

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF AMBARAM INFRA (INDIA) PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **AMBARAM INFRA (INDIA) PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2022**, the Statement of Profit and Loss, the **cash flow statement** for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2022**, and its **Profit 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 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 that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



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When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

Responsibility of Management and Those Charged with Governance (TCWG)

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 financial statements that give a true and fair view of the financial position, financial performance 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the 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.

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the 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 judgement 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.

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- 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 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 financial statements, including the disclosures, and whether the 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 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

As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss, and **the cash flow statement** dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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- (e) On the basis of the written representations received from the directors as on 31/03/2022 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- (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 disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



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- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

FOR M/S N. K. KEJRIWAL & CO.
(Chartered Accountants)
Reg No. :0004326C



Date : 01/09/2022
Place : RANCHI

NARESH KUMAR KEJRIWAL
Partner
M.No. : 073381
UDIN : 22073381AZCESP9939

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ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2022

To,

The Members of AMBARAM INFRA (INDIA) PRIVATE LIMITED

We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	The Company has maintained proper records showing full particulars of Intangible assets.
i (b)		Whether these Plant and Equipment and Intangible Assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipment have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by	Physical verification of inventory has been conducted at reasonable intervals by the

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		the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	management.
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.
(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.
iii (a)		whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-	The Company has not granted any loans, secured or unsecured, to firms, limited liability partnerships or any other parties during the year.
iii (a) (A)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans to subsidiaries, joint ventures and associates.
iii (a) (B)		The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates	Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted loans to a party other than subsidiaries, joint ventures and associates.
iii (b)		Whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest	In our opinion and according to the information and explanations given to us. The rate of interest and other terms and conditions for such loans are not prima facie prejudicial to the interest to the company.
iii (c)		In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	In respect of loans granted, repayment of the principal amount is as stipulated and payment of interest have been regular.
iii (d)		If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	There is no overdue amount of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the companies Act, 2013.
iii (e)		Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.
iii (f)		Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to	According to the information and explanations given to us and on the basis of our

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		the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not	The company has not accepted any Deposits.
(vi)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
vii (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	There is no dispute with the revenue authorities regarding any duty or tax payable.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	The company has not defaulted in repayment of dues to financial institution, bank or debenture holders.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
ix (c)		Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it	According to the information and explanations given to us by

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		is used may be reported;	the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable
ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.
ix (e)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	The company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans. Hence this clause is not applicable.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
xi (b)		Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central

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xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any any default in payment of interest on deposits or repayment thereof for any period.
(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	We have considered the internal audit reports of the Company issued till date for the period under audit.
(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with?	The company has not entered into any non-cash transactions with directors or persons connected with him.
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the

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			Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has not incurred cash losses in the current and in the immediately preceding financial year.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

AMBARAM INFRA (INDIA) PVT. LTD.

Anadhana

DIRECTOR



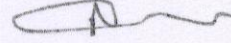
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Rajesh Kumar
 DIRECTOR

(xxi)	Qualifications or adverse remarks in the consolidated financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	No Adverse Remark.
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Place : RANCHI
Date : 01/09/2022

FOR M/S N. K. KEJRIWAL & CO.
(Chartered Accountants)
Reg No. :0004326C




NARESH KUMAR KEJRIWAL
(Partner)
Membership No : 073381
UDIN : 22073381AZCESP9939

AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
DIRECTOR

AMBARAM INFRA (INDIA) PVT. LTD.
Anandhava
DIRECTOR

“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of AMBARAM INFRA (INDIA) PRIVATE LIMITED.

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

We have audited the internal financial controls over financial reporting of AMBARAM INFRA (INDIA) PRIVATE LIMITED as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The 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 ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

AMBARAM INFRA (INDIA) PVT. LTD.

