P. CHOPRA & ASSOCIATES Chartered Accountants

CA. Prabhat Chopra B.Com, F.C.A.

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF EMERALD INDUSTRIES LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of EMERALD INDUSTRIES LIMITED ("the company"), having **CIN U36999DL1989C037300**, which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31stMarch 2021, its profit/loss and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. 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 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 written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.

f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

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For P.Chopra & Associates Chartered Accountants FRN 018826C

CA. Prabhat Chopra Membership No.413487

Date :28th November, 2021

Annexure to the Auditors' Report

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Emerald Industries Limited on the accounts of the company for the year ended 31st March, 2021

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

(i) In respect of its fixed assets:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) the title deeds of immovable properties are held in the name of the company.

(ii) In respect of its inventory: As explained to us, the inventories of finished goods, semi-finished goods, stores, spare parts and raw materials were physically verified at regular intervals/ (at the end of the year) by the Management & no material discrepancies were noticed on physical verification of stocks as compared to book records.

- (iii) According to the information and explanations given to us, the Company has not granted any loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013; and therefore paragraph 3(iii) of the Order is not applicable.
- (iv) As explained to us, in respect of loans, investments, guarantees, and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) According to the information and explanations given to us, the company has not received any public deposits during the year and therefore paragraph 3(v) of the Order is not applicable.

(vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company and therefore paragraph 3(vi) of the Order is not applicable.

(vii) In respect of statutory dues:

(a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Income-tax, Tax deducted at sources, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), and other material statutory dues applicable to it, with the appropriate authorities.



- (b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income-tax, Wealth Tax, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2021 for a period of more than six months from the date they became payable.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and dues to debenture holders.

(ix)According to the information and explanations given to us, no moneys were raised by way of initial public offer or further public offer (including debt instruments). In our opinion and according to the information and explanations given to us, term loans were applied for the purposes for which those are raised.

(x)In our opinion and according to the information and explanations given to us, no fraud by the company or no fraud on the Company by its officers or employees has been noticed or reported during the year;

(xi)According to the information and explanations given to us, managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

(xii)Company is not a nidhi company and therefore paragraph 3(xii) of the Order is not applicable.

(xiii)According to the information and explanations given to us, All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;

(xiv)According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and therefore paragraph 3(xii) of the Order is not applicable.

(xv)According to the information and explanations given to us, the company has entered into noncash transactions with directors or persons connected with him and the provisions of section 192 of Companies Act, 2013 have been complied with;

> For P.Chopra & Associates Chartered Accountants FRN 018826C

CA. Prabhat Chopra Membership No.413487

Date :28th November, 2021

EMERALD INDUSTRIES LIMITED <u>S-553 , Greater Kailash - II , New Delhi - 110048</u> <u>CIN : U36999DL1989PLC037300</u> <u>PAN : AABCE0839P</u> BALANCE SHEET AS AT 31ST MARCH 2021

Particulars		Figures as at the end of the current period	Figures as at the end of the previous period
EQUITY & LIABILITIES		2	
Shareholders' funds Share Capital Reserve & Surplus Money Received against Share warrants	1 2	42,620,000.00 66,141,060.45 -	42,620,000.00 44,192,847.52
Share Application Money (pending allotment)			7
Non Current Liabilities Long Term Borrowings Deferred Tax Liability (Net)	3	99,032,550.18 9,063,071.06	32,879,785.57 9,063,071.06
Other Long term Liabilities Long Term Provisions	4	9,003,071.00	9,000,071.00
Current Liabilities Short Term Borrowings Trade Payables Other Current Liabilities Short Term Provisions	5 6 7	9,067,517.78 108,211,825.99 48,302,533.90	19,312,975.93 8,956,187.36 1,861,770.19
Total		382,438,559.36	158,886,637.63
ASSETS			
Non Current Assets			
Fixed Assets (i) Tangible Assets	8	131,864,671.28	40,656,005.16
 (ii) Intangible Assets (iii) Capital Work In progress (iv) Intangible Assets under development 	8	27,228,731.89	27,228,731,89
Non Current Investments Deferred Tax Assets (Net) Long Term Loans and Advances		29,454.34	378,483.70
Other Non Current Assets	9	87,489,982.37	33,263,409.3
Current Assets			
Current Investments		-	-
Inventories	10 11	1,426,258.00 13,866,732.98	31,013,802.0 10,224,249.6
Trade Receivables Cash & Cash Equivalents	12	33,167,632.60	17,304.10
Short Term Loans and Advances	13	87,365,095.89	16,104,651.8
Other Current Assets			11,101,00110
Total		382,438,559.36	158,886,637.6
Notes of accounts	19		

As per Separate Report of even date attached For P.Chopra & Associates Chartered Accountants FRN 018826C

