 31, 2020	
Number of Shares	Amount	Number of Shares	Amount
<b>8 Share Capital</b>			
<b>Authorised</b>			
Equity Shares of ₹ 10/- each	2,00,000	20.00	2,00,000 20.00
<b>Issued, Subscribed and Fully Paid up</b>			
Equity Shares of ₹ 10/- each	2,00,000	20.00	2,00,000 20.00
<b>Total</b>	<b>2,00,000</b>	<b>20.00</b>	<b>2,00,000 20.00</b>

**8.1 Reconciliation of the numbers of shares and amount outstanding at the beginning and end of the reporting period**

		As at March 31, 2021		As at March 31, 2020	
		Number of Shares	Amount	Number of Shares	Amount
Equity Shares of ₹ 10/- each fully paid up					
Balance at the beginning of the period		2,00,000	20.00	2,00,000	20.00
Add: Allotment made during the period					
Balance at the end of the period		<b>2,00,000</b>	<b>20.00</b>	<b>2,00,000</b>	<b>20.00</b>

**8.2 Rights, preferences and restrictions attached to equity shares**

The equity shares of the Company having par value of ₹ 10/- per share rank pari passu in all respects including voting rights and entitlement to dividend. Repayment of the capital in the event of winding up of the Company will inter alia be subject to the provisions of Companies Act 2013, the Articles of Association of the Company and as may be determined by the Company in General Meeting prior to such winding up.

**8.3 Details of shares held by the holding company and subsidiaries of the holding company**

		As at March 31, 2021		As at March 31, 2020	
		Number of Shares	Amount	Number of Shares	Amount
Equity Shares of ₹ 10/- each fully paid up					
NCC Limited		1,02,000	10.20	1,02,000	10.20
BGR Mining & Infra Limited		98,000	9.80	98,000	9.80

**8.4 Details of shares held by each shareholders holding more than 5% shares in the Company**

		As at March 31, 2021		As at March 31, 2020	
		Number of Shares	%	Number of Shares	%
Equity Shares of ₹ 10/- each fully paid up					
NCC Limited		1,02,000	51%	1,02,000	51%
BGR Mining & Infra Limited		98,000	49%	98,000	49%

**9 Other Equity**

		(₹ in Lakhs)	
		As on March 31 2021	As on March 31, 2020
Opening balance		83.98	(109.32)
Profit for the year		827.35	193.30
<b>Total</b>		<b>911.33</b>	<b>83.98</b>



**PACHHWARA COAL MINING PRIVATE LIMITED**  
**Notes forming part of Financial statements**

( ₹ in Lakhs)

	As on March 31, 2021	As on March 31, 2020
<b>10 Trade Payables</b>		
Trade Payables-Others	39.03	478.22
Trade Payables-Purchases	107.34	108.06
Trade Payables-Sub Contractors	1,843.92	2,487.82
<b>Total</b>	<b>1,990.29</b>	<b>3,074.10</b>

Note: The Company do not have any dues to Micro, Small Medium Enterprises, hence no disclosure is required

**11 Other Current Liabilities**

Advances from Holding Company	0.29	5.55
Advances from Consortium Member	-	179.46
Withheld Sub-Cont.	13.33	2.18
Retention Money - Sub Cont.	2,295.19	-
Outstanding liabilities	11.06	87.68
TDS & Other Statutory Payables	53.30	46.45
<b>Total</b>	<b>2,373.17</b>	<b>321.32</b>





**PACHHWARA COAL MINING PRIVATE LIMITED**  
Notes to the financial statements

( ₹ in Lakhs)

		Period Ended March 31, 2021		Year Ended March 31, 2020	
12	Revenue from Operations		29,454.85		8,784.00
13	Other Income		1.40		
14	Sub Contract Expenses		27,098.46		8,082.45
15	<b>Other Construction Expenses</b> Technical Consultation Charges		1,178.19		350.77
16	<b>Employee Benefits Expense</b> Salaries and Other Benefits	66.96		91.84	
	L.T.A	-		1.04	
	BONUS	-		1.87	
	<b>Total</b>		<b>66.96</b>		<b>94.75</b>
17	<b>Finance Costs</b> <b>Other Borrowing Costs</b> Commission on - BGs & Other Bank Charges	0.04		0.02	
	Interest to others	1.29		0.38	
			<b>1.33</b>		<b>0.40</b>
	<b>Total</b>		<b>1.33</b>		<b>0.40</b>
18	<b>Other Expenses</b> Rent		-		0.30
	Travelling and Conveyance		0.20		1.96
	Office Maintenance		0.06		0.08
	Postage, Telegrams and Telephones		0.06		0.20
	Printing and Stationery		0.02		0.02
	Legal and Professional Charges		4.78		18.00
	General Expenses		0.10		2.37
	Filling Charges		0.12		0.19
	Auditors' Remuneration		0.20		0.20
	Provision for Doubtful Trade Receivables / Advances / EMD				
	Miscellaneous Expenses				
	<b>Total</b>		<b>5.54</b>		<b>23.32</b>
18.1	Auditors' Remuneration (Excluding Taxes thereon) Statutory Audit fee		<b>0.20</b>		<b>0.20</b>
	Tax Audit fee				