Anadhana

DIRECTOR



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AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
DIRECTOR

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


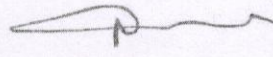
Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

FOR M/S N. K. KEJRIWAL & CO.
(Chartered Accountants)
Reg No. :0004326C



Date : 01/09/2022
Place : RANCHI

NARESH KUMAR KEJRIWAL
Partner
M.No. : 073381
UDIN : 22073381AZCESP9939

AMBARAM INFRA (INDIA) PVT. LTD.

Aradhana

DIRECTOR

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AMBARAM INFRA (INDIA) PVT. LTD.
Naresh Kumar
DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED
Balance Sheet as at 31st March, 2022

(Amount in hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) <u>Share capital</u>	1	50,000.00	50,000.00
(b) <u>Reserves and surplus</u>	2	293,565.14	173,335.21
(c) Money received against share warrants		-	-
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	36,913.90	20,350.87
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings	4	-	150,000.00
(b) Trade payables	5	9,755.11	16,638.93
(c) Other current liabilities	6	1,706,066.20	1,214,420.92
(d) Short-term provisions		43,510.00	23,798.89
TOTAL		2,139,810.34	1,648,544.81
II. ASSETS			
Non-current assets			
1 (a) Fixed assets			
(i) Tangible assets	7	154,125.11	114,940.47
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	8	297,588.46	128,678.59
(c) Deferred tax assets (net)		3,270.78	3,151.00
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
2 Current assets			
(a) Current investments		-	-
(b) Inventories/WIP	9	1,421,705.99	1,182,326.38
(c) Trade receivables	10	4,588.24	4,000.00
(d) Cash & Bank Balance	11	69,657.37	57,432.31
(e) Short-term loans and advances		-	-
(f) Other current assets	12	188,874.38	158,016.06
TOTAL		2,139,810.34	1,648,544.81

0.00

0.00

As per our Report of even date

For M/s N. K. KEJRIWAL & CO.
Chartered Accountants
FRN : 04326C



CA. Naresh Kumar Kejriwal
Partner
M. No. 073381

For Ambaram Infra (India) Private Limited

AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
Rajesh Kumar
(Director)

AMBARAM INFRA (INDIA) PVT. LTD.

Anadhana

DIRECTOR

Place : Ranchi
Date : 01.09.2022
UDIN : 22073381AZCESP9939

AMBARAM INFRA (INDIA) PRIVATE LIMITED
Profit & loss for the year ending 31st March, 2022

(Amount in Hundred.)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting
I. Revenue from operations	13	1,330,783.24	642,574.44
II. Other income	14	9,982.94	11,798.20
III. Total Revenue (I + II)		1,340,766.18	654,372.64
IV. Expenses:			
Cost of materials consumed		-	-
Contract Expenses	15	1,210,816.04	769,589.28
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	16	-239,379.61	-230,013.78
Employee benefits expense		-	-
Finance costs		2,482.14	-
Depreciation	7	19,038.33	10,556.24
Other expenses	17	184,189.09	18,483.04
Total expenses		1,177,145.99	568,614.78
Profit before exceptional and extraordinary items and tax (III-IV)		163,620.18	85,757.86
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		163,620.18	85,757.86
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		163,620.18	85,757.86
X Tax expense:			
(1) Current tax		43,510.04	23,798.89
(2) Deferred tax		-119.79	263.95
Profit (Loss) for the period from continuing operations (IX-X)		120,229.93	61,695.02
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		120,229.93	61,695.02
XVI Earnings per equity share:			
(1) Basic		0.24	0.12
(2) Diluted		0.24	0.12

As per our Report of even date

For M/s N. K. KEJRIWAL & CO.
Chartered Accountants
FRN : 04326C



CA. Naresh Kumar Kejriwal
Partner
M. No. 073381

Place : Ranchi
Date : 01.09.2022
UDIN : 22073381AZCESP9939

For Ambaram Infra (India) Private Limited

AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
Rajesh Kumar
(Director)

AMBARAM INFRA (INDIA) PVT. LTD.
Ardhana

DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED
Notes on Financial Statements for the year ended on 31st March, 2022