(CA Prabhat Chopra) Proprietor M.No. 413487

Date : 28-November-2021 Place : Gwalior UDIN : 22413487AAHJVE2034 or and on behalf of the Board of Director

(Rajendra Lahariya)

(Sanjay Gyanchand Bhansali) Director Din : 00534028

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Director Din : 01549574

EMERALD INDUSTRIES LIMITED S-553, Greater Kailash - II, New Delhi - 110048 CIN: U36999DL1989PLC037300 PAN : AABCE0839P STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Note No	Figures as at the end of the current period	Figures as at the end of the previous period
A. Income :		×	
Revenue from Operations		298,756,881.99	48,441,172.65
Other Receipts	14	878,751.00	381
Total Revenue		299,635,632.99	48,441,172.65
B. Expenditure			
Purchase of Material & Other Procurements	15	205,436,779.80	24,892,414.04
Change in Inventories	16	29,587,544.00	(2,213,245.00)
Employees Benefits expenses	17	15,104,536.00	9,337,628.43
Finance Expenses		3,774,338.96	3,415,961.00
Depreciation and Amortisation expenses	1	11,026,041.25	6,455,687.96
Other Expenses	18	4,971,850.69	2,450,803.23
		269,901,090.70	44,339,249.66
C. Profit for the year before extraordinary items and Tax (A-B)		29,734,542.29	4,101,922.99
D. Extraordinary items (Loss on vehicle disposal)		-	
E. Profit for the year before Tax (C-D)		29,734,542.29	4,101,922.99
F. Tax Expenses			
Current tax		7,437,300.00	938,520.00
Add/(Less): Deferred Tax Liability/(Asset)		349,029.36	36,922.51
G. Profit / (Loss) from continuing operations (E-F)		21,948,212.93	3,126,480.48
H. Profit / (Loss) from Discontinuing operations Gain / (loss) on disposal of assets Settlement of liabilities		2	-
I. Profit / (Loss) for the year (G+H)		21,948,212.93	3,126,480.48
EPS			-
No state and state and state		5.15	0.73
(1) Basic (2) Diluted		5.15	
Notes to accounts	19		

As per Separate Report of even date attached For P.Chopra & Associates Chartered Accountants FRN 018826C

(CA Prabhat Chopra) Proprietor M.No. 413487

Date : 28-November-2021 Place : Gwalior

For and on behalf of the Board of Directors

(Sanjay Gyanchand Bhansali) (Rajendra Lahariya) Director

Din: 00534028

Director Din : 01549574

EMERALD INDUSTRIES LIMITED S-553, Greater Kailash - II, New Delhi - 110048 Notes forming part of the Balance Sheet as at 31st March 2021

	Figures as at the end of the current period	Figures as at the end of the previous period
Note - 1 Share Capital		
Authorised:		
50,00,000 Shares of Rs. 10/- each	50,000,000.00	50,000,000.00
Issued, Subscribed & Paidup: 42,62,000 Shares of Rs.10/- each	42,620,000.00	42,620,000.00
(Previous Year 42,62,000 shares of Rs.10/- each)	42,620,000.00	42,620,000.00
a. RECONCILIATION OF THE SHARES OUTSTANDING AT TH REPORTING PERIOD	E BEGINNING AND AT TH	E END OF THE
Equity	31-Mar-21	31-Mar-20
At The Beginning Of [*] The Period Add : Issued during the Period	4,262,000.00	4,262,000.00
Outstanding at the end of the period	4,262,000.00	4,262,000.00

b. NOTES- TERMS/RIGHT ATTACHED TO EQUITY SHARES

The ordinary share of the Company, having par value of Rs.10.00 per share, rank pari passu in all respects including voting right and entitlement to dividend.

Pursuant to the clauses provided in the Articles of Association, shares of the company can be transfered among directors, members and their relatives.

c. Details of Share Holders holding more than 5% Shares of the Company

Equity Shares	Percentage	No. of Shares	No. of Shares
Sanjay Gyanchand Bhansali	11.83%	504,152	504,152
Rajendra lahariya	14.62%	623,200	623,200
Shwetank bhansali	7.16%	305,000	305,000
Chaitanya Bhansali	8.60%	366,320	366,320
Savita Lahariya	11.01%	469,360	469,360
Parth Bhansali	6.80%	290,000	290,000
Note - 2 Reserve & Surplus Revenue Reserves			
Opening Balance		40.816.747.52	37,690,267.04
Add :- Profit / (loss) during the year		21,948,212.93	3,126,480.48
		62,764,960.45	40,816,747.52
Securities Premium Reserve		3,376,100.00	3,376,100.00
Total	1.0	66,141,060.45	44,192,847.52



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EMERALD INDUSTRIES LIMITED S-553 , Greater Kailash - II , New Delhi - 110048 Notes forming part of the Balance Sheet as at 31st March 2021