## Notes forming part of Financial statements

## ( ₹ in Lakhs)

	Fair value hierarchy	As at March 31, 2021		As at March 31, 2020	
		Carrying amount	Fair value	Carrying amount	Fair value
<b>Financial assets</b>					
Financial assets at amortised cost:					
- Cash and cash equivalents	Level 2	65.10	65.10	27.63	27.63
- Trade Receivables	Level 2	2,235.30	2,235.30	3,161.18	3,161.18
	<b>Fair value hierarchy</b>	<b>As at March 31, 2021</b>		<b>As at March 31, 2020</b>	
		<b>Carrying amount</b>	<b>Fair value</b>	<b>Carrying amount</b>	<b>Fair value</b>
<b>Financial liabilities</b>					
Financial liabilities at amortised cost:					
- Other financial liabilities	Level 2	146.37	146.37	586.28	586.28
- Trade Payables	Level 2	1,843.92	1,843.92	2,487.82	2,487.82





**PACHHWARA COAL MINING PRIVATE LIMITED**  
**Notes forming part of Financial statements**

**20 Related Party Transactions**

**20.1** Following is the list of related party and relationships

Related Party	Relationship
NCC Limited	Holding Company
BGR Mining & Infra Ltd	Enterprise having Significant Influence
R.S.RAJU	Key Managerial Personnel
ROHIT REDDY BATHINA	Key Managerial Personnel
	Period ended March 31, 2021
	Year ended March 31, 2020

**20.2 Transactions during the year with related parties**

<b>A. Trade Payables - O &amp; M Bills</b>		
BGR Mining & Infra Limited	26,322.87	9,282.09
<b>B. Trade Payables - O &amp; M Bill Payments</b>		
BGR Mining & Infra Limited	26,966.77	6,955.82
<b>C. Consultancy Charges - Claimed</b>		
NCC Limited	687.26	153.11
BGR Mining & Infra Limited	687.26	153.11
<b>D. Consultancy Charges - Paid</b>		
NCC Limited	687.26	154.71
BGR Mining & Infra Limited	783.97	58.00
<b>E. Trade Payables - Others - Royalty Paid</b>		
NCC Limited	1,574.39	-
BGR Mining & Infra Limited	13,338.33	2,617.56
<b>F. Trade Payables - Others - Royalty Reimbursed</b>		
NCC Limited	1,574.39	-
BGR Mining & Infra Limited	13,682.13	2,236.04
<b>G. Rent - Advance</b>		
NCC Limited	-	-
<b>H. Other Expenses</b>		
NCC Limited	(5.26)	(1.83)
BGR Mining & Infra Limited	(179.46)	32.21

**20.3 Credit Balances as at end of the year March 31, 2021**

<b>NCC Limited</b>		
Trade payables - Others	0.00	-
Advance Amount	0.29	5.55
<b>Total</b>	<b>0.29</b>	<b>5.55</b>
<b>BGR Mining &amp; Infra Limited</b>		
Trade payables	1,843.92	2,487.82
Advance-Current A/c.BGR	-	179.46
<b>Trade payables - Others:</b>		
Consultancy charges	- 0.00	96.71
Royalty Payable	37.72	381.52
Withheld Sub Contractors (BGR)	13.33	2.18
<b>Total</b>	<b>1,894.97</b>	<b>3,147.68</b>

**21 Earning Per Share**

	Period ended March 31, 2021	Year ended March 31, 2020
Net Profit after tax available for equity shareholders	(₹ in lakhs) 911.33	(₹ in lakhs) 83.98
Weighted average number of equity shares for basic and diluted EPS	(in Nos.) 2,00,000	(in Nos.) 2,00,000
Face Value per share	(in ₹) 10.00	(in ₹) 10.00
Basic and Diluted EPS	(in ₹) 455.67	(in ₹) 41.99



**PACHHWARA COAL MINING PRIVATE LIMITED**  
Notes forming part of Financial statements

**22 Financial instruments**

**Capital management**

The Company's financial strategy aims to support its strategic priorities and provide adequate capital to its businesses for growth and creation of sustainable stakeholder value. The Company funds its operations through issue of equity capital.

For the purpose of capital management, capital includes issued equity capital and revenue reserves. There is no debt on the Company.