Note - 1 : Share Capital Amount (In Hundred) Amount (In Hundred)

Particulars	As At	As At
	31st March,2022	31st March,2021
Authorised Share Capital:		
5,00,000 Equity Shares of Rs 10 each	50,000.00	50,000.00
Issued, Subscribed and Paid up:		
5,00,000 Equity Shares of Rs 10 each	50,000.00	50,000.00

Details of Shareholders holding more than 5% shares

Name Of Shareholders	31st March,2022		31st March,2021	
	No. Of Shares	% held	No. Of Shares	% held
Aradhana Kumar	1250	25.00%	1250	25.00%
Biranchi Narayan	1250	25.00%	1250	25.00%
Neena Narayan	1250	25.00%	1250	25.00%
Rajesh Kumar	1250	25.00%	1250	25.00%

Note - 2 : Reserve & Surplus Amount (In Hundred) Amount (In Hundred)

Particulars	As At	As At
	31st March,2022	31st March,2021
A. Securities Premium Account		
As Per Last Balance Sheet		
Sub Total	-	-
B. General Reserve		
As per Last Balance Sheet	173,335.21	111,112.28
Add: Transferred From Profit & Loss Account	120,229.93	62,222.93
	293,565.14	173,335.21
B. Profit & Loss account		
As Per Last Balance Sheet		
Add: Profit For The Year	120,229.93	62,222.93
Transferred To General Reserve	-	-
Total	293,565.14	173,335.21

Note - 3 : Long Term Borrowings Amount (In Hundred) Amount (In Hundred)

Particulars	As At	As At
	31st March,2022	31st March,2021
Secured		
Loan from Canara Bank (5635)	11,350.87	19,150.00
Add : Intt. Accrued on Loan	-	1,200.87
Loan from Canara Bank (0005)	3,172.02	
Loan from Canara Bank (0006)	22,391.01	
Total	36,913.90	20,350.87

AMBARAM INFRA (INDIA) PVT. LTD.

Aradhana

DIRECTOR



AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED

Notes on Financial Statements for the year ended on 31st March, 2022

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Unsecured		
Loan from Aradhana Kumar	-4,000.00	36,000.00
Loan from Rajesh Kumar	-1,000.00	114,000.00
Loan from Sunil Kumar	5,000.00	-
Total	-	150,000.00

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Sundry Creditors	9,755.11	16,638.93
Total	9,755.11	16,638.93

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Advance from Customers	1,537,030.10	1,019,296.81
TDS Payable	20,971.25	36,333.00
Interest on TDS Payable	85.03	1,639.03
GST Payable	7,898.10	63,542.04
Audit Fees Payable	1,800.00	1,500.00
Director Remuneration payable	6,000.00	90,298.00
ESiC Payable	39.92	62.74
N.K.Kejriwal (Tax Payment)	241.80	241.80
Salary Payable	-	1,507.50
Medicant Hospital & Research Centre Private Limited	132,000.00	-
Total	1,706,066.20	1,214,420.92

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Fixed Deposit (including intt.)	23,117.21	22,011.59
Canara Bank Fixed Deposit (including intt.)	5,164.25	-
Investment in Medicant Residency	108,000.00	-
Investment in Medicant Hospital	160,640.00	106,000.00
Investment in Bokaro Sewa Trust	667.00	667.00
Total	297,588.46	128,678.59

AMBARAM INFRA (INDIA) PVT. LTD.

Aradhana

DIRECTOR



AMBARAM INFRA (INDIA) PVT. LTD.