	Figures as at the end of the current period	Figures as at the end of the previous period
Note - 3		
Long Term Borrowings		
Secured		
From Banks		
rom Axis Bank - Vehicle Loan -Fortuner	474,452.00	1,005,539.00
From Axis Bank - DG Set Loan	724,792.00	1,381,933.00
rom Axis Bank - Tipper Loan	1,336,798.00	3,461,852.00
rom Axis Bank - Tata Zenon	445,382.00	665,550.00
From Axis Bank - Gloster Car	3,297,618.00	1.00
From Axis Bank - Loader	4,584,243.00	
From Axis Bank - Tipper Loan	3,686,974.00	
DBI Bank Ltd.	3,801,459.00	3,837,379.00
rom ICICI Bank - Loan A/c 143855000015	3,600,000.00	-
From ICICI Bank * Excavator 27898	4,560,238.00	
From ICICI Bank - Excavator 28000	4,560,238.00	200
From ICICI Bank - Loader 28067	4,558,911.00	0.5
From ICICI Bank - Loader 28113	4,558,911.00	1.5
From ICICI Bank - Carnival Car Loan	3,049,291.00	
From ICICI Bank - Isuzu Car Loan	1,146,524.00	5
From ICICI Bank - Kia Seltos Car Loan	1,620,000.00	
Sundaram Finance Ltd Cat 424 Loan	2,100,352.00	
Sundaram Finance Ltd Crane Loan	2,703,236.00	S 8
Sundaram Finance Ltd Tipper Loan Q007600474	3,703,846.00	
Sundaram Finance Ltd Tipper Loan Q007600473	3,703,846.00	
Tata Capital - FSL A/c TCFCE0205000011007094	3,938,676.00	
Tata Capital - FSL A/c TCFCE0205000011007090	4,684,061.00	
Tata Capital - FSL A/c TCFCE0205000011007091	4,684,061.00	7
Tata Capital - FSL A/c TCFCE0205000011007093	5,958,545.00	-
Tata Capital - FSL A/c TCFCE0205000011007096	3,938,676.00	
Fata Capital - FSL A/c TCFCE0205000011007095	3,938,676.00	-
Unsecured		
Loan from directors & shareholders	13,672,744.18	22,527,532.57
	99,032,550.18	32,879,785.57
Note - 4		
Other Long Term Liabilities		
Security deposits from Customers	4,123,589.73	4,123,589.73
Other Long term Payables	4,939,481.33	
Other Long term r ayables	9,063,071.06	the second data was not as a second



Emerald Industries Ltd. U Director

Emerald Industries Ltd. Director

EMERALD INDUSTRIES LIMITED S-553 , Greater Kailash - II , New Delhi - 110048 Notes forming part of the Balance Sheet as at 31st March 2021

	Figures as at	Figures as at the
	the end of the	end of the
	current period	previous period
Note - 5		
Short Term Borrowings		
ICICI Bank O/D	9,067,517.78	19,312,975.93
	9,067,517.78	19,312,975.93
Note - 6		
Trade Payables		
Payable for material & expenses	107,902,607.99	8,243,138.80
Payable salary/wages	309,218.00	713,048.56
	108,211,825.99	8,956,187.36
Note - 7		
Other Current Liabilities		
Advance from Customers	39,074,933.90	739,289.19
TDS Payable	1,360,702.00	
Provisions for Income Tax	7,437,300.00	938,520.00
Provision for Expenses	429,598.00	
	48,302,533.90	1,861,770.19

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ALD INDUSTRIES LIMITED	ter Kallash - II , New Delhi - 110048	of the Balance Sheet as at 31st March 2021
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		Note - 8