The following table summarises the capital of the Company:

(₹ in Lakhs)

	As at March 31, 2021	As at March 31, 2020
<b>Equity</b>	<b>20.00</b>	<b>20.00</b>
Cash and cash equivalents	65.10	27.63
<b>Net debt</b>	<b>65.10</b>	<b>27.63</b>
<b>Total capital (equity + net debt)</b>	<b>85.10</b>	<b>47.63</b>

**Categories of financial instruments**

(₹ in Lakhs)

	As at March 31, 2021	As at March 31, 2020
<b>Financial assets</b>		
Measured at amortised cost		
Cash and bank balances	65.10	27.63
Trade Receivables	2,235.30	3,161.18
<b>Financial liabilities</b>		
Measured at amortised cost		
Trade Payables	1,990.29	3,074.10

**Financial risk management objectives**

The company's business activities are currently not exposed to any variety of financial risk viz., market risk, credit risk and liquidity risk.

**Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. During the current period, the Company has no financial instruments whose fair values are susceptible to change due to market prices.

**Interest rate risk**

The Company has not dealt in any debt instruments during the year. Hence there is no interest rate risk applicable to the Company.

**Equity risks**

The Company does not currently have any investments into equity instruments. There are no equity risks applicable to the Company presently.

**Credit risk management**

Credit Risk refers to the risk for a counter party default on its contractual obligation resulting a financial loss to the company. The maximum exposure of the financial assets represents amounts recoverable in the nature of reimbursement of expenses from related parties.

The credit risk on cash and bank balances is limited because the counterparties are banks with high credit ratings assigned by credit rating agencies.

**Liquidity risk management**

The Company manages liquidity risk by maintaining adequate balances in the form of cash and bank. There are no significant risks relating to liquidity applicable to the Company.





The table below provides details regarding the contractual maturities of financial liabilities including estimated interest payments as at March 31, 2021:

(₹ in Lakhs)					
	Carrying amount	Upto 1 year	1-3 year	More than 3 year	Total contracted cash flows
Other financial liabilities	1,843.92	1,843.92	-	-	1,843.92
<b>Total</b>	<b>1,843.92</b>	<b>1,843.92</b>	<b>-</b>	<b>-</b>	<b>1,843.92</b>

The table below provides details of financial assets as at March 31, 2021:

(₹ in Lakhs)		
	Carrying amount as at March 31, 2021	Carrying amount as at March 31 2020
Other financial assets	65.10	27.63
<b>Total</b>	<b>65.10</b>	<b>27.63</b>

23 Unrecognised deductible temporary differences, unused tax losses and unused tax credits (as per the ITR)

(₹ in Lakhs)		
Particulars	As at March 31, 2021	As at March 31, 2020
Deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax assets have been recognised are attributable to the following:		
- Unused tax credits	-	105.80

24 Reconciliation of tax expense to the accounting profit

(₹ in Lakhs)				
Particulars	As at March 31, 2021		As at March 31, 2020	
Accounting Profit before tax		1,105.65		232.05
Tax expense at statutory tax rate @ 25.17%( 2020-21) / 27.82% (2019-20)		278.29		64.56
Adjustments:				
Effect of income that is exempt from Taxation	-		-	
Adjustments recognized in the current year in relation to the current tax of prior years	-		-	
Effect of expenses that are not deductible in determining taxable profit	0.01		0.03	
Effect of carry forward losses set off	-		(29.41)	
Effect of Tax payable under MAT provisions	-		3.57	
Others including effect of change in rate of tax	-		-	
		0.01		(25.81)
<b>Tax Expense reported in the Statement of Profit and Loss</b>		<b>278.30</b>		<b>38.75</b>

25 Previous year figures have been regrouped / reclassified wherever necessary to correspond with the current year classification / disclosure.