Rajesh Kumar
DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED

Notes on Financial Statements for the year ended on 31st March, 2022

Note - 9 : Inventories/Work in Progress

Particulars	Amount (In Hundred)	Amount (In Hundred)
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
<u>Work in Progress</u>		
Site I Leela Ambaram	377,113.49	377,113.49
Site II Ambaram City -1	25,090.24	51,192.19
Site IV Ambaram Vatika	7,640.50	7,640.50
Site V Ambaram City 2	112,867.45	251,428.31
Site VI Ambaram City 3	347,686.57	378,418.14
Site VII Medicant Hospital	528,585.91	116,533.76
BTL Deoghar Project	22,721.84	-
Total	1,421,705.99	1,182,326.38

Note - 10 : Trade Receivables

Particulars	Amount (In Hundred)	Amount (In Hundred)
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Sundry Debtors	4,588.24	4,000.00
Total	4,588.24	4,000.00

Note - 11 : Cash & Bank Balance

Particulars	Amount (In Hundred)	Amount (In Hundred)
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
<u>Balances with Banks</u>		
Canara Bank	49,862.23	1,000.00
Canara Bank 0050	2,711.00	326.60
Canara -Sweep A/c	-	15,955.21
ICICI Bank A/c 017505501136	1,677.29	908.82
SBI Bank A/c No. 32828613523	8,322.73	6,036.09
Union Bank of India	4,869.57	5,801.80
UBI-Sweep A/c	-	25,000.00
Cash-in-hand	2,214.55	2,403.79
Total	69,657.37	57,432.31

Note - 12 : Other Current Assets

Particulars	Amount (In Hundred)	Amount (In Hundred)
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Advance to Biranchi Narayan	-12,542.23	-12,542.23
Advance for Land	70,000.00	75,000.00
TDS (A.Y. 2021-22)	-	5,382.64
TCS (A.Y. 2021-22)	-	324.85
TDS (A.Y. 2022-23)	18,733.70	-
TCS (A.Y. 2022-23)	612.19	-
Advance Tax (A.Y. 2022-23)	25,000.00	-
GST Input Receivable	45,522.65	88,742.52
Accrued Interest on sweep	108.28	108.28
Advance Salary	40,439.83	-
Deposits with Jharkhand Govt. (Registration)	1,000.00	1,000.00
Total	188,874.42	158,016.06

AMBARAM INFRA (INDIA) PVT. LTD.

Aredhance

DIRECTOR



AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED

Notes on Financial Statements for the year ended on 31st March, 2022

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Sale of products	1,330,783.24	642,574.44
Total	1,330,783.24	642,574.44

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Interest on FDR	2,822.59	1,663.28
Other income	-	1,884.92
Other non-operating income	7,160.35	8,250.00
Total	9,982.94	11,798.20

Particulars	Amount (In Hundred)	
	31st March, 2022	31st March, 2021
	(Rs.)	(Rs.)
Materials	986,768.04	525,915.07
Land Registry Expenses	-	8,711.12
LAND	-	3,367.43
Labour & Salary	191,511.91	214,582.60
Lift Expenses	677.96	9,733.00
Borewell Expenses	-	-
MADA Expenses	5,026.00	6,161.00
Site Expenses	232.55	1,119.06
Freight Charges	3,520.60	-
Fuel Expenses	20,183.41	-
Security Expenses	2,895.58	-
Total	1,210,816.04	769,569.28

Note - 16 : Changes in Inventory of Finished goods, Stock in Process and Stock in Trade

Particulars	31st March, 2022		31st March, 2021	
	Amount in Hundred(Rs.)	Amount in Hundred(Rs.)	Amount in Hundred(Rs.)	Amount in Hundred(Rs.)
<u>Inventories (at close)</u>				
Finished Goods/Stock in Trade				
Stock in Process	1,421,705.99	1,421,705.99	1,182,326.38	1,182,326.38
<u>Inventories (at Comencement)</u>				
Finished Goods/Stock in Trade				
Stock in Process	1,182,326.38	1,182,326.38	952,312.60	952,312.60
Total		(239,379.61)		(230,013.78)



AMBARAM INFRA (INDIA) PVT. LTD.