			Gross Block	Block			Depreciation	ion		Net Block	lock
Particulars	REMAINING USEFUL LIFE (In Years)	As on 01.04.2020 Addition During the Year	Addition During the Year	Deduction/disp osal during the year	Deduction/disp osal during the As on 31.03.2021 year	As on 01.04.2020	For the Year	On deductio ns during the year	Upto 31.03.2021	As on 31.03.2021	As on 31.03.2020
TANGIBLE ASSETS									10 000 000	00 000 000	
AIR CONDITIONER	5	216,706,11	101,762.50	200	318,468.61	216,706.11	20,352.50	×	237,058.61	81,410.00	•
AIR PLIRIFICR	2		47.372.88		47,372.88		9,474.58	9	9,474,58	37,898.30	
BOREWEI !	0	146.119.46	•		146,119,46	146,119.46	(1		146,119.46		12
ROREWEI I	4	98.140.00	×		98,140.00	39,256.00*	14,721.00		53,977.00	44,163.00	58,884.00
	15	107.438.50			107,438,50	39,192,96	4,549,70	x	43,742.66	63,695,84	68,245.54
BUILDING LINDER CONSTRUCTION	c		3.550.000.00		3,550,000.00			*	(H)	3,550,000.00	•
	C	234.183.15			234,183,15	234,183,15		a	234,183.15		•
CIVIL WORKS	15	1 287 541.80	715.460.87		2,003,002.67	437,251,56	104,383.41	•	541,634,97	1,461,367.70	850,290.24
COMPLITER	ω.	330.847.41	204.372.90		535,220.31	330,847,41	40,874.58		371,721.99	163,498.32	
CONVEYOR RELT	2	189.391.41		x	189,391.41	152,298.19	18,546.61		170,844.80	18,546.61	37,093.22
COOLER	4	18,078.90	43,000.00	8	61,078,90	14,538.45	11,635.11	×	26,173.56	34,905.34	3,540.45
CRUSHFR	5	3.214,653.62	3		3,214,653,62	2,303,759.93	182,178.74		2,485,938.67	728,714.95	910,893.69
DG.SET	3	462,549.18			462,549.18	299,830.11	54,239.69		354,069,80	108,479,38	162,719.07
DG SET 3R0 KVA	60	2.013,000.00			2,013,000.00	382,470.00	203,816.25		586,286.25	1,426,713.75	1,630,530.00
FI ECTRIC INSTALLATION	9	751,096.26	486,407.25	r	1,237,503.51	540,944.39	116,093,19	e	657,037.58	580,465.93	210,151.87
FPARX	0	4,210.56			4,210.56	4,210.56	35		4,210.56		
FOI JIPMENTS OTHERS	9	210.170.54			210,170.54	153,632.33	18,846.07	1	172,478.40	37,692.14	56,538.21
FOLIPMENTS MAIN	9	20.279.031.43			20,279,031.43	14,983,330.01	882,616.90		15,865,946,91	4,413,084.52	5,295,701.42
FURNITURE & FIXTURE	9	1.015.342.13	122,905.00		1,138,247,13	760,468.03	125,926.37	9	886,394,40	251,852.73	254,874.10
I AR FOURPMENT	6		96,000.00		96,000.00		32,000.00		32,000.00	64,000.00	
HONDA CITY	e	937,449.00			937,449.00	660,041.50	92,469.17		752,510.67	184,938.33	277,407.50
I AND	NA	2,913,015.00		10	2,913,015.00	1		1		2,913,015.00	2,913,015,00
LAND at Satau	NA		12,968,990.00		12,968,990.00		3	3.	÷	12,968,990.00	
LCD A/C	2	21,584.00			21,584.00	16,875.00	2,354.50		19,229.50	2,354.50	4,709.00
MOTOR CYCLE	0	403,633.29	159,823.00		563,456.29	403,633.29	53,274.33	4	456,907.62	106,548,67	
OFFICE EQUIPMENT	4	334,213,47	8,602.13	-	342,815.60	227,160.41	28,913.80	•	256,074.21	86,741.39	107,053.06
PLANT & MACHINERY	co I	759,506.61		*	759,506.61	514,973.43	48,906.64	1	563,880.07	195,626,54	244,533.18
Hvdaille Crane	80		3.023.403.83		3,023,403.83		188,962.74		188,962.74	2,834,441.09	
	e	4.332.140.12		19	4,332,140.12	3,608,529.06	241,203.69	x	3,849,732.75	482,407.37	723,611.06
Tata Zennn	4	634,679,50		(e)	634,679.50	90,668.50	136,002.75	-	226,671.25	408,008.25	544,011.00
Celerin Car	1		536,995,00		536,995.00	1.0	38,356,79	a	38,356,79	498,638,21	
Gloster Car	2		3,987,154.00	•	3,987,154.00		284,796.71		284,796.71	3,702,357.29	
Harrier Car	7		2.373,469.00		2,373,469.00		169,533,50	8	169,533,50	2,203,935.50	
Isuzu Pickun Van	7		1,236,908.14		1,236,908.14	*	88,350.58	*	88,350.58	1,148,557.56	
Kia Seltos Car	2		1,781,881.00		1,781,881.00		127,277.21		127,277.21	1,654,603.79	





Emerald Industries Ltd.