For K.P. RAO & CO.  
Chartered Accountants  
Firm Regn. No. 0031355

Mohan R Lavi  
Partner  
Membership No. 029340

Bangalore, Dt: 18.05.2021



For PACHHWARA COAL MINING PRIVATE LIMITED  
CIN NO:U10200TG2016PTC110024

R.S.RAJU  
Director  
DIN NO:00037918

Hyderabad, Dt: 18.05.2021

ROHIT REDDY BATHINA  
Director  
DIN NO:06978828



**PACHHWARA COAL MINING PRIVATE LIMITED**  
**Hyderabad**  
(CIN NO:U10200TG2016PTC110024)

**TRAIL BALANCE**

CODE	DESCRIPTION	AS ON 31/03/2021		AS ON 31/03/2020	
		DEBIT	CREDIT	DEBIT	CREDIT
1101	SHARE CAPITAL		20,00,000.00		20,00,000.00
1121	PROFIT & LOSS ACCOUNT		83,97,960.66	1,09,31,760.72	
2105	OFFICE EQUIPMENT	87,800.00		87,800.00	
2155	DEP. RES. OFFICE EQUIPMENT		80,114.65		68,130.83
2201	CAPITAL WORK - IN - PROGRESS - (CONST.DIV)	-			
2401	TRADE RECEIVABLES	22,35,30,493.83		31,61,17,515.07	
5866	SYNDICATE BANK,30811010003768-PACHHWRA	65,10,014.60		27,62,870.25	
6104	ADVANCES TO SUB CONTRACTORS	-			
6105	ADVANCES TO OTHERS				
6115	TDS (DEPT.)	4,86,80,594.00		1,91,62,454.00	
6124	DEPOSITS (OTHERS)	10,000.00			
6107	RENT ADVANCES				
6109	STAFF ADVANCE				
6134	RETENTION MONEY DEPT.	22,95,19,361.84			
6141	WITHHELD DEPT.	11,15,232.00			
6178	GST INPUT CREDIT	3,939.00		74,60,157.75	
6136	PREPAID EXPENSES				
6175	KRISHI KALYAN CESS RECEIVABLE				
6182	GST TDS RECEIVABLE	5,18,06,903.21		82,92,640.00	
6183	GST INPUT CREDIT - ADVANCE PAYMENT				
6401	CURRENT ACCOUNT - NCC		28,683.00		5,55,140.00
6438	CURRENT ACCOUNT - BGR MINING & INFRA LTD		-		1,79,45,652.00
6551	TRADE PAYABLES - SUB CONTRACTORS		18,43,92,274.30		24,87,81,905.91
6552	TRADE PAYABLES - PURCHASES		1,07,33,865.43		1,08,06,045.43
6557	TRADE PAYABLES-OTHERS		39,02,509.66		4,78,22,452.24
6560	ADVANCES FROM CLIENTS				
6562	ADVANCES FROM OTHERS				
6564	TDS - SUB CONTRACTS		41,83,258.00		40,22,130.00
6568	TDS - STAFF		2,29,192.00		1,74,100.00
6584	SALARIES PAYABLE		7,10,260.00		5,42,552.00
6587	OUTSTANDING LIABILITIES		3,95,700.00		82,25,497.00
6592	P.F. CONTRIBUTION				
6594	PROFESSION TAX (STAFF)				11,800.00
6598	RETENTION MONEY - SUB CONTRACTORS	22,95,19,361.84			
6600	WITHHELD - SUB CONTRACTORS	13,33,113.00			2,17,881.00
6703	TDS - RENT (BUILDINGS & FURNITURES)				
6707	TDS - PROFESSIONAL CHARGES		9,17,600.00		4,37,190.00
6796	GST PAYABLE - OTHERS		-		
6851	PROVISION FOR INCOME TAX		3,17,05,000.00		38,75,000.00
7001	WORK CONTRACTOR RECEIPTS		2,94,54,84,571.29		87,84,00,267.69
7211	INTEREST RECEIPTS		1,40,358.00		
8410	SUB CONTRACT EXPENSES	2,70,98,45,817.62		80,82,45,326.10	
8414	TECHNICAL CONSULTATION CHARGES	11,78,19,382.26		3,50,77,472.00	
8501	SALARIES & ALLOWANCES	66,96,000.00		90,34,486.00	
8502	P.F. EMPLOYERS CONTRIBUTION				
8505	L.T.A			1,03,956.00	
8507	EX-GRATIA			1,87,200.00	
8531	EMPLOYEE INCENTIVES			1,50,000.00	
8606	RENT			29,500.00	
8607	OFFICE MAINTENANCE	5,700.00		8,325.00	
8608	TRAVELLING (OTHERS)	19,848.00		1,20,500.12	
8610	CONVEYANCE CHARGES			5,330.00	
8612	TELEPHONES			11,753.00	
8614	PRINTING & STATIONAERY	1,750.00		1,500.00	
8627	PROFESSIONAL CHARGES	4,78,111.00		18,00,000.00	
8628	RATES & TAXES				
8630	AUDIT FEES (STATUTORY)	20,000.00		20,000.00	
8633	GENERAL EXPENSES	10,000.00		2,37,046.00	
8637	FILING CHARGES	12,038.00		19,053.00	
8646	CONSULTATION CHARGES				
8667	BOARDING & LODGING EXPENSES			69,777.50	
8668	TELEPHONE LEASED LINES EXPENSES	5,699.00		8,411.86	
8902	BANK CHARGES	4,457.65		1,914.25	
8908	INTEREST TO OTHERS	1,28,696.00		38,036.00	
9005	DEP. OFFICE EQUIPMENT	11,983.82		25,959.48	
9101	INCOME TAX	2,78,30,000.00		38,75,000.00	
	<b>Total</b>	<b>3,42,41,53,821.83</b>	<b>3,42,41,53,821.83</b>	<b>1,22,38,85,744.10</b>	<b>1,22,38,85,744.10</b>