Aadhiana

DIRECTOR

AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
 DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED

Notes on Financial Statements for the year ended on 31st March, 2022

Note - 17 : Other Expenses

Particulars	Amount (In Hundred)	Amount (In Hundred)
	31st March, 2022 (Rs.)	31st March, 2021 (Rs.)
Advertisement Expenses	-	258.17
Director Remuneration	166,000.00	-
Interest on TDS	1,171.30	1,639.03
Interest on Income Tax	3,265.40	4,761.14
Interest on Loan	-	1,200.87
Auditors Remuneration	300.00	300.00
Bank Commission & Charges	2,045.54	66.32
Commission Expenses	-	976.05
Diesel Expenses	-	2,491.68
Electricity Expenses	1,454.61	703.75
Insurance Expenses	1,473.52	757.16
Miscellaneous Expenses	2,171.28	4,673.66
Printing & Stationery	1,028.50	-
RERA	745.50	480.00
Telephone Expenses	515.16	175.21
Traveling & Conveyance Exp.	420.83	-
ESI	541.39	-
Legal Expenses	139.00	-
Office Expenses	400.43	-
Repairs & Maintenance	1,766.63	-
Builder Registration Charges	750.00	-
Total	184,189.09	18,483.04



AMBARAM INFRA (INDIA) PVT. LTD.

Aradhana

DIRECTOR

AMBARAM INFRA (INDIA) PVT. LTD.
DIRECTOR

Rajesh Kumar


AMBARAM INFRA (INDIA) PRIVATE LIMITED

NOTE 7 - FIXED ASSETS AS PER COMPANIES ACT, 2013 FOR THE YEAR ENDED 31.03.2022

(Amount in hundred)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	OPENING B/WY 1-Apr-21 a	ADDITION b	Deductions c	BALANCE AS ON 31.03.2022 d= a-b+c	Rate of Depreciation e	DEPRECIATION UPTO 31.03.2021 f	DEPRECIATION DURING THE YEAR g	TOTAL DEPRECIATION UPTO 31.03.2022 h (f+g)	As on 31.03.2022 i (e-h)	As on 31.03.2021 j (e-f)
Land	62,420.00	-	-	62,420.00	0.00%	-	-	-	62,420.00	62,420.00
Air Cooler	5,735.43	-	-	5,735.43	18.10%	2,295.53	621.90	2,921.43	2,814.00	3,435.90
CCTV	2,533.05	-	-	2,533.05	18.10%	1,345.53	214.94	1,560.47	972.58	1,187.52
Computers	3,084.15	582.82	-	3,666.98	63.16%	2,641.20	584.94	3,226.14	440.83	442.95
Furniture & Fixtures	8,330.30	-	-	8,330.30	25.89%	5,415.71	754.59	6,170.30	2,160.00	2,914.59
Genset	10,957.77	-	-	10,957.77	18.10%	5,824.15	929.19	6,753.34	4,204.43	5,133.62
Inverter Set	2,493.09	335.67	-	2,828.76	18.10%	952.07	299.15	1,251.21	1,577.55	1,541.02
LED TV	657.30	-	-	657.30	18.10%	373.94	51.29	425.23	232.07	283.36
Stabilizer	105.00	-	-	105.00	18.10%	81.53	4.25	85.78	19.22	23.47
Audi Car	37,588.34	-	-	37,588.34	31.23%	1,134.81	2,270.61	32,588.34	5,000.00	7,270.62
Bike	2,095.04	-	-	2,095.04	25.89%	1,348.81	248.60	1,383.41	711.62	960.23
Motor 3HP	1,250.25	-	-	1,250.25	18.10%	662.30	106.42	768.72	481.53	587.95
Rickshaw	125.00	-	-	125.00	31.23%	94.26	9.60	103.86	21.14	30.74
Fridge	863.28	-	-	863.28	18.10%	382.66	86.99	469.66	363.63	480.62
Fire & Safety	3,480.85	-	-	3,480.85	18.10%	1,328.97	389.49	1,718.46	1,762.39	2,151.88
Gym Equipment	1,213.75	-	-	1,213.75	18.10%	507.41	127.85	635.26	578.49	706.34
Water Filter	2,410.00	-	-	2,410.00	18.10%	1,042.27	247.56	1,289.83	1,120.17	1,367.73
DG Set	2,881.36	-	-	2,881.36	18.10%	198.61	485.58	684.19	2,197.17	2,682.75
JCB	23,081.87	-	-	23,081.87	18.10%	1,762.70	3,858.77	5,621.47	17,460.40	21,319.17
Drill Machine	-	3,138.83	-	3,138.83	18.10%	-	4.67	4.67	3,134.16	-
Fuiri Machine	-	2,282.76	-	2,282.76	18.10%	-	326.02	326.02	1,956.74	-
Mixer Machine	-	31,300.00	-	31,300.00	18.10%	-	4,718.50	4,718.50	26,581.50	-
Monkey Lift	-	4,633.81	-	4,633.81	18.10%	-	333.60	333.60	4,300.21	-
Pump Machine	-	15,949.08	-	15,949.08	18.10%	-	2,363.83	2,363.83	13,585.24	-
TOTAL	171,305.83	58,222.97	-	229,528.80		56,365.36	19,038.33	75,403.69	154,125.11	114,940.47




