



INDEPENDENT AUDITORS' REPORT

To

The Members of Prateek Realtors India Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Prateek Realtors India Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2020, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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 financial statements give the information required by the **Companies Act, 2013** ('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 March 31, 2020, its Profit and cash flows for the year ended on that date.

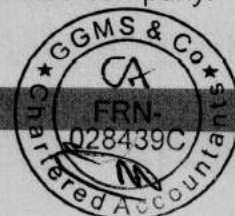
Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the financial statements and auditors' 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 Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of 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. 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 statement 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 responsibilities for the audit of the financial statements

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 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 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 (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 Companies Act, 2013, we give in the **Annexure "A"**, a statement 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:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) 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**;
- (e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 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".

Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal 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;

a. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – **Refer Note 1(B)(a)** to the financial statements;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For G G M S & Co.

Chartered Accountants

Firm Registration No. 028439C



Mohit Kumar Sharma

Partner

Membership No.: 527942

UDIN : 20527942AAAAFN8935

Place: Ghaziabad

Date: 09/12/2020

Annexure "A" to the Independent Auditor's Report*

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of Prateek Realtors India Private Limited of odd date)

1. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.

Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

2. The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

3. According to information and explanation given to us, the company has granted unsecured to the companies covered in the register required under section 189 of the Companies Act, 2013. In our opinion, the rate of interest and other terms and conditions of such loans are not prima facie prejudicial to the interest of the company.

In respect of the aforesaid loans, the parties are repaying the principal amounts as stipulated and are also regular in payment of interest, where applicable

In respect of the aforesaid loans, in the cases where the overdue amount is more than ninety days, in our opinion, reasonable steps have been taken by the company for the recovery of the principal amounts and interest, where applicable.



4. In our opinion and according to information and explanation given to us, in respect of loans, investments, guarantees and security, the Company has complied with the provisions of sections 185 and section 186 of the Companies Act, 2013.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
6. We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the same.

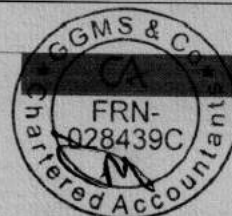
7. In respect of statutory dues:

- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2020 for a period of more than six months from the date they became payable, except as specified in **Appendix – I.**

- (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute except following dues:

Statute	Nature of dues	Amount (Rs.in lakhs)	Period to which the amount relates(F.Y.)	Forum where the dispute is pending
UP-VAT	VAT & Entry Tax	547.61	2010-11	Tribunal Commercial Tax Department, Ghaziabad
UP-VAT	VAT & Entry Tax	136.38	2011-12	Tribunal Commercial Tax Department, Ghaziabad
UP-VAT	VAT & Entry Tax	151.81	2012-13	Tribunal Commercial Tax Department, Ghaziabad
UP-VAT	VAT & Entry Tax	184.99	2013-14	Tribunal Commercial Tax Department, Ghaziabad
UP-VAT	VAT & Entry	417.98	2014-15	Tribunal Commercial Tax



	Tax			Department, Ghaziabad
UP-VAT	VAT & Entry Tax	84.72	2015-16	Tribunal Commercial Tax Department, Ghaziabad
UP-VAT	VAT & Entry Tax	103.82	2016-17	Tribunal Commercial Tax Department, Ghaziabad
	Total	1,627.31		

- 8 According to the information and explanation given to us and records examined by us, the Company has defaulted in repayment of dues to banks financial institutions and government as detailed in **Appendix – II** to this report. The Company does not have any dues to debenture holders during the year.
9. The term loans taken during the year have been applied for the purposes for which those are raised. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments).
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- 14 According to the information and explanations given to us and based on 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, paragraph 3(xiv) of the order is not applicable.

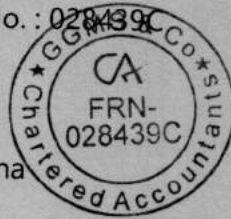


- 15 According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
- 16 According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For G G M S & Co.

Chartered Accountants

Firm Registration No. : 028439C



Mohit Kumar Sharma

Partner

Membership No.: 527942

UDIN : 20527942AAAAFN8935

Place: New Delhi

Date: 09/12/2020

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of Prateek Realtors India Private Limited of odd date)

Report on the internal financial controls over financial reporting 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 Prateek Realtors India Private Limited ("the Company") as at March 31, 2020, 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 board of directors of the Company 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, 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 internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 were 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 judgement, including the assessment of the risks of material misstatement in 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 control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) 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.

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 of 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.



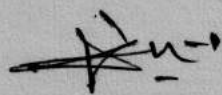
Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, 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.

For G G M S & Co.

Chartered Accountants

Firm Registration No. : 028439C



Mohit Kumar Sharma

Partner

Membership No.: 527942

UDIN : 20527942AAAAFN8935

Place: New Delhi

Date: 09/12/2020





Appendix – I: Statutory Dues Outstanding for more than six months as at 31.03.2020

Name of the statute	Nature of dues	Period to which the amount relates	Amount due	Due date	Date of payment
Income Tax Act	TDS	APRIL 2019	12,67,286.00	7 TH MAY 2019	-
Income Tax Act	TDS	MAY 2019	8,966.00	7 TH JUNE 2019	-
Income Tax Act	TDS	JUNE 2019	31,95,918.00	7 TH JULY 2019	-
Income Tax Act	TDS	JULY 2019	27,75,425.00	7 TH AUGUST 2019	-
Income Tax Act	TDS	AUGUST 2019	27,64,765.00	7 TH SEPTEMBER 2019	-
Income Tax Act	TDS	SEPTEMBER 2019	19,17,958.00	7 TH OCTOBER 2019	-
		TOTAL	1,19,30,318.00		





Appendix – II

Details of default in payment of dues to banks, financial institutions and government

Name of the bank/ Financial Institution/ Government	Nature of default	Amount of default (including interest)	Period of default/Due date of Payment	Present status
UP HOUSING AND DEVELOPMENT BOARD 4/BS-01	Default in Payment of Installment	41,47,31,949.00	01-07-2018 to 31-12-2018	In Default
UP HOUSING AND DEVELOPMENT BOARD 4/BS-01	Default in Payment of Installment	41,47,31,949.00	01-01-2019 to 30-06-2019	In Default
UP HOUSING AND DEVELOPMENT BOARD 4/BS-01	Default in Payment of Installment	41,47,31,949.00	01-07-2019 to 31-12-2019	In Default
UP HOUSING AND DEVELOPMENT BOARD 4/BS-05	Default in Payment of Installment	24,37,86,757.00	01-07-2018 to 31-12-2018	In Default
UP HOUSING AND DEVELOPMENT BOARD 4/BS-05	Default in Payment of Installment	24,37,86,757.00	01-01-2019 to 30-06-2019	In Default
UP HOUSING AND DEVELOPMENT BOARD 4/BS-05	Default in Payment of Installment	24,37,86,757.00	01-07-2019 to 31-12-2019	In Default
Total		1,97,55,56,118.00		



M/S PRATEEK REALTORS INDIA PRIVATE LIMITED

Shop No.7,Ground Floor,CSC Plot,Rishabh Ipex Mall, Patparganj, Delhi-110092

CIN :- U70101DL2009PTC197028

Balance Sheet as at 31st March 2020*In ₹ unless otherwise stated*

Particulars	Note No.	2020 ₹	2019 ₹
EQUITY & LIABILITIES			
Shareholder's Funds			
Share Capital	2	32,155,000	32,155,000
Reserves & Surplus	3	1,273,551,635	1,371,562,696
		1,305,706,635	1,403,717,696
Non-current Liabilities			
Long-term borrowings	4	10,851,350,225	7,742,211,484
Long term provisions	5	9,390,933	18,565,933
		10,860,741,158	7,760,777,417
Current Liabilities			
Short-term borrowings	6	15,670,678	14,446,839
Trade payables	7	540,021,821	770,436,231
Other current liabilities	8	2,441,164,231	5,256,032,492
Short-term provisions	9	15,493,160	15,493,160
		3,012,349,890	6,056,408,722
TOTAL EQUITY & LIABILITIES		15,178,797,683	15,220,903,835
ASSETS			
Non-current assets			
Fixed Assets			
Tangible Assets	10	281,136,241	316,793,166
Non-current Investments	11	2,350,000	2,350,000
Deferred tax assets		69,156,301	34,695,810
Long term loan and advances	12	2,194,263,074	2,208,882,517
		2,546,905,616	2,562,721,493
Current assets			
Inventories	13	9,443,545,566	9,740,891,045
Trade Receivables	14	2,420,613,900	1,883,032,972
Cash and Cash Equivalents	15	83,379,091	169,261,128
Short-term loans and advances	16	353,980,698	599,174,752
Other current assets	17	330,372,812	265,822,445
		12,631,892,066	12,658,182,342
TOTAL ASSETS		15,178,797,682	15,220,903,835

See accompanying notes forming part of the financial statements

1-25

As per our report of even date.

For G G M S & Co.