al Car Colta Colta Colta ENINSTALLATION ENINSTALLATION A 5 15,57 A 5 15,520 A 10,556,00 A 10,550,00 A 10,550,00 A 10,550,00 A 10,550,00 A 10,550,00 A 10,505,00 A 10,505,	Mobile	65		207.453.56		207,453.56		34,575.59	•	34,575.59	172,877.97	•
Matrix 7 <td>Camival Car</td> <td>L</td> <td></td> <td>3.882.477.00</td> <td>*</td> <td>3,882,477.00</td> <td>*</td> <td>277,319.79</td> <td>•0</td> <td>277,319.79</td> <td>3,605,157.21</td> <td>4</td>	Camival Car	L		3.882.477.00	*	3,882,477.00	*	277,319.79	•0	277,319.79	3,605,157.21	4
	Tata Vortha	2		710,538,19	. 9	710,538.19	*	50,752.73		50,752.73	659,785,46	
NINSENTLYTON 4 94,456		4	7 881 24			7,881.24	5,476.69	601.14	æ	6,077.83	1,803.41	2,404,55
momentation 4 7,4,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46 7,46	SCREEN INCTALLATION	4	904 475 67		4	904.475.67	628,416.76	69,014.73		697,431.48	207,044.19	276,058.91
mutuality 4 7,94,13 7,94,13 2,10,21,61 2,11,02,44 3,11,03	Solar Linkt	4	7.142.86			7,142,86	1,428.57	1,428.57	4	2,857,14	4,285.72	5,714,29
1 0	Loton	4		47.881.36	*	47,881,36	•	11,970.34	÷	11,970.34	35,911.02	
E 4.1 4.515.7 3.415.5 3.415.5 3.415.5 1.0106.661.4 0.405.161.6 1.0006.661.6 1.0006.661.4 0.405.61.6 1.0106.661.4 0.405.161.6 1.0006.661.6 1.0006.661.6 1.0006.661.7 0.1000.661.7 <	TIDDED	α	6 769 483 02	23.270.377.76	×	30,039,860.78	2,015,315.98	2.048,669.49	40	4,063,985.47	61	4,754,167.04
E 1 92.2.3.1.1 98.9.7.2.0 1.076.661.4 1.076.61.61.4 1.076.61.61.4	TOOLS & TAOKI FS	4	4.515.57			4,515,57	3,138.17	344.35	ĸ	3,482.52	1,033.05	1,377.40
0 225.24.21 389.87.20 - 115.06.06.13 - 7.40.07.46 1.00.02.06 0 - 187.4477.30 - 115.06.02.3 - 17.46.07.46 1.00.02.06 0 - 187.4477.30 - 187.4477.30 - 17.66.5.4497 17.66.5.4497 0 - 187.4477.30 - 187.4477.31 - 17.66.5.4497 17.66.5.4497 0 - - 187.4477.30 - 17.56.5.4497 17.56.5.4497 0 - - - 27.05.369 - 27.406.577 - 27.600.30 28.52.61 0 - - - 166.677 5.72.203.490 - 17.66.5.449 18.52.600 0 - 17.500.30 166.677 5.72.203.490 - 27.666.54 18.52.660 1 - 17.67.723 166.677.72 2.66.667.77 2.66.667.77 2.66.66.77 2.66.66.72 2.66.66.72 2.66.66.72 2.66.66.72 2.66.66.72							1,078,625.14		*	1,078,625.14		×
0 0		α	925 224 21	889.872.20		1,815,096.41	656,911.34	89,156.12	a	746,067.46	1,069,028.95	268,312.87
0 18,74477.30 18,74477.30 1169.66.23 1169.66.23 15,465.3497 15,465.3497 6 - 0.9966513.83 - 187.467.73 17,566.300 76,566.30 76,5		α		9 152 542 00		9.152.542.00		572,033.88	-	572,033.88	8,580,508.13	•
0 0	III URAULIO EAUMAI UN	α		18.714.917.30		18,714.917.30	1	1,169,682.33		1,169,682.33	17,545,234.97	•
0 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.0000000 0.00000		α		6 998 513 83		6.998.513.83		437,407.11	r	437,407.11	6,561,106.72	
0 247,74,76 247,45,76 247,45,76 247,45,76 210,55,600 34,380,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 34,330,00 36,30,00 36,30,	LOADEL DACKNOE	α	0	100 000 00		100.000.00		12,500.00		12,500.00	87,500.00	
0 405.520.00 54.65.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.69.00 56.66.3 56.71 96.66.3 56.66.3 56.66.3 57.61.20 85.76.1 96.66.3 57.61.20 85.60.00 85.66.0 96.66.3	VValier Lariner	οα		24 745 76		24.745.76		3,093.22		3,093.22	21,652.54	
