**Capital Advances (Other Non-Current Assets)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S. No.** | **Party Name** | **Amount (INR)** | **Has the company received the goods/services against the advance** | **Chances of Recoverability (High/Medium/Very Low/Nil)** |
| 1 | Satnam Motors | 5,35,855 | Yes | Nil |
| 2 | Saurabh Tiwari | 5,27,630 | Yes | Nil |
| 3 | Divy Enterprises | 5,95,208 | Yes | Nil |
| 4 | Hamburg Sud India Private Limited | 6,57,706 | Yes | Nil |
| 5 | Suyash Gupta | 8,00,000 | Yes | Nil |
| 6 | Jaiprakash Associates Ltd. | 15,86,520 | Yes | Nil |
| 7 | Kirti Waste Solution | 15,81,675 | Yes | Nil |
| 8 | Gokul Interlocking | 12,95,768 | Yes | Nil |
| 9 | Allegiance Logistica (P) Limited | 8,32,750 | Yes | Nil |
| 10 | For D.B. Shapriya |  |  |  |
| i). | Pressure And Process Boilers Private Ltd | 16,48,913 | Yes | Nil |
| ii). | Arrowhead Seperation Engineering (P) Ltd. | 16,00,000 | Yes | Nil |
| iii). | Idea Holding Limited | 5,00,000 | Yes | Nil |

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No.** | **Party Name** | **Amount (INR)** | **Chances of Recoverability (High/Medium/Very Low/Nil)** |
| 1 | Milimech Engineering | 7,00,000 | Nil |
| 2 | Standered Auto General Engg. | 28,00,000 | Nil |

**Trade Receivables:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S. No.** | **Party Name** | **Amount (INR)** | **Chances of Recoverability (High/Medium/Very Low/Nil)** |
| 1 | Ghaziabad Nagar Nigam | 5,11,01,892 | Nil |
| 2 | Muzaffarnagar Municipal Corporation | 4,43,12,196 | Nil |
| 3 | Nanded Muncipal Corporation | 4,43,09,672 | Nil |
| 4 | Patna Muncipal Corporation | 4,18,27,254 | Nil |
| 5 | Ahmedabad Municipal Corporation | 2,34,37,305 | Nil |
| 6 | Kanpur Municipal Corporation | 1,68,63,014 | Nil |
| 7 | Indore Municipal Corporation | 1,31,03,994 | Nil |
| 8 | Less: Provision for Doubtful Debts | 1,23,28,133 | NA |
| 9 | DVVNL, Agra | 70,11,929 | Nil |
| 10 | Biharsharif Municipal Corporation | 53,55,215 | Nil |
| 11 | Krishak Bharti Cooperative Ltd. (Lucknow) | 47,56,819 | Nil |
| 12 | Dharbhanga Municipal Corporation | 20,48,026 | Nil |
| 13 | Krishak Bhartiya Co-Operative Ltd. Bhopal | 6,11,848 | Nil |

**Other Non-Current Assets:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S. No.** | **Nature/ Purpose of Asset** | **Amount of Asset** | **Period of pendency** | **Company's comment on Expected Date of realization/ settlement** | **Reason for pendency** |
| 1 | **Prepaid Expenses** | 32,194.00 | Between September, 2016 to December, 2016 | This amount was paid towards the insurance of the Vehicles of the Company and this amount is not recoverable. | Bill Not received |
| 2 | **GST Recoverable** | 12,32,084.62 | Since August, 2017 to August, 2018 | Apart from the GST recoverable, We have GST payable of INR 12,58,475 against the said recoverable. This amount is recoverable due to non-filling of GST returns.  This amount will be adjusted with the GST payable and there is not recoverable value. | Non-filling of GST return |
| 3 | **Works Contract Tax Recoverable** | | | | |
| i) | WCT Recoverable UP | 1,18,32,376.00 | Since October, 2009 to September, 2013 | This matter is under dispute with UP sales tax department. We have pending liability in sale tax department and this amount has been adjusted against vat liability therefore this amount is not recoverable. | NA |
| ii) | MP VAT Input Credit (Revenue Goods) | 9,970.00 | Since December, 2015 | This matter is under dispute with MP Vat department. We have pending liability in Vat department and this amount has been adjusted against vat liability therefore this amount is not recoverable. | NA |
| iii) | Vat Input -Capital Goods 2016-17 | 68,153.00 | Since January to February, 2017 | This matter is under dispute with MP Vat department. We have pending liability in Vat department and this amount has been adjusted against vat liability therefore this amount is not recoverable. | NA |
| 4 | **Gratuity Fund Assets (Net)** | 2,90,689.00 | Since March, 2023 | This balance is as per the actuarial valuation report and this balance is assessed every year by the actuarial valuation report basis.  Copy of the said report has also been shared with you in our previous email. | NA |