Chartered Accountants

Firm Registration No. 028439C

Mohit Kumar Sharma

Partner

Membership No. 527942

Place : New Delhi

Dated : 9th December 2020

UDIN:20527942AAAAFN8935



For and on Behalf of Board

Prashant Kumar Tiwari

Director

DIN:00024438

Prateek Tiwari

Director

DIN : 02847113

M/S PRATEEK REALTORS INDIA PRIVATE LIMITED

Shop No.7, Ground Floor, CSC Plot, Rishabh Ipex Mall, Patparganj, Delhi-110092

CIN : - U70101DL2009PTC197028

Statement of Profit and Loss account for the year ended 31st March 2020*In ₹ unless otherwise stated*

Particulars	Note No.	2020 ₹	2019 ₹
Revenue from operations	18	3,346,420,562	2,971,309,870
Other Income	19	15,374,032	277,315,488
Total Revenue		3,361,794,594	3,248,625,358
Expenses:			
Cost of Project	20	3,124,964,483	3,394,000,421
Change in inventories of finished goods, WIP and Stock-in-trade	21	297,345,480	(250,894,570)
Employees Benefits Expenses	22	10,971,159	11,162,431
Finance Cost	23	1,599,014	1,653,835
Depreciation and amortization expenses	10	15,847,615	13,864,861
Other Expenses	24	43,538,396	75,197,259
Total Expenses		3,494,266,146	3,244,984,238
Profit before exceptional and extraordinary item and Tax		(132,471,553)	3,641,120
Exceptional Items		-	-
Profit before extraordinary item and Tax		(132,471,553)	3,641,120
Extraordinary item		-	-
Profit before Tax		(132,471,553)	3,641,120
Tax Expenses:			
(a) Current Tax	25	-	8,085,620
(b) Deferred Tax		(34,460,491)	755,640
(c) Reversal of Deferred Tax Assets		-	-
Profit/(Loss) for the period from continuing operations		(98,011,061)	(5,200,140)
Profit/(Loss) from discontinuing operations		-	-
Tax Expense of discontinuing operations		-	-
Profit/ (Loss) form discontinuing operation		-	-
Profit/ (Loss) for the period		(98,011,061)	(5,200,140)
Earning per share:			
(i) Basic [Nominal Value Rs. 10 (Previous Year - Rs. 10)]	[Refer Note - 1B(g)]	(30.48)	(1.62)
(ii) Diluted [Nominal Value Rs. 10 (Previous Year - Rs. 10)]		(30.48)	(1.62)
See accompanying notes forming part of the financial statements	1-25		

As per our report of even date.

For G G M S & Co.
Chartered Accountants
Firm Registration No.028439C



Mohit Kumar Sharma
Partner
Membership No. 527942
Place : New Delhi
Dated : 9th December 2020
UDIN:20527942AAAAFN8935



For and on Behalf of Board



Prashant Kumar Tiwari
Director
DIN:00024438



Prateek Tiwari
Director
DIN : 02847113

Particulars	In ₹ unless otherwise stated	
	2020 ₹	2019 ₹
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation & extraordinary items	(132,471,553)	3,641,120
Adjustment for :		
Depreciation	64,860,844	73,183,682
Loss/(Profit) on sale of assets(net)	(582,199)	(1,379,533)
Interest Income	(3,455,486)	(11,229,634)
Rental Income	(11,171,592)	(10,687,600)
Finance Cost	1,599,014	1,653,835
Provisions :- (Additions-Write back) (Including Provision for VAT)	-	86,493,440
Operating Profit before working capital changes	(81,220,971)	141,675,310
Adjustment for :		
Decrease/(Increase) in Trade Receivables	(537,580,928)	(327,773,315)
Decrease/(Increase) in Inventories	297,345,480	(250,894,570)
Decrease/(Increase) in Current Assets & other Assets	186,415,673	(164,890,579)
(Decrease)/Increase in Trade Payables	(230,414,410)	111,811,479
(Decrease)/Increase in Current Liabilities & Other Liabilities	270,282,394	150,885,264
	(13,951,792)	(480,861,721)
Income Tax Paid	5,771,985	8,846,216
NET CASH FROM OPERATING ACTIVITIES	(A) (100,944,748)	(348,032,627)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets including Capital WIP	(29,588,759)	(18,639,874)
Sale of Fixed Assets	967,035	2,499,500
Sale of Investment	-	100,000
Investment in Subsidiary	-	-
Interests Income	3,455,486	11,229,634
Rental Income	11,171,592	10,687,600
Cash Advance made	-	(208,960,533)
Cash receipts from loans and advances	14,619,443	500,000
NET CASH FROM INVESTING ACTIVITIES	(B) 624,797	(202,583,673)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	1,268,530,157	5,723,158,058
Repayments of Borrowings	(1,252,493,228)	(5,206,884,089)
Finance Cost	(1,599,014)	(1,653,835)
NET CASH FROM FINANCING ACTIVITIES	(C) 14,437,915	514,620,134
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	(A+B) (85,882,036)	(35,996,167)
CASH & CASH EQUIVALENT(OPENING)	(E) 169,261,128	205,257,295
CASH & CASH EQUIVALENT(CLOSING)	(F) 83,379,091	169,261,128
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	(F-E) (85,882,036)	(35,996,167)

As per our even dated report attached

For G G M S & Co.

Chartered Accountants

Firm Registration No.028439C

Mohit Kumar Sharma

Partner

Membership No. 527942

Place : New Delhi

Dated : 9th December 2020

UDIN : 20527942AAAAFN8935



For and on Behalf of Board

Prashant Kumar Tiwari
 Director
 DIN:00024438

Prateek Tiwari
 Director
 DIN : 02847113

Note "1"**Significant Accounting Policies and notes to accounts (A)****Background**

Prateek Realtors India Private Limited was incorporated on 16th of December, 2009. The main object is to carry on the business of constructing residential houses, commercial building, flats and factory sheds and building; the ongoing project of the company is "Prateek Grand City" in Siddhartha Vihar, Ghaziabad.

a) Basis of Preparation

The financial statements have been prepared on accrual basis under the historical cost convention and in accordance with the accounting principles generally accepted in India. The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under Section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The accounting policies have been consistently applied unless otherwise stated.

b) Use of Estimates

The preparation of financial statements is in conformity with generally accepted accounting principles which require the management of the company to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the results of the operations of reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual result could differ from those estimates. Significant estimates used by the management in preparation of financial statements includes % of completion for project in progress, estimates of economic useful lives of fixed assets, provision for bad and doubtful debts and accrual for employee benefits.

The realizable value of moulds has been change from 30% to 10% under Companies act 2013.

c) Revenue Recognition**Revenue from Projects**

Revenue from sale of properties is recognized when the significant risks and rewards of ownership have been transferred to the customer, which coincide with entering into a legally binding agreement. The company follows percentage of completion method, based on the stage of completion at the balance sheet date, taking into account the contractual price and revision thereto by estimating total revenue and total cost till completion of the contract and the profit so determined has been accounted for proportionate to the percentage of the actual work done. Further, revenue is recognized only for the confirmed booked flats / stocks as on the date of Balance Sheet & appropriate contingency provision is made till the project is finally completed. Booking is confirmed when initial booking amount which is presently 10% of basic sale value is received from customers.

The estimates of the saleable area and total costs are reviewed by the management periodically and the cumulative effect in the changes in these estimates, if any, are recognized in the period in which these changes reliably measured.

Revenue from sale of land is recognized in the period in which the agreement to sell is entered into. Where there is remaining substantial obligation under the agreement, revenue is recognized on the fulfillment of such obligation.

During the year the company has given **Rebate** on account of implementation of **Goods & Service Tax** which has been reduced from the sales which is recognized as percentage completion method.



Other Income

Interest received from customer on late payment, income on cancellation of flats and sale of scrap are recognized on cash basis.

d) Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation and impairment losses. Cost comprises the purchase price and any cost attributable to bringing the asset to its working condition for its intended use. Advances paid towards acquisition of fixed assets before the period end are classified as capital work in progress. Borrowing costs directly attributable to acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized. Fixed assets purchased in foreign currency are recorded at the actual rupee cost incurred. Expenditure directly relating to expansion is capitalized only if it increases the life or functionality of an asset beyond its original standard of performance. The useful lives of intangible assets have been estimated 5 years.

e) Depreciation/Amortization

Depreciation on fixed assets is provided on the written down value method, based on useful life of asset specified in Schedule II to the Companies Act, 2013. Management estimates the useful life of assets as per indicative useful life prescribed in Schedule II, of the Companies Act, 2013. Intangible assets are amortized on straight line method over the period of estimated useful life. Useful life of moulds has been change from four years to twelve years according to schedule II Companies Act 2013.

f) Borrowing Cost

Borrowing costs that are attributable to the acquisition and/or construction of qualifying assets are capitalized as part of the cost of such assets, in accordance with the Accounting Standard 16 "Borrowing Costs". A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss as incurred.

g) Inventory

Inventory comprises raw materials, property held for development; properties under development and property held for sale.

Raw Materials used for the construction activity of the Company are valued at the lower of cost and net realizable value with the cost being determined on a 'First In First Out' basis.

Properties Held for Development represent land acquired for future development and construction, and is stated at cost including the cost of land, the related costs of acquisition, borrowing cost and other costs incurred to get the properties ready for their intended use.

Properties under Development represent various projects which are in process presently. Cost includes cost of land; construction related overhead expenditure and borrowing costs and other costs incurred till reported date in proportion of % of completed unsold area out of % of total completed area.

Properties held for Sale represent finished properties and land acquired for the purpose of future sale and not for development. Properties held for sale are stated at the lower of cost and net realizable value. Cost includes cost of land; construction related overhead expenditure and borrowing costs and other costs incurred during the period of development.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and costs required to make the sale.

h) Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash-generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance



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sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost. There is no impairment of assets in company during reported period.

i) **Employee Benefits**

Expenses and liabilities with respect to employee benefits are recorded in accordance with Accounting Standard Employee Benefits (AS 15).

Provident fund

The Company contributes to the statutory provident fund of the Regional Provident Fund Commissioner, in accordance with Employees Provident Fund and Miscellaneous Provision Act, 1952. The plan is a defined contribution plan and contribution paid or payable is recognized as an expense in the period in which the employee renders services.

Other short-term benefits

Expense in respect of other short-term benefits including performance bonus is recognized on the basis of amount paid or payable for the period during which the employees render services.

j) **Cash and Cash Equivalents**

Cash and Cash Equivalent include cash in hand, demand deposits with banks, other short term highly liquid investments with original maturity of three months or less.

k) **Taxes on Income**

Tax expense comprises both current and deferred taxes. The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such deferred tax assets can be realized against future taxable profits.

Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

l) **Earnings per Share**

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

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

m) **Provisions and Contingent Liabilities**

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

n) **Investments**

Long term investments are stated at cost less provision for permanent diminution in value, if any.



Notes to Accounts (B)

a) Other Commitments and Contingencies.

Demand has been raised by Sale Tax Department in respect of VAT and Entry Tax and for which company has filed appeal in the court. However, company is providing provision for sale tax in the book. Details shown in "Annexure 1"

b) Fees to Auditors:

Particulars	31 st March, 2020	31 st March, 2019
Audit Fee Including Tax Audit Fee	4,00,000.00	4,00,000.00
Other than Audit Fee	NIL	NIL
Total	4,00,000.00	4,00,000.00

- c) In the opinion of the Board, the Current Assets, Loans & Advances are approximately of the value stated, if released in the ordinary course of business except otherwise stated. The Provision for all known liabilities is adequate and not in excess of amount considered reasonable necessary.
- d) Debit and Credit Balances of Trade Creditors are subject to confirmation.
- e) No overdue amount is payable to Micro, Small and Medium Enterprises as on 31st March 2020 to the extent identified from available information.
- f) The Company has adopted AS-22 "Accounting for taxes on Income" which is mandatory with effect from 1st April, 2002. Accordingly: The Breakup of Major components of Deferred Tax Assets/ Liabilities is as follows:

Deferred Tax Asset /(Liability)	31 st March, 2020	31 st March, 2019
Opening Balance	34,695,810.00	35,451,450.00
Due to Depreciation	1,32,008.00	11,92,144.00
Due to Sale Tax Provisions	3,43,28,483.00	(19,47,786.00)
Total	6,91,56,301.00	34,695,810.00

g) Earnings per Share computed in accordance with AS-20 "Earning per Share"

Particulars	31 st March, 2020	31 st March, 2019
Profit / (loss) after tax	(9,80,11,061)	(21,57,258)
Weighted Number of Shares	32,15,500	32,15,500
Basic EPS before extra-ordinary item	(30.49)	(0.67)
Basic EPS after extra-ordinary item	(30.49)	(0.67)
Diluted EPS	(30.49)	(0.67)



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h) Related Party Disclosure**i. Names of the related parties:**

Names of the related parties and description of relationship :	
Holding Company	Prateek Buildtech(India) Private Limited
Subsidiary Company	Prateek Infrahomes India Private Limited JDR Builders and Developers Pvt. Ltd.
Key Managerial Personnel	Mr. Prashant Kumar Tiwari Mrs. Kalpana Tiwari
Under Common Control with the Company/Under Same Management	Glamour Creations Private Limited Magitech Infradevelopers Private Limited Prateek Infraprojects India Private Limited Prateek Propbuild India Private Limited Hyptis Infrastructure Private Limited Innovative Buildhome Private Limited Prateek Digital Private Limited Innovative Infrahomes Private Limited Prateek Foundation Prateek Infratech India Private Limited Rapid Real Estate Private Limited Gromax Real Estate Private Limited Jagdamba Quilts Private Limited

ii. Related Party Transactions :-----Annexure 2**i) Prior period comparatives**

Prior period comparatives have been regrouped/reclassified wherever necessary to conform to the presentation in the current period.

j) Segmental Reporting

Since company is having only one segment only, hence not applicable.

As per our report of odd date.

For G G M S & Co.

Chartered Accountants

Firm Registration No. 028439C


Mohit Kumar Sharma
Partner

Membership. No: 527942


Place: New Delhi

UDIN : 20527942AAAAFN8935

Dated: 09/12/2020

For and on behalf of the Board


Prashant Kumar Tiwari
Director
DIN:00024438


Prateek Tiwari
Director
DIN:02847113

M/S PRATEEK REALTORS INDIA PRIVATE LIMITED**CIN : - U70101DL2009PTC197028**

Shop No.7,Ground Floor,CSC Plot,Rishabh Ipex Mall, Patparganj, Delhi-110092

Notes forming part of Balance Sheet and Statement of Profit and Loss For the year ending at 31.03.2020

Particulars	2020		2019	
	No. of Shares	₹	No. of Shares	₹
Note 2 : Share Capital				
(a) Authorized Capital				
- Equity Shares of Rs. 10/- each	5,000,000	50,000,000	5,000,000	50,000,000
Total	5,000,000	50,000,000	5,000,000	50,000,000
(b) Issued, Subscribed and Paid Up Capital				
- Equity Shares of Rs. 10/- each	3,215,500	32,155,000	3,215,500	32,155,000
Total	3,215,500	32,155,000	3,215,500	32,155,000

Reconciliation Statement of Equity Shares	2020		2019	
	No. of shares	Amount	No. of shares	Amount
Shares outstanding at the beginning of the year	3,215,500	32,155,000	3,215,500	32,155,000
Shares Issued during the year	-	-	-	-
Shares outstanding at the end of the year	3,215,500	32,155,000	3,215,500	32,155,000

Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The company declare and pay dividends in Indian Rupees.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

Details of the Shares held by the Holding Company	2020		2019	
	No. of shares	Amount	No. of shares	Amount
Prateek Buildtech (India) Private Limited	2,993,300	29,933,000	2,993,300	29,933,000
Total	2,993,300	29,933,000	2,993,300	29,933,000

Details of the Shareholder Holding more than 5% Shares	2020	%	2019	%
Prateek Buildtech (India) Private Limited	2,993,300	93.09%	2,993,300	93.09%
Prashant Kumar Tiwari	222,200	6.91%	222,200	6.91%
Total	3,215,500	100.00%	3,215,500	100.00%



M/S PRATEEK REALTORS INDIA PRIVATE LIMITED

Shop No.7,Ground Floor,CSC Plot,Rishabh Ipex Mall, Patparganj, Delhi-110092

CIN : - U70101DL2009PTC197028

Notes to the Financial Statements for the year ended March 31, 2020

Particulars	2020	2019
	₹	₹
Note 3 : Reserve and Surplus		
Securities Premium Account		
Opening Balance (SP)	388,072,500	388,072,500
Add: Additions during the year	-	-
Closing Balance	388,072,500	388,072,500
Surplus in the Statement of Profit and Loss		
Opening Balance	983,490,196	988,690,336
(ii) Add: Excess provision adjusted	-	-
Add: Profit during the year	(98,011,061)	(5,200,140)
(iii) Less: Bonus Shares issued during the year out of accumulated profits	-	-
Closing Balance	885,479,135	983,490,196
Total (Profit & Loss)	1,273,551,635	1,371,562,696
Note 4 : Long-term borrowings		
1 SECURED LOANS		
SECURED LOANS FROM BANKS:		
(i) Secured Loan for Vehicles from HDFC Bank		
Auto Premium Loan From HDFC-94446905	14,052,783.24	
Hypothecated against the Car		
Auto Premium Loan From HDFC-30049097	-	-
Hypothecated against the Car		
Repayable in 60 equal monthly instalments of Rs.95612/- each starting from 07.11.2014		
Rate of Interest : 10 % per annum (previous year : 10 % per annum)		
Auto Premium Loan From HDFC-39338453	-	-
Hypothecated against the Car		
Repayable in 36 equal monthly instalments of Rs.916532/- each starting from 07.05.2016		
Auto Premium Loan From HDFC-57233134	1,708,532	5,360,226
Hypothecated against the Car		
Repayable in 37 equal monthly instalments of Rs.354920/- each starting from 05.07.2018		
SECURED LOANS FROM FINANCIAL INSTITUTIONS:		
(i) Loan Against Property from Indiabulls		
HLAPLAJ00159067	59,645,616	63,445,023
(Mortgage of Property Plot No H-15, Maharani Bagh New Delhi)		
Repayable in 120 equal monthly instalments starting from 05.08.2013.		
Rate of Interest : 17.75 % per annum (previous year : 17.75 % per annum)		
HLAPLAJ00159103	215,307,996	214,942,765
(Mortgage of Property Plot No H-15, Maharani Bagh New Delhi)		
Repayable in 120 equal monthly instalments starting from 05.08.2013.		
Rate of Interest : 17.75 % per annum (previous year : 17.75 % per annum)		
HLAPLAJ00159179	22,872,560	23,781,092
(Mortgage of Property Plot No 15, Sector-52, Noida)		
Repayable in 120 equal monthly instalments starting from 05.08.2013.		
Rate of Interest : 17.75 % per annum (previous year : 17.75 % per annum)		
HLAPLAJ00159204	31,748,418	33,009,523
(Mortgage of Property Plot No. B-1, Sector-30, Noida)		