5 72,033.89 - 72,033.89 - 74,06.74 - 14,46.57 - 5 55.71 6 133,250.00 72,033.89 30,54.14 157.727 - 214,129.86 183,65.33 6 382,000.0 100,54.80 30,57.17 - 214,129.86 185,250.01 8 31,05.502.71 - - 32,01.05 100,54.80 30,57.173 416,05.78 415,27.20 8 1,227,375.00 100,54.80 30,57.173 416,07.28 30,53.03 30,53.03 30,54.33 8 1,227,375.00 100,55.04.80 30,57.173 416,07.78 30,53.04.30 30,54.14 30,57.173 416,07.78 415,27.20 415,27.20 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.24 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.23 415,27.24.39 415,27.23 415,27.24.39 415,	Oll heater	2 0	,	405 520.00		405,520.00		50,690.00	: 1	50,690.00	354,830.00	
6 165/200 83.156.10 83.156.10 83.55.00 83.55.01 83.55.03 83.55.03 6 81.55.000 - 181.55.000 - 181.55.02.1 - 83.55.03 - 83.55.03 6 81.55.502.1 - 3108.566.00 1.265.502.73 - 3078.548 33.57.419 - 158.539.23 6 81.55.502.1 - 181.55.502.1 - 320.566.61 1.261.539.23 - 158.539.23 6 81.55.502.1 - 181.65.502 - 320.566.61 1.261.539.23 - 158.533.23 6 3108.556.00 - 181.65.502 181.65.523.23 110.657.53 158.538.23 - 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.538.26 158.558.66 111.311.66 139.046 111.311.66 1113.716.66 111.311.66		u u		72 033 89		72.033.89		14,406.78	•	14,406.78	57,627.11	
6 382,000,00 180,554,00 180,554,00 150,573,00 151,73,49 151,230,232 8 3105,550,07 - - 3,105,550,07 - 3,154,153 1,61,397,12 1,61,397,12 1,50,666,23 8 116,77,355,00 - - - 3,105,550,00 165,735,39 1,61,371,66 393,03,43 9 1567,355,00 - - - 1,527,323 1,16,62,71 7,61,56,56,93 393,03,43 9 1667,355,00 - - - - 1,527,323 1,16,62,71 7,61,69,735,99 890,530,01 8 156,96,10 - - - - 1,530,60,01 32,74,34 1,13,71,60 220,943,02 8 1,530,640,0 - - - - 1,530,60,01 32,74,34 1,13,71,60 220,943,02 230,732 24,34,02 26,643,02 26,643,02 26,643,02 26,643,02 26,643,02 26,643,02 26,643,02 26,643,02 26,644,02 26,643,02 26,644	CTONIC CLITTINIC MACHINE /PHANCAPHY	o u	183 520 00	A A A A A A A A A A A A A A A A A A A		183,520.00	83,156,41	16,727.27	•	99,883.67	83,636.33	100,363.59
6 8 8 8 1255.502.71 3.338.600 1.537.5500 1.537.5500 1.537.5500 1.596.6543 1.596.5643 1.596.5463 1.596.5643 1.596.5643 1.596.5643 1.596.5643 1.596.5643 1.596.5643 1.596.5643 1.596.5643 1.596.5643		o u	382 000 00			382.000.00	180.554.88	33,574.19	•	214,129.06	167,870.94	201,445.13
0 3100.5600 3106.5600 3106.5600 158.738 1586.538.01 1586.568.17 1586.568.17 1586.568.17 1586.58.28 1482.788.01 1586.58.28 1482.788.01 1586.58.28 1482.788.01 1586.58.28 1482.788.01 1586.58.28 1482.788.01 1586.58.28 1482.788.01 1586.58.28 1586.58.28 1286.58.28.28.28		5 a	R 125 502 71	54		8.125.502.71	3.378.840.74	593,332.75		3,972,173.49	4,153,329.22	4,746,661,97
B 1.627.375.00 578.073.28 118.662.71 78.55.69 98.330.64 B 1.627.375.00 57.80.00 0.67.07.28 14.047.28 94.318.66 98.330.64 B 192.640.00 - 192.640.00 255.041.66 45.72.65 11.1371.66 239.363.04 B 349.370.00 - 192.646.00 255.646.00 255.44.55 254.65.04 236.952.02 B 1550.646.00 - 575.20.00 164.64.04 11.371.65 239.46.56 230.957.25 B 1550.646.00 - 1550.661.3 116.66.03 317.43.01 236.952.61 230.967.25 B 756.70.00 164.64.04 11.371.65 430.077.26 260.077.25 B 430.771.00 1537.60 178.74.41 337.43.04 149.256.00 266.56.66 B 756.666 178.74.41 337.43.04 149.266.00 256.96.30 42.04.77 B 736.666.04 13.575.00 182.74.4.1 337.43.04 256.96.32 42.04.77 <td>Druck butter at phangath site</td> <td>b a</td> <td>3 108 555 00</td> <td></td> <td></td> <td>3.108,556.00</td> <td>1,295,232.25</td> <td>226,665.47</td> <td></td> <td>1,521,897.72</td> <td>1,586,658.28</td> <td>1,813,323,75</td>	Druck butter at phangath site	b a	3 108 555 00			3.108,556.00	1,295,232.25	226,665.47		1,521,897.72	1,586,658.28	1,813,323,75