AMBARAM INFRA (INDIA) PVT. LTD.
RAJESH KUMAR
DIRECTOR


AMBARAM INFRA (INDIA) PVT. LTD.
AADKHAN
DIRECTOR

AMBARAM INFRA (INDIA) PRIVATE LIMITED

FIXED ASSETS AS PER INCOME TAX ACT, 1961 for the year ended 31.03.2022

Particulars	Written Down Value as on 31.03.21	Additions		Deletions	Gross assets	Rate of Depreciation	Depreciation (Rs.)	(Amount in hundred) Closing balance as on 31.03.22
		More than 180 days	Less than 180 days					
Land	62,420.00	-	-	-	62,420.00	0%	-	62,420.00
Plant and Machinery	61,869.79	52,516.32	5,123.83	-	119,509.94	15%	17,542.00	101,967.94
Computers	630.32	582.82	-	-	1,213.14	40%	485.00	728.14
Furniture and Fittings	5,501.51	-	-	-	5,501.51	10%	550.00	4,951.51
Total	130,421.62	53,099.14	5,123.83	-	188,644.59		18,577.00	170,067.59

AMBARAM INFRA (INDIA) PVT. LTD.

Aradhana

DIRECTOR



AMBARAM INFRA (INDIA) PVT. LTD.

Rajesh Kumar

DIRECTOR


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- ii. Enterprise over which Key Managerial Personnel (KMP) and Relatives of KMP exercise significant influence.
Medicant Hospital & Research Centre Private Limited.

Nature of Transaction	Key Managerial Personnel	Enterprise over which Key Managerial Personnel exercise significant influence.
Loan Outstanding	Aradhana Kumar – Rs. (4,00,000) Rajesh Kumar – Rs. (1,00,000)	Nil
Loan Received	Nil	Nil
Loan Paid	Aradhana Kumar – Rs. 40,00,000 Rajesh Kumar – Rs. 1,15,00,000	Nil
Interest Received	Nil	Nil
Directors Remuneration	Aradhana - Rs. 90,00,000 Rajesh Kumar - Rs. 95,00,000 Neena Narayan - Rs. 6,00,000	Nil
Advance Given	Nil	Nil
Advance Received	Nil	Nil
Share Purchase/Share Allotment	Nil	Nil
Share Premium Received	Nil	Nil
Sale	Nil	Nil

In terms of our Audit Report of even date.

FOR M/S N. K. KEJRIWAL & CO.
CHARTERED ACCOUNTANTS



CA NARESH KUMAR KEJRIWAL
PARTNER
M. No. 073381

PLACE : RANCHI
DATED : 01.09.2022



AMBARAM INFRA (INDIA) PVT. LTD.

Aradhana

DIRECTOR

AMBARAM INFRA (INDIA) PVT. LTD.
Rajesh Kumar
DIRECTOR