Particulars	2020	2019
	₹	₹
Repayable in 120 equal monthly instalments starting from 05.08.2013. Rate of Interest : 17.75 % per annum (previous year : 17.75 % per annum) HLAPLAJ00159215 (Mortgage of property situated at Plot No. 07,Block-C, Sector 108, Noida) Repayable in 120 equal monthly instalments starting from 05.08.2013. Rate of Interest : 17.75 % per annum (previous year : 17.75 % per annum) Indian Bulls Housing Finance Ltd	11,971,245	11,971,244
	-	126,961,290
<u>Mortgage of Property of Flats, Prateek Wisteria, Sector-77, Noida</u> (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 14.45 % per annum SECURED LOANS FROM OTHERS (i) New Okhla Industrial Development Authority First Charge on lease hold property at Plot No. GH-001, Sec 120, NOIDA, U.P. Payable in 16 half yearly instalments of ` 58840932/-starting from 09-06-2012 (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 11.00 % per annum (previous year : 11.00 % per annum) (ii) New Okhla Industrial Development Authority First Charge on lease hold property at Plot No. GH-001, Sec.-77, NOIDA,U.P. Payable in 16 half yearly instalments of ` 72606060/-starting from 30-09-2012 (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 11.00 % per annum (previous year : 11.00 % per annum) (iii) Uttar Pradesh Aawas Vikas Parishad First Charge on lease hold property at Plot No.4/ BS-05, Siddhartha Vihar, Gzb. Payable in 10 half yearly instalments from July-2016 (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 14.00 % per annum (previous year : 14.00 % per annum) (iv) Uttar Pradesh Aawas Vikas Parishad First Charge on lease hold property at Plot No.4/ BS-01, Siddhartha Vihar, Gzb. Payable in 10 half yearly instalments from July-2016 (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 14.00 % per annum (previous year : 14.00 % per annum) (v) Piramal Finance Pvt Ltd Second pari passu charge by way of equitable mortgage of leasehold land of area 49500 sq. mtrs.at Grand City, Plot No-4/BS-01 , Sidhhartha Vihar, Ghaziabad, U.P. First pari pasu charge on super structure of the project, all book debts, operating cash flows, receivables, commissions, company's all bank accounts, all rights, titles, benefits that accrues to the borrower, and first charge by way of hypothecation of the entire movable assets of the project. (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 13.5 % (previous year :13.5 % per annum) (vi) Piramal Capital & Housing Finance Pvt Ltd (A) Second pari passu charge by way of equitable mortgage of leasehold land of area 49500 sq. mtrs.at Grand City, Plot No-4/BS-01 , Sidhhartha Vihar, Ghaziabad, U.P. First pari pasu charge on super structure of the project, all book debts, operating cash flows, receivables, commissions, company's all bank accounts, all rights, titles, benefits that accrues to the borrower, and first charge by way of hypothecation of the entire movable assets of the project. (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 15.15% p.a. (previous year :13.50 % p.a.) (vi) Piramal Capital & Housing Finance Pvt Ltd (B) <u>Second pari passu charge by way of equitable mortgage of leasehold land of area 49500 sq. mtrs.at Grand City, Plot No-4/BS-01 , Sidhhartha Vihar, Ghaziabad, U.P. First pari pasu charge on super structure of the project, all book debts, operating cash flows, receivables, commissions, company's all bank accounts, all rights, titles, benefits that accrues to the borrower, and first charge by way of hypothecation of the entire movable assets of the project.</u> (Instalments due within 12 months has been transferred to current liabilities) Rate of Interest : 13.5 % p.a.	205,363,728 507,926,105 1,291,040,468 1,958,762,832 - 1,950,000,000 3,938,800,000	- - 315,893,444 1,129,298,936 - 1,217,500,000 3,735,000,000



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Particulars		2020 ₹	2019 ₹
2	UNSECURED LOANS		
	Loans & Advances From Related Parties		
	Inter Corporate Loans	592,149,941	815,047,941
	Loans & Advances From Others		
	Loans & Advances From Others	50,000,000	50,000,000
	Total	10,851,350,225	7,742,211,484
	Note 5 : Long Term Provisions		
	Provision of Sales Tax (Net)	9,390,933	18,565,933
	Total	9,390,933	18,565,933
	Note 6 : Short-term borrowings		
	Unsecured Loans & Advances From Related Parties repayable on demand	15,670,678	14,446,839
	Total	15,670,678	14,446,839
	Note 7 : Trade Payable		
	Trade Payable	540,021,821	770,436,231
	Total	540,021,821	770,436,231
	Note 8 : Other current liabilities		
	Current maturities of long-term debt	165,680,702	3,258,782,518
	(i) Secured Loan From New Okhla Industrial Development Authority-120	-	235,363,728
	(ii) Secured Loan From New Okhla Industrial Development Authority-77	-	580,848,480
	(iii) Secured Loan From Uttar Pradesh Awasth Vikas Parishad-04/BS-05	-	975,147,024
	(iv) Secured Loan From Uttar Pradesh Awasth Vikas Parishad-04/BS-01	-	829,463,896
	(v) Secured Loan From Indiabull Housing Finance Limited	156,462,049	217,750,918
	(vi) Secured Loan From Piramal Capital & Housing Finance Limited	-	415,000,000
	(vii) Car Loans	9,218,653	5,208,472
	Interest accrued but not due	272,760,514	111,945,625
	Interest accrued and due	1,516,490,277	778,155,443
	Income received in advance (Advance from Customers)	271,371,636	891,807,035
	Retention Money	121,732,070	112,741,507
	Security Deposit Received	1,565,000	1,625,000
	Statutory Dues Payable	76,989,083	81,950,780
	Other Operating Expenses Payable	14,574,949	19,024,584
	Total	2,441,164,231	5,256,032,492
	Note 9 : Short Term Provisions		
	Provision for Income Tax	15,493,160	15,493,160
	Total	15,493,160	15,493,160
	Note 11 : Non-current Investments		
	Unquoted, trade investment (Valued at cost unless stated otherwise)		
	Investments in Equity Instruments		
	Investment in Fully paid up 15000 (previous year - 15000) equity shares in M/s JDR Builder & Engineers Pvt. Ltd.	2,250,000	2,250,000
	Investment in Fully paid up 10000 (previous year - 10000) equity shares in M/s Prateek Infra Pvt. Ltd.	100,000	100,000
	Investment in Fully paid up 10000 equity shares in M/s Jagdamba Quilts Private Limited @ Rs. 100/-	-	-
	Total	2,350,000	2,350,000
	Note 12 : Long term loan and advances		
	Unsecured, Considered Good		
	Security Deposits	9,184,752	9,184,752
	Loan and advances to related parties	2,036,678,322	2,051,297,765
	Loan and advances to others	148,400,000	148,400,000
	Total	2,194,263,074	2,208,882,517
	Note 13 : Inventories		
	(Valued at lower of cost and net realisable value)		
	WIP-Properties Under Development	9,244,953,236	9,514,161,645
	Ready to Move-Properties Held for Sale	198,592,330	226,729,401
	Total	9,443,545,566	9,740,891,045
	Note 14 : Trade Receivable		
	Unsecured, considered good		
	Debts outstanding over six months	75,000,000	75,000,000
	Debts outstanding less than six months	2,345,613,900	1,808,032,972
	Total	2,420,613,900	1,883,032,972
	Note 15 : Cash and Cash Equivalents		
	Balance with banks	38,343,408	63,750,299
	Cash in hand	685,684	95,684
	Fixed Deposit with Banks	44,350,000	105,415,145



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Particulars		2020	2019
		₹	₹
Notes:			
Fixed Deposit with banks includes:			
1).Rs.5,34,15,145 (previous year - Rs. 13,64,49,862) held for the purpose of Interest Reserve account under a lien with a lender.			
Total		83,379,091	169,261,128
Note 16 : Short-term loans and advances			
Unsecured, considered good			
Loan and advances :-			
(i) Loan and advances to related parties		89,026,410	277,864,347
(ii) Loan and advances to others		54,548,114	52,917,915
Mobilization Advance Paid to Contractors		84,974,420	105,654,962
Loans & Advances Paid to employees		878,844	1,100,000
Balance with Statutory Authorities		39,533,744	61,082,982
Income Tax Refund		3,708,287	12,346,147
Prepaid Expenses		81,310,878	88,208,400
Total		353,980,698	599,174,752
Note 17 : Other current assets			
GST Recoverable from Customer		55,903,155	40,521,251
Interest Accrued on Fixed deposits		18,959,966	20,695,108
Interest Accrued on Security Deposit		360,927	360,927
Interest Recoverable		255,148,763	204,245,159
Total		330,372,812	265,822,445
Note 18 : Revenue from operation			
Sale of Flats		3,335,980,792	2,958,209,141
Other Operating Revenues		10,439,770	13,100,729
Total		3,346,420,562	2,971,309,870
Note 19 : Other Income			
Rental Income		11,171,592	10,687,600
Interest on FDR's		3,455,486	11,229,634
Other		164,755	254,018,721
Profit on sale of car		582,199	1,379,533
Total		15,374,032	277,315,488
Note 20 : Cost of Project			
Interest on Loan to Noida Authority and Avas Vikas		698,668,945	656,488,726
Cost of Material & Other Cost		1,105,158,719	1,371,474,487
Depreciation on Moulds		49,013,229	59,318,821
Advertisement Expenses		96,242,007	105,599,953
Broker's Commission		40,525,370	54,521,445
Interest and Processing Fee on Other Loans		1,023,486,472	1,029,484,142
Labour Cess		-	2,500,000
Professional Charges		21,573,037	29,517,786
Electricity Charges		6,121,968	5,091,808
Staff Cost		70,319,873	65,700,831
Watch & Wards		7,824,321	7,155,279
Printing and Stationery		-	41,384
Power & Fuel		2,177,791	1,642,197
Other Cost		3,852,750	5,463,562
Total		3,124,964,483	3,394,000,421
Note 21 : Change in inventories of finished goods, WIP and Stock-in-trade			
Opening Stock		9,740,891,045	9,489,996,475
Less: Closing Stock		9,443,545,566	9,740,891,045
Total		297,345,480	(250,894,570)
Note 22 : Employees benefits expenses			
Salaries and wages		8,000,000	8,400,000
Contribution to provident and other funds		1,515,254	1,221,373
Staff welfare expense		1,455,905	1,017,007
Incentive		-	406,000
Others		-	118,051
Total		10,971,159	11,162,431
Note 23 : Finance Cost			
Interest expense		1,467,486	1,367,890
Bank Charges		131,528	285,945
Total		1,599,014	1,653,835



PA

7/10/20

Particulars	2020	2019
	₹	₹
Note 24 : Other Expenses		
Audit Fee [Refer Note 1B(b)]	400,000	400,000
Business Promotion	10,275,458	2,133,523
Vehicle Running & Maintenance Expenses	3,861,332	3,038,354
Travelling & Conveyance Charges	-	210,546
Office Running Expenses	6,275,705	4,160,404
Printing & Stationery	-	83,820
Professional Charges	150,000	350,000
ROC Expenses	14,740	32,754
Interest On Late Deposit Of TDS	2,492,348	5,546,145
Fees Under 234E	23,600	99,004
Rent Paid	8,400,000	7,200,000
Internet Expenses	343,839	773,547
Registration Charges	123,797	55,051
Charity Expenses	1,000,000	-
Generator Maintenance	96,990	98,646
Power and Fuel	5,467,826	5,063,626
Insurance	1,940,487	2,078,894
Repair and Maintenance	1,377,534	1,106,270
Postage, Stamp & Telegram	-	443,000
Prior Period Items	766,743	6,068,165
Website Maintenance	439,790	712,074
Others	88,207	35,543,436
Total	43,538,396	75,197,259
Note 25 : Current Tax		
Current tax /(MAT) payable	-	8,085,620
Total	-	8,085,620

As per our report of even date

For G G M S & Co.