8 192,643.00 - 192,643.00 - 192,643.00 28,53.04 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 39,310.6 30,300.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,320.7 20 230,300.7 20 230,320.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 20 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,300.7 230,30.7 230,30.7 <td>Derrick Medinine at Driangath site</td> <td>o a</td> <td>1 627 375 00</td> <td></td> <td></td> <td>1.627.375.00</td> <td>678,073.28</td> <td>118,662.71</td> <td></td> <td>796,735.99</td> <td>830,639.01</td> <td>949,301.72</td>	Derrick Medinine at Driangath site	o a	1 627 375 00			1.627.375.00	678,073.28	118,662.71		796,735.99	830,639.01	949,301.72
8 340,820.00 • 340,820.00 75,730.3 32.732.62 111,371.65 32.05.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.63.03 32.06.66.03 32.06.007 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.66.03 32.06.67.03 32.06.67.03	Oriot blasting Macinine at briangant suc	οa	192 649 00			192.649.00	80.270.78	14,047.28		94,318.06	98,330.94	112,378.22
0 531,800.00 0 591,800.00 250,4416 45,856.04 20,807.10 230,932.00 angah site 8 44,978.00 - 591,800.00 155,016.73 130,753.04 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,233.0 236,033.35 236,030.35 236,033.35 236,033.35 236,033.35 236,033.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,030.35 236,033.35 236,033.35 236,033.35 </td <td>Wite Rope at Dilarigati sue</td> <td>5 a</td> <td>340 920 00</td> <td></td> <td></td> <td>340,920.00</td> <td>78,579.03</td> <td>32,792.62</td> <td>-</td> <td>111,371,65</td> <td>229,548.35</td> <td>262,340,97</td>	Wite Rope at Dilarigati sue	5 a	340 920 00			340,920.00	78,579.03	32,792.62	-	111,371,65	229,548.35	262,340,97
angentiele 8 $434,976,00$ - $434,978,00$ - $434,978,00$ - $434,978,00$ 198,763,48 $236,234$ $236,234$ $230,097,22$ $230,097,22$ $149,266,68$ $230,007,72$ $149,266,68$ $230,007,72$ $149,266,68$ $230,007,72$ $149,266,68$ $230,007,72$ $149,266,68$ $230,007,72$ $149,266,68$ $230,007,72$ $149,266,61$ $350,993,32$ $42,007,72$ $232,007,72$ $35,393,33$ $42,007,72$ $230,007,72$ $35,393,33$ $42,07,610$ $32,56,92,28$ $42,007,72$ $230,007,72$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,73$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,72$ $32,76,50,70$ $32,76,50,70$ $32,76,50,70$ $32,76,50,70$ $32,76,50,70$ $32,76,50,70$ $32,76,50,70$ $32,76,50,70$ $32,76,5,70$	Edge Cutting at bhangain site	οα	591 890 00			591,890.00	225.041.66	45.856.04		270,897.70	320,992.30	366,848.34
8 $1,330,648,00$ - $1,530,648,00$ - $1,530,648,00$ - $1,530,648,00$ - $1,530,648,00$ - $275,220,00$ $104,640,94$ $21,322,38$ $100,566,332$ $149,256,68$ $142,266,68$ $142,266,68$ $142,704,07$ $256,992,36$ $42,704,07$ $256,992,36$ $42,704,07$ $256,992,36$ $42,704,07$ $256,992,36$ $42,704,07$ $256,992,36$ $42,704,07$ $256,923,36$ $42,704,07$ $256,923,36$ $42,704,07$ $256,923,36$ $42,704,07$ $256,230,093,36$ $42,704,07$ $256,230,093,36$ $42,704,07$ $256,230,02$ $256,23,02,02$ $256,23,02,02$ $256,2$	Electric Installuon at Dialigani site	5 a	434 978 00			434,978.00	165,018.73	33,744,91		198,763.64	236,214.36	269,959.27
\vec{e} \vec{z} </td <td>Contro Prover Collimpresser at oriengant and</td> <td>0 00</td> <td>1 530.648.00</td> <td></td> <td></td> <td>1.530,648.00</td> <td>581,965.13</td> <td>118,585.36</td> <td></td> <td>700,550.48</td> <td>830,097.52</td> <td>948,682.88</td>	Contro Prover Collimpresser at oriengant and	0 00	1 530.648.00			1.530,648.00	581,965.13	118,585.36		700,550.48	830,097.52	948,682.88