Chartered Accountants

Firm Registration No.028439C


Mohit Kumar Sharma
Partner

Membership No. 527942

Place : New Delhi

Dated : 9th December 2020

UDIN:20527942AAAAFN8935



For and on Behalf of Board


Prashant Kumar Tiwari
Director
DIN:00024438


Prateek Tiwari
Director
DIN : 02847113

M/S Prateek Realtors India Pvt. Ltd.								
Details Of Contingent Liabilities Of Vat/Cst/Entry Tax As On 31-03-2020							Annexure 1	
Financial Year	No. of cases	Related from	Cases	Demand Amount	Waiver Amt. during Appeal	Demand After Waiver	Total Deposit After ASMT. & Appeal	O/s Demand under dispute
2009-2010	1	U.P.VAT	Assessment	3,43,131		3,43,131	4,90,392	-
2009-2010	1	U.P.Entry Tax	Assessment	25,437	-	25,437	1,34,784	-
Total(A)	2			3,68,568	-	3,68,568	6,25,176	-
2010-2011	1	U.P.VAT	Assessment	4,59,79,096	-	4,59,79,096	-	4,59,79,096
2010-2011	1	U.P.Entry Tax	Assessment	1,09,79,537	-	1,09,79,537	21,98,000	87,81,537
Total(B)	2			5,69,58,633	-	5,69,58,633	21,98,000	5,47,60,633
2011-2012	1	U.P.VAT	Assessment	2,43,28,719	94,15,426	1,49,13,293	46,49,308	1,02,63,985
2011-2012	1	U.P.Entry Tax	Assessment	60,36,850	17,57,139	42,79,711	9,05,528	33,74,183
Total(C)	2			3,03,65,569	1,11,72,565	1,91,93,004	55,54,836	1,36,38,168
2012-2013	1	U.P.VAT	Assessment	4,12,63,708	14,142,064	27,121,644	13,626,371	13,495,273
2012-2013	1	U.P.Entry Tax	Assessment	55,39,889	-	55,39,889	3,853,989	1,685,900
Total(D)	2			4,68,03,597	14,142,064	32,661,533	17,480,360	15,181,173
2013-14	1	U.P.VAT	Assessment	2,84,60,409	12,763,692	15,696,717	-	15,696,717
2013-14	1	U.P.Entry Tax	Assessment	36,16,489	-	36,16,489	1,000,000	2,616,489
2013-14	1	Central S.Tax	Assessment	29,668	-	29,668	29,668	-
2013-14	1	Penalty	Form 38	1,85,600	-	1,85,600		1,85,600
Total(E)				32,292,166	12,763,692	19,528,474	1,029,668	18,498,806



2014-2015	1	U.P.VAT	Assessment	42,805,023	-	42,805,023	3,022,143	39,782,880
2014-2015	1	U.P.Entry Tax	Assessment	2,370,659	-	2,370,659	355,529	2,015,130
2014-2015	1	Central S.Tax	Assessment	9,744	-	9,744	9,744	-
Total(F)	3			45,185,426	-	45,185,426	3,387,416	41,798,010
2015-16	1	U.P.VAT	Assessment	9,445,730	-	9,445,730	1,350,000	8,095,730
2015-16	1	U.P.Entry Tax	Assessment	551,628	-	551,628	175,000	376,628
Total(G)	2			9,997,358	-	9,997,358	1,525,000	8,472,358
2016-17	1	U.P.VAT	Assessment	9,445,730	-	9,445,730	-	9,445,730
2016-17	1	U.P.Entry Tax	Assessment	936,145	-	936,145	-	936,145
Total(H)	2			10,381,875	-	10,381,875	-	10,381,875
Grand Total(A+B+C+D+E+F+G+H)	19			232,353,192	38,078,321	194,274,871	31,800,456	162,731,023

Note: In respect of above demand, company has deposited the disputed vat amount under protest against the demand for which stay has not been granted by Competent Court/ Forum.



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Note "10" Fixed Assets and Depreciation thereon as per the Companies Act 2013

Particulars	Gross Block				Depreciation				Net Block		
	04-01-19	Additions	Sale/Adj.	31/03/2020	04-01-19	For the Year	Sale/Adj.	Residual Value Adjustment	31/03/2020	31/03/2020	31/03/2019
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
COMPUTERS AND DATA PROCESSING UNITS											
COMPUTER											
COMPUTER 1	60,855.00	0	0	60,855.00	57,812.00	0	0	0	57,812.00	3,043.00	3,043.00
COMPUTER 2	83,100.00	0	0	83,100.00	78,945.00	0	0	0	78,945.00	4,155.00	4,155.00
COMPUTER 3	58,740.00	0	0	58,740.00	55,803.00	0	0	0	55,803.00	2,937.00	2,937.00
COMPUTER 4	7,140.00	0	0	7,140.00	6,783.00	0	0	0	6,783.00	357	357
Total (Asset Group)	209835	0	0	209835	189343	0	0	0	189343	10,492.00	10,492.00
COMPUTER ADDITION											
COMPUTER	421200	0	0	421200	243436	112278	0	0	355712	65,488.00	177764
COMPUTER	153636	0	0	153636	34,561.00	75,206.00	0	0	109769	43,867.00	119075
COMPUTER	49,560.00	0	0	49,560.00	5,832.00	27,619.00	0	0	33,451.00	16,109.00	43,728.00
COMPUTER 1	24,098.00	0	0	24,098.00	22,893.00	0	0	0	22,893.00	1,205.00	1,205.00
COMPUTER 10	49,980.00	0	0	49,980.00	47,481.00	0	0	0	47,481.00	2,499.00	2,499.00
COMPUTER 11	7,140.00	0	0	7,140.00	6,783.00	0	0	0	6,783.00	357	357
COMPUTER 12	25,275.00	0	0	25,275.00	24,011.00	0	0	0	24,011.00	1,264.00	1,264.00
COMPUTER 13	41,790.00	0	0	41,790.00	39,700.00	0	0	0	39,700.00	2,090.00	2,090.00
COMPUTER 14	35,850.00	0	0	35,850.00	34,057.00	0	0	0	34,057.00	1,793.00	1,793.00
COMPUTER 15	25,275.00	0	0	25,275.00	24,011.00	0	0	0	24,011.00	1,264.00	1,264.00
COMPUTER 16	43,965.00	0	0	43,965.00	41,767.00	0	0	0	41,767.00	2,198.00	2,198.00
COMPUTER 17	26,268.00	0	0	26,268.00	26,850.00	0	0	0	26,850.00	1,413.00	1,413.00
COMPUTER 18	113022	0	0	113022	107371	0	0	0	107371	5,651.00	5,651.00
COMPUTER 19	123800	0	0	123800	117709	0	0	0	117709	6,185.00	6,185.00
COMPUTER 2	25,275.00	0	0	25,275.00	24,011.00	0	0	0	24,011.00	1,264.00	1,264.00
COMPUTER 20	36,825.00	0	0	36,825.00	34,984.00	0	0	0	34,984.00	1,841.00	1,841.00
COMPUTER 3	724500	0	0	724500	686275	0	0	0	686275	36,225.00	36,225.00
COMPUTER 4	63,000.00	0	0	63,000.00	59,850.00	0	0	0	59,850.00	3,150.00	3,150.00
COMPUTER 5	59,745.00	0	0	59,745.00	56,758.00	0	0	0	56,758.00	2,987.00	2,987.00
COMPUTER 6	23,150.00	0	0	23,150.00	21,982.00	0	0	0	21,982.00	1,168.00	1,168.00
COMPUTER 7	71,183.00	0	0	71,183.00	67,624.00	0	0	0	67,624.00	3,559.00	3,559.00
COMPUTER 8	25,275.00	0	0	25,275.00	24,011.00	0	0	0	24,011.00	1,264.00	1,264.00
COMPUTER 9	22,575.00	0	0	22,575.00	21,446.00	0	0	0	21,446.00	1,129.00	1,129.00
COMPUTERS	0	187124	0	187124	0	92,677.00	0	0	92,677.00	94,447.00	0
COMPUTERS	0	48,360.00	0	48,360.00	0	19,453.00	0	0	19,453.00	28,927.00	0
Total (Asset Group)	2194487	235604	0	2429991	1776414	327232	0	0	2102647	327344	419075
I-PAD(ADDITION)											
I-PAD 1	47,000.00	0	0	47,000.00	44,650.00	0	0	0	44,650.00	2,350.00	2,350.00
I-PAD 2	49,200.00	0	0	49,200.00	46,740.00	0	0	0	46,740.00	2,460.00	2,460.00
I-PAD 3	55,700.00	0	0	55,700.00	52,915.00	0	0	0	52,915.00	2,785.00	2,785.00
Total (Asset Group)	151900	0	0	151900	144305	0	0	0	144305	7,595.00	7,595.00
LAPTOP ADDITION											
LAPTOP	63,400.00	0	0	63,400.00	20,515.00	27,086.00	0	0	47,881.00	15,799.00	42,885.00
LAPTOP1	50,400.00	0	0	50,400.00	47,880.00	0	0	0	47,880.00	2,520.00	2,520.00
LAPTOP2	94,900.00	0	0	94,900.00	90,155.00	0	0	0	90,155.00	4,745.00	4,745.00
Total (Asset Group)	208700	0	0	208700	158550	27,086.00	0	0	186336	23,064.00	50,150.00
MOBILE											
MOBILE 1	265000	0	0	265000	251750	0	0	0	251750	13,250.00	13,250.00
MOBILE 10	46,500.00	0	0	46,500.00	44,175.00	0	0	0	44,175.00	2,325.00	2,325.00
MOBILE 11	45,000.00	0	0	45,000.00	42,750.00	0	0	0	42,750.00	2,250.00	2,250.00
MOBILE 12	9,770.00	0	0	9,770.00	9,281.00	0	0	0	9,281.00	489	489
MOBILE 13	18,400.00	0	0	18,400.00	17,480.00	0	0	0	17,480.00	920	920
MOBILE 2	35,500.00	0	0	35,500.00	33,725.00	0	0	0	33,725.00	1,775.00	1,775.00
MOBILE 3	29,000.00	0	0	29,000.00	27,550.00	0	0	0	27,550.00	1,450.00	1,450.00
MOBILE 4	29,500.00	0	0	29,500.00	28,025.00	0	0	0	28,025.00	1,475.00	1,475.00
MOBILE 5	32,200.00	0	0	32,200.00	30,590.00	0	0	0	30,590.00	1,610.00	1,610.00
MOBILE 6	25,000.00	0	0	25,000.00	23,750.00	0	0	0	23,750.00	1,250.00	1,250.00
MOBILE 7	7,010.00	0	0	7,010.00	6,659.00	0	0	0	6,659.00	351	351
MOBILE 8	21,000.00	0	0	21,000.00	19,950.00	0	0	0	19,950.00	1,050.00	1,050.00
MOBILE 9	33,000.00	0	0	33,000.00	31,350.00	0	0	0	31,350.00	1,650.00	1,650.00
Total (Asset Group)	596850	0	0	596850	567035	0	0	0	567035	29,845.00	29,845.00
MOBILE PHONE(ADDITION)											
MOBILE	114900	0	0	114900	35,391.00	50,218.00	0	0	85,509.00	29,291.00	79,505.00
MOBILE 1	42,000.00	0	0	42,000.00	39,900.00	0	0	0	39,900.00	2,100.00	2,100.00
MOBILE 2	10,300.00	0	0	10,300.00	9,785.00	0	0	0	9,785.00	515	515
MOBILE 3	990000	0	0	990000	940500	0	0	0	940500	49,500.00	49,500.00
MOBILE 4	49,900.00	0	0	49,900.00	47,405.00	0	0	0	47,405.00	2,495.00	2,495.00
MOBILE 5	12,900.00	0	0	12,900.00	12,255.00	0	0	0	12,255.00	645	645
MOBILE 6	62,500.00	0	0	62,500.00	59,375.00	0	0	0	59,375.00	3,125.00	3,125.00
MOBILE 7	2,900.00	0	0	2,900.00	2,755.00	0	0	0	2,755.00	145	145

MOBILE 8	20,000.00	0	0	20,000.00	19,000.00	0	0	19,000.00	1,000.00	1,000.00
MOBILE 9	6,500.00	0	0	6,500.00	6,175.00	0	0	6,175.00	325	325
MOBILE23	54,400.00	0	0	54,400.00	51,680.00	0	0	51,680.00	2,720.00	2,720.00
MOBILE24	10,500.00	0	0	10,500.00	9,975.00	0	0	9,975.00	525	525
MOBILE25	46,000.00	0	0	46,000.00	43,700.00	0	0	43,700.00	2,300.00	2,300.00
MOBILE26	44,000.00	0	0	44,000.00	41,800.00	0	0	41,800.00	2,200.00	2,200.00
MOBILE27	290000	0	0	290000	275500	0	0	275500	14,500.00	14,500.00
MOBILE28	252000	0	0	252000	239400	0	0	239400	12,600.00	12,600.00
MOBILE29	67,500.00	0	0	67,500.00	64,125.00	0	0	64,125.00	3,375.00	3,375.00
MOBILE30	135000	0	0	135000	128250	0	0	128250	6,750.00	6,750.00
Total (Asset Group)	2211300	0	0	2211300	2026975	50,218.00	0	2077185	13411	184329
PRINTER (ADDITION)										
PRINTER	42,244.00	0	0	42,244.00	4,971.00	23,542.00	0	28,513.00	13,731.00	37,273.00
PRINTER	42,244.00	0	0	42,244.00	11,915.00	19,156.00	0	31,071.00	11,173.00	30,329.00
Total (Asset Group)	84,488.00	0	0	84,488.00	16,886.00	42,698.00	0	59,584.00	24,904.00	67,602.00
TABLET ADDITION										
TABLET	171610	0	0	171610	122262	31,156.00	0	153438	18,172.00	46,328.00
Total (Block)	8829206	235504	0	6064704	5010786	478391	0	5489177	575527	818414
ELECTRICAL INSTALLATIONS AND EQUIPMENT										
ELECTRIC INSTALLATION & EQUIPMENTS										
GENERATOR 1	550000	0	0	550000	505296	14,437.00	0	519727	30,273.00	44,710.00
GENERATOR 2	547000	0	0	547000	498964	15,259.00	0	514123	32,877.00	48,136.00
TRANSFORMER 1	4,767.00	0	0	4,767.00	4,401.00	120	0	4,521.00	249	366
TRANSFORMER 2	2,677.00	0	0	2,677.00	2,471.00	67	0	2,538.00	139	206
TRANSFORMER 3	68,100.00	0	0	68,100.00	62,862.00	1,713.00	0	64,575.00	3,525.00	5,238.00
Total (Asset Group)	1172544	0	0	1172544	1073888	31,596.00	0	1105484	67,060.00	98,656.00
FURNITURE AND FITTINGS										
AIR CONDITIONER (ADDITION)										
AC 1	185307	0	0	185307	142062	11,213.00	0	153298	32,099.00	43,312.00
AC 2	164798	0	0	164798	126262	9,977.00	0	136238	28,559.00	36,536.00
AC 3	164798	0	0	164798	126262	9,977.00	0	136238	28,559.00	36,536.00
AC 4	20,600.00	0	0	20,600.00	15,735.00	1,260.00	0	16,995.00	3,605.00	4,805.00
AC 5	20,600.00	0	0	20,600.00	15,743.00	1,257.00	0	17,000.00	3,600.00	4,857.00
AC 6	164798	0	0	164798	125804	10,096.00	0	135900	28,996.00	36,994.00
AC 7	205999	0	0	205999	157257	12,619.00	0	169676	36,123.00	48,742.00
AC 8	102999	0	0	102999	78,628.00	6,310.00	0	84,938.00	18,061.00	24,371.00
Total (Asset Group)	1029989	0	0	1029989	787774	62,709.00	0	850485	179564	242213
FURNITURE & FIXTURES										
AIR CONDITIONER	71,500.00	0	0	71,500.00	65,396.00	1,649.00	0	67,345.00	4,155.00	6,104.00
AIR CONDITIONER	25,000.00	0	0	25,000.00	23,030.00	641	0	23,671.00	1,329.00	1,970.00
DVD PLAYER	9,000.00	0	0	9,000.00	8,212.00	250	0	8,462.00	538	788
LG-LCD	78,000.00	0	0	78,000.00	64,147.00	3,355.00	0	67,502.00	10,498.00	13,853.00
LG-LCD	37,000.00	0	0	37,000.00	34,115.00	941	0	35,056.00	1,944.00	2,885.00
OTHER FURNITURE & FITTINGS 1	40,520.00	0	0	40,520.00	37,448.00	934	0	36,362.00	2,138.00	3,072.00
OTHER FURNITURE & FITTINGS 2	15,848.00	0	0	15,848.00	14,569.00	385	0	14,954.00	894	1,279.00
OTHER FURNITURE & FITTINGS 3	786375	0	0	786375	720365	19,724.00	0	740109	46,266.00	85,990.00
OTHER FURNITURE & FITTINGS 4	14,746.00	0	0	14,746.00	13,415.00	393	0	13,808.00	938	1,331.00
OTHER FURNITURE & FITTINGS 5	8,964.00	0	0	8,964.00	7,251.00	453	0	7,704.00	1,260.00	1,713.00
OTHER FURNITURE & FITTINGS 6	8,000.00	0	0	8,000.00	6,379.00	426	0	6,805.00	1,195.00	1,621.00
OTHER FURNITURE & FITTINGS 7	8,000.00	0	0	8,000.00	6,234.00	456	0	6,692.00	1,308.00	1,766.00
REFRIGERATOR	9,000.00	0	0	9,000.00	8,259.00	239	0	8,498.00	502	741
TELEVISION	17,500.00	0	0	17,500.00	14,212.00	884	0	15,096.00	2,404.00	3,286.00
TELEVISION	122000	0	0	122000	111317	3,391.00	0	114708	7,292.00	10,683.00
Total (Asset Group)	1251453	0	0	1251453	1134369	34,423.00	0	1168792	82,661.00	117864
FURNITURE AND FIXTURES(ADDITION)										
FURNITURE	19,703.00	0	0	19,703.00	5,246.00	3,743.00	0	8,989.00	10,714.00	14,457.00
FURNITURE	33,800.00	0	0	33,800.00	5,634.00	7,292.00	0	12,926.00	20,874.00	28,166.00
FURNITURE	111982	0	0	111982	10,247.00	26,339.00	0	36,586.00	75,396.00	101735
FURNITURE	93,000.00	0	0	93,000.00	4,947.00	22,797.00	0	27,744.00	65,256.00	88,053.00
FURNITURE	0	28,000.00	0	28,000.00	0	6,675.00	0	6,675.00	21,325.00	0
FURNITURE	0	28,000.00	0	28,000.00	0	4,239.00	0	4,239.00	23,761.00	0
FURNITURE	0	28,000.00	0	28,000.00	0	4,239.00	0	4,239.00	23,761.00	0
FURNITURE	0	14,290.00	0	14,290.00	0	1,031.00	0	1,031.00	13,259.00	0
FURNITURE AND FIXTURE	549962	0	0	549962	308123	62,617.00	0	370740	179242	241859
OTHER FURNITURE & FITTINGS	47,450.00	0	0	47,450.00	33,168.00	3,698.00	0	36,866.00	10,584.00	14,282.00
TELEVISION	0	22,499.2	0	22,499.2	0	50,134.00	0	50,134.00	174859	0
Total (Asset Group)	855917	323282	0	1179199	367365	192804	0	569169	619038	489562
Total (Block)	3137359	323282	0	3460641	2289518	289936	0	2579446	881195	847849
MOTOR VEHICLES										
CAR (ADDITION)										
BENTLEY FLYING SPUR	39100491	0	0	39100491	25829882	4144411	0	29974293	9126199	13270609
CAR INNOVA CRYSTA	2014038	0	17035	1997004	304817	533790	0	838907	1158397	1796222
CAR RANGE ROVER	14145572	0	0	14145572	3352562	3370651	0	6723233	7422339	10792960
HONDA CITY	1046547	0	0	1046547	789461	81225.00	0	870686	178861	260064
Total (Asset Group)	56309549	0	17035	56292614	30276742	8136077	0	38468119	17885795	26032907
MOTOR CARS										
RMV	6501670	0	0	6501670	0	625258	0	0	0	329064



DC

CAR MERCEDES BENZ	16035670	0	0	16635670	13727390	725052	0	0	14452652	1563016	2300280
H10(UP1488-4470)	354610	0	0	354610	337069	0	0	0	337069	17,741.00	17,741.00
JAGUAR	5358453	0	0	5358453	4684626	213877	0	0	4896703	459750	673627
MARUTI SWIFT DZIRE VXI	625105	0	0	625105	547697	24,585.00	0	0	572282	52,823.00	77,408.00
MERCEDES BENZ GL 350	8929071	0	0	8929071	7863445	342068	0	0	8205511	723560	1065620
SWIFT DZIRE(4200)	600530	0	600530	0	558976	2,846.00	561822	0	0	0	41,553.00
TOYOTA ETIOS	794306	0	0	794306	694306	31,730.00	0	0	728036	68,270.00	100000
Total (Asset Group)	39278624	0	7182288	32097419	34666289	1340168	6814408	0	29192253	2905162	4613328
MOTOR CYCLE											
HERO SPLENDER BIKE	45,220.00	0	0	45,220.00	38,425.00	1,764.00	0	0	40,189.00	5,031.00	6,795.00
SPLENDOR UP16 CF 5416	0	63,000.00	0	63,000.00	0	11,765.00	0	0	11,765.00	51,235.00	0
SPLENDOR UP16 CF 5421	0	63,000.00	0	63,000.00	0	11,364.00	0	0	11,364.00	51,636.00	0
SPLENDOR UP16 CF 7822	0	63,000.00	0	63,000.00	0	11,765.00	0	0	11,765.00	51,235.00	0
Total (Asset Group)	45,220.00	189000	0	234220	38,425.00	36,658.00	0	0	78,883.00	159137	6,795.00
VEHICLES(ADDITION)											
CAR JETTA	2086152	0	0	2086152	1619566	145721	0	0	1765307	320885	466068
CAR SCORPIO	1015000	0	0	1015000	808379	64,528.00	0	0	872907	142093	206621
CAR VENTO	895390	0	0	895390	740538	48,360.00	0	0	788868	106462	154852
INNOVA	1240415	0	0	1240415	1013786	70,777.00	0	0	1084502	155853	225630
MERCEDES BENZ E250 CDI	5317038	0	0	5317038	4285546	322135	0	0	4607681	709357	1031482
RANGE ROVER D50C AL 9999	0	28079288	0	28079288	0	4312702	0	0	4312702	23766586	0
SWIFT DEZIRE LXI UP16 CN 8736	0	572203	0	572203	0	8,788.00	0	0	8,788.00	563415	0
Total (Asset Group)	10554635	28651481	0	39206126	8467834	4973011	0	0	13448844	28754681	2886201
Total (Block)	196188528	28840481	7182288	127848110	73449236	14480112	6814408	0	81119000	46731810	32735232
OFFICE EQUIPMENT											
AUDIO VIDEO(ADDITION)											
AUDIO	8,753.00	0	0	8,753.00	5,875.00	1,297.00	0	0	7,172.00	1,581.00	2,678.00
AUDIO	8,753.00	0	0	8,753.00	5,807.00	1,418.00	0	0	7,025.00	1,728.00	3,146.00
AUDIO VIDEO	26,171.00	0	0	26,171.00	24,968.00	1,444.00	0	0	26,412.00	1,759.00	3,203.00
Total (Asset Group)	45,677.00	0	0	45,677.00	36,650.00	4,159.00	0	0	40,609.00	5,068.00	9,227.00
OFFICE EQUIPMENT(ADDITION)											
AUDIO VIDEO GOODS 1	1030200	0	0	1030200	962353	16,337.00	0	0	978690	51,510.00	67,847.00
AUDIO VIDEO GOODS 2	62,550.00	0	0	62,550.00	58,389.00	1,033.00	0	0	58,422.00	3,128.00	4,161.00
AUDIO VIDEO GOODS 3	565855	0	0	565855	525916	11,646.00	0	0	537562	28,293.00	36,939.00
AUDIO VIDEO GOODS 4	197195	0	0	197195	183277	4,058.00	0	0	187335	9,860.00	13,918.00
AUDIO VIDEO GOODS 5	333338	0	0	333338	309811	6,880.00	0	0	316671	16,667.00	23,527.00
AUDIO VIDEO GOODS 6	110702	0	0	110702	102889	2,278.00	0	0	105167	5,535.00	7,813.00
AUDIO VIDEO GOODS 7	40,800.00	0	0	40,800.00	37,920.00	840	0	0	38,760.00	2,040.00	2,880.00
AUDIO VIDEO GOODS 8	9,660.00	0	0	9,660.00	8,978.00	199	0	0	9,177.00	483	682
AUDIO VIDEO GOODS 9	89,760.00	0	0	89,760.00	82,426.00	2,846.00	0	0	85,272.00	4,488.00	7,334.00
Audio Video Goods10	142594	0	0	142594	127604	6,756.00	0	0	134360	8,234.00	14,990.00
Audio Video Goods11	25,725.00	0	0	25,725.00	22,868.00	1,243.00	0	0	24,211.00	1,514.00	2,757.00
CCTV	46,345.00	0	0	46,345.00	4,349.00	18,928.00	0	0	23,277.00	23,068.00	41,996.00
CCTV	963027	0	0	963027	90,375.00	393304	0	0	483679	479348	872052
WEIGHTING MACHINE	8,375.00	0	0	8,375.00	7,924.00	32	0	0	7,956.00	419	451
Total (Asset Group)	3626126	0	0	3626126	2825179	466366	0	0	2991638	634587	1108947
OFFICE EQUIPMENTS											
CLUB-X EQUIPMENT	285000	0	0	285000	270750	0	0	0	270750	14,250.00	14,250.00
ELECTRIC CHIMNEY	16,000.00	0	0	16,000.00	15,200.00	0	0	0	15,200.00	800	800
LAB TESTING EQUIPMENT 1	114155	0	0	114155	108447	0	0	0	108447	5,708.00	5,708.00
LAB TESTING EQUIPMENT 2	129373	0	0	129373	122904	0	0	0	122904	6,469.00	6,469.00
PHOTOCOPY MACHINE	123375	0	0	123375	117206	0	0	0	117206	6,169.00	6,169.00
R.O. SYSTEM 1	25,000.00	0	0	25,000.00	23,750.00	0	0	0	23,750.00	1,250.00	1,250.00
R.O. SYSTEM 2	18,000.00	0	0	18,000.00	17,100.00	0	0	0	17,100.00	900	900
TIME MACHINE 1	49,000.00	0	0	49,000.00	46,550.00	0	0	0	46,550.00	2,450.00	2,450.00
TIME MACHINE 2	49,000.00	0	0	49,000.00	46,550.00	0	0	0	46,550.00	2,450.00	2,450.00
WEIGHTING MACHINE	21,450.00	0	0	21,450.00	20,377.00	0	0	0	20,377.00	1,073.00	1,073.00
Total (Asset Group)	830353	0	0	830353	788834	0	0	0	788834	41,515.00	41,515.00
Total (Block)	4502156	0	0	4502156	3399463	470619	0	0	3826982	681174	1151693
PLANT AND MACHINERY											
MOTOR(ADDITION)											
SHUTTERING MATERIALS	0	94,183.00	0	94,183.00	0	20,107.00	0	0	20,107.00	74,076.00	0
MOULDS ADDITION											
MOULD10	700793	0	0	700793	371027	57,577.00	0	0	428604	272191	329768
MOULD11	623897	0	0	623897	323839	52,391.00	0	0	376227	247670	300061
MOULD12	74970789	0	0	74970789	37196925	8995491	0	0	43791416	31179373	37749664
MOULD9	140400	0	0	140400	79,258.00	10,675.00	0	0	89,934.00	50,466.00	61,141.00
MOULDS	194925	0	0	194925	60	22,000.00	0	0	22,060.00	172962	194965
MOULDS	150000	0	0	150000	15,033.00	15,238.00	0	0	30,271.00	119725	134967
MOULDS 13	4456924	0	0	4456924	1958853	436163	0	0	2395016	2061908	2498071
MOULDS 14	4541377	0	0	4541377	1520106	527514	0	0	2047620	2493757	3021271
MOULDS 15	7463385	0	0	7463385	3569663	679809	0	0	4246672	3213713	3893522
MOULDS 16	45524500	0	0	45524500	19683793	4478867	0	0	24360992	21163640	25640707
MOULDS 16	9295940	0	0	9295940	4202687	889247	0	0	5092134	4203008	5093053
MOULDS 17	45135879	0	0	45135879	16485556	5002346	0	0	21487902	23647977	28650323
MOULDS 18	61,258.00	0	0	61,258.00	29,330.00	5,575.00	0	0	34,905.00	26,353.00	31,328.00
MOULDS 19	3027868	0	0	3027868	1449742	275542	0	0	1725284	1302579	1578119
MOULDS 20	79,005.00	0	0	79,005.00	34,302.00	7,605.00	0	0	42,107.00	36,898.00	44,703.00



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MOULDS 21	4956000	0	0	4956000	2151755	489621	0	0	2641376	2314624	2604240
MOULDS 22	420000	0	0	420000	182352	41,493.00	0	0	223845	196155	237648
MOULDS 23	105000	0	0	105000	45,588.00	10,373.00	0	0	55,961.00	49,039.00	58,412.00
MOULDS 1	41023421	0	0	41023421	23656219	3031964	0	0	26690163	14333238	17365202
MOULDS 2	40202259	0	0	40202259	23096288	2986353	0	0	26084642	14117617	17103972
MOULDS 3	41018848	0	0	41018848	23479339	3062398	0	0	26541737	14477109	17539507
MOULDS 4	31718012	0	0	31718012	17576318	2469140	0	0	20045458	11672554	14141694
MOULDS 5	73625637	0	0	73625637	40772778	5736109	0	0	46508887	27116750	32852859
MOULDS 6	42301982	0	0	42301982	22635502	3398847	0	0	26234349	16067633	19466480
MOULDS 7	51228904	0	0	51228904	27085824	4215383	0	0	31301206	19927698	24143082
MOULDS 8	51627213	0	0	51627213	26190739	4493588	0	0	30684327	21242895	25736474
SHUTTERING MATERIALS	0	95,299.00	0	95,299.00	0	3,616.00	0	0	3,616.00	91,683.00	0
Total (Asset Group)	574894216	95,299.00	0	574899519	294196282	48993122	0	0	343189406	231809111	280697934
TRUCK WEIGHTING MACHINE(ADDITION)											
TRUCK WEIGHTING MACHINE	1272656	0	0	1272656	833269	97,061.00	0	0	930330	942326	438381
Total (Block)	876166872	189482	0	876356354	29502955	49110290	0	0	344139641	232216512	281137321
Grand Total	696996659	2958759	7182209	719403209	380203484	64860844	6814408	0	436249930	281136244	316793169



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M/S PRATEEK REALTORS INDIA PRIVATE LIMITED
RELATED PARTY TRANSACTIONS AND BALANCES

Annexure - 2

Particulars	Enterprises over which Entity has direct or indirect control		Key Management Personnel		Total	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Transaction during the year						
Rent Earned						
Glamour Creations Private Limited	5,302,500.00	4,242,000.00			5,302,500.00	4,242,000.00
Total	5,302,500.00	4,242,000.00	-	-	5,302,500.00	4,242,000.00
Interest Earned						
JDR Builder & Developers Pvt Ltd	-	120,164,905.00			-	120,164,905.00
Prateek Entertainment Pvt Ltd	-	50,903,604.00			-	50,903,604.00
Prateek Infratech India Pvt Ltd	-	29,207,105.00			-	29,207,105.00
Prateek Buildtech India Pvt Ltd	-	-			-	-
Total	-	200,275,614.00	-	-	-	200,275,614.00
Interest Incurred						
Prateek Buildtech India Pvt Ltd	-	41,401,024.00			-	41,401,024.00
Prateek Infraprojects India Pvt Ltd	-	80,534,153.00			-	
Total	-	121,935,177.00	-	-	-	41,401,024.00
Expenses Incurred						
Director Remuneration Incurred						
Prashant Kumar Tiwari	-	-	8,000,000.00	8,400,000.00	8,000,000.00	8,400,000.00
Prateek Tiwari	-	-	-	-	-	-
Salary To Related Parties						
Remika Tiwari	-	-	2,850,000.00	3,000,000.00	2,850,000.00	3,000,000.00
House Keeping Material Incurred						
Glamour Creations Private Limited	-	265,296.00			-	265,296.00
House Keeping						
Glamour Creations Private Limited	-	97,071.00			-	97,071.00
Rent Paid						
Prateek Infratech India Pvt Ltd	4,800,000.00	4,800,000.00			4,800,000.00	4,800,000.00
Glamour Creations Private Limited	2,100,000.00	2,400,000.00			2,100,000.00	2,400,000.00



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Printing & Stationery						
Glamour Creations Private Limited	-	72,904.00			-	72,904.00
Office Expenses						
Glamour Creations Private Limited	1,430,345.00	847,012.00			1,430,345.00	847,012.00
Advertisement Expenses						
Prateek Digital Pvt Ltd.(Formerly Known as Innovati	8,316,763.00	9,974,388.00			8,316,763.00	9,974,388.00
Total	16,647,108.00	18,456,671.00	10,850,000.00	11,400,000.00	27,497,108.00	29,856,671.00
Office Of Place Of Profit						
Anshuman Sharma			-	1,080,000.00	-	1,080,000.00
Closing Balance						
Investments						
JDR Builders & Developers Pvt Ltd	2,250,000.00	2,250,000.00			2,250,000.00	2,250,000.00
Prateek Infrahomes India Pvt Ltd	100,000.00	100,000.00			100,000.00	100,000.00
Jagdamba Quilts India Pvt Ltd	-	100,000.00				
Total	2,350,000.00	2,450,000.00	-	-	2,350,000.00	2,350,000.00
Amount Payable/Receivable						
Glamour Creations Private Limited	976,816.80	(434,173.00)			976,816.80	(434,173.00)
JDR Builder & Developers Pvt Ltd	40157360.00 Dr	39,913,724.00			40,157,360.00	39,913,724.00
Prateek Buildtech India Pvt Ltd	782444.68 Dr	753,678.68			782,444.68	753,678.68
PRATEEK PROPBUILD IND PVT LTD(PRE ENTERTAINN	8,619,357.00	8,617,539.00			8,619,357.00	8,617,539.00
Prateek Infratech India Pvt Ltd	(14,785,985.00)	(11,037,245.00)			(14,785,985.00)	(11,037,245.00)
Gromax Real Estate Pvt. Ltd. B&D	991,899.00	987,960.00			991,899.00	987,960.00
Rapid Real Estate Pvt. Ltd.	1,541,077.00	1,527,644.00			1,541,077.00	1,527,644.00
Glamour Creations Pvt. Ltd	(1,864,510.00)	(2,921,421.23)			(1,864,510.00)	(2,921,421.23)
Prateek Infraprojects India Pvt. Ltd.	7,853,063.00	7,488,195.00			7,853,063.00	7,488,195.00
Innovative Buildhome Pvt. Ltd.	8,181.00	-			8,181.00	-
Prateek Digital Pvt Ltd.(Formerly Known as Innovati	6,447,941.00	3,906,808.00			6,447,941.00	3,906,808.00
Prateek Infrahomes Pvt Ltd	15,814.00	12,582.00			15,814.00	12,582.00
Magitech Infradevelopers Pvt. Ltd.	5,151.00	-			5,151.00	-
Hypits Infrastructure Pvt. Ltd.	3,333.00	-			3,333.00	-
Innovative Infrahome Pvt. Ltd.	2,727.00	-			2,727.00	-
Jagdamba Quilts Pvt. Ltd.	10,684.00	-			10,684.00	-
Strongbiz Propbuild Pvt. Ltd.	400,901.00	-			400,901.00	-
Prateek Foundation	21,477.56	7,055.00			21,477.56	7,055.00
Total	51,187,732.04	48,822,346.45	-	-	51,187,732.04	48,822,346.45
Loans & Advance						
Prateek Buildtech India Pvt Ltd	(33,360,532.29)	(323,760,532.99)			(33,360,532.29)	(323,760,532.99)
JDR Builder & Developers Pvt Ltd	1,212,573,136.00	1,212,573,136.00			1,212,573,136.00	1,212,573,136.00
PRATEEK PROPBUILD IND PVT LTD(PRE ENTERTAINN	461,020,255.00	511,923,859.00			461,020,255.00	511,923,859.00
Prateek Infraprojects India Pvt Ltd	(558,789,408.82)	(491,287,408.62)			(558,789,408.82)	(491,287,408.62)
Prateek Infratech India Pvt Ltd	363,084,931.00	317,784,931.00			363,084,931.00	317,784,931.00
Jagdamba Quilts India Pvt Ltd	22,165,000.00	223,665,000.00			22,165,000.00	223,665,000.00
Total	1,466,693,380.89	1,450,898,984.39	-	-	1,466,693,380.89	1,450,898,984.39



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