$\vec{1}$	Data Machine at Bhandarh site	a	275.220.00		,	275,220.00	104,640.94	21,322.38		125,963.32	149,256.68	170,579.06
8 78,744,00 78,744,00 78,744,00 78,744,00 29,393,37 6,100.58 36,039,33 42,704,07 8 480,721,00 13,375,00 - 78,744,00 78,744,31 37,243,44 150,043,88 260,703,35 260,703,35 276,00 286,236,23 260,703,35 276,235,56,23 260,703,35 276,235,56,23 276,56,51 31,169,17 2,003,96,59 120,497,01 26,52,300 28,52,300	Mutti Cutter Blades at Bhannarh site	œ	780.000.00		- - 2	780,000.00	296,562.61	60,429.67		356,992.28	423,007.72	483,437.39
8 480.721.00 - 480.721.00 182.774.31 37.243.34 220.017.65 220.075.65 220.075.65 220.075.65 220.075.65 220.075.65 220.05.35 220.05.35 220.05.35 220.05.35 220.05.35 220.05.35 220.05.35 220.05.54 275.535.56 275.535.56 275.535.56 275.535.56 275.535.56 275.535.56 275.555.54 21.204.67003 22.056.55 21.204.6703 22.055.54 21.204.6703 22.055.54 21.204.6703 22.055.54 21.204.6503 21.204.6503 21.204.6503 21.204.6503 21.204.6503 21.204.6503 22.056.54 21.204.6503 21.204.6503 21.204.6503 21.204.6503 21.204.6503 21.204.6501 21.204.6501 21.652.6554 21.052.6554 21.052.6564 21.052.6564 21.052.6564 21.052.656 21.052.65654 21.052.65654 21.052.65654 21.052.65654 21.052.65654 21.05.42.9665.54 21.05.46.70.01 21.05.42.965.54 21.05.46.70.01 21.05.42.965.54 21.05.60.11 21.05.26.71.12 21.05.60.11 21.05.60.11 21.05.60.11.2 21.05.26.71.12	Trolly of Dhannarh site	a	78.744.00		4	78,744.00	29,939.34	6,100.58		36,039.93	42,704.07	48,804.66
8 4,389,063.00 13.375.00 - 4,402,438.00 1,256,891.01 393,193.37 1,650,084.38 2.752,353.62 5 3,208,485.00 13.375.00 - 3,208,455.00 1,702,656.17 301,169.77 2,003,805.63 1,204,679.07 6 70,716.00 5,762,711.86 - 70,716.00 32,552.00 9,541.00 2,2132.50 1,204,679.07 6 66,680.00 5,762,711.86 - 15,045.065.54 1,760.00 32,5742.50 5,696,50 10,5296,54 6 66,680.00 2,736.66 - 13,079.66 1,760.00 2,829.92 8,489.74 1angarh Site 8 - 325,000.00 - 325,000.00 210,970.01 2 72,28,731.89 - 187,930.986.61 46,118,899.21 11,026,041.25 5,744,90.47 13,984,677.128 1 2 2 2 2 2 2 2 2 2 2 2 2 3 4 3 3 4 3 <td>Mira Saw Machine at Rhandarh site</td> <td>000</td> <td>480.721.00</td> <td></td> <td></td> <td>480,721.00</td> <td>182,774.31</td> <td>37,243,34</td> <td></td> <td>220,017.65</td> <td>260,703.35</td> <td>297,946.69</td>	Mira Saw Machine at Rhandarh site	000	480.721.00			480,721.00	182,774.31	37,243,34		220,017.65	260,703.35	297,946.69
5 $3.208,485.00$ $ 3.208,485.00$ $1.204,679.07$ $3.208,485.00$ $1.204,679.07$ $3.208,485.00$ $1.204,679.07$ $3.208,485.00$ $3.258,2300$ $3.268,3300$ $3.268,2300$ $3.208,230$	Civil Work Rhandarh Site	00	4.389.063.00	13.375.00	,	4,402,438.00	1,256,891.01	393,193.37		1,650,084.38	2,752,353.62	3,132,171.99
4 70,716.00 - 70,716.00 32,552.00 9,541.00 42,093.00 28,628.750 3,04,687.50 <td>CAR FORTINER</td> <td>i un</td> <td>3,208,485.00</td> <td></td> <td></td> <td>3,208,485.00</td> <td>1,702,636.17</td> <td>301,169.77</td> <td></td> <td>2,003,805.93</td> <td>1,204,679.07</td> <td>1,505,848.83</td>	CAR FORTINER	i un	3,208,485.00			3,208,485.00	1,702,636.17	301,169.77		2,003,805.93	1,204,679.07	1,505,848.83
8 10,283,357,50 5,762,711,86 - 16,046,069,36 4,800,239,45 702,864,37 5,503,103,82 10,542,965,54 5 66,660,50 277,660,51 13,938,00 52,742,50 5,503,103,82 10,542,965,54 4 8,800,00 277,660,51 13,938,00 52,742,50 66,680,50 210,970,01 8 8,800,00 - 13,036,66 1,760,00 20,312,50 304,687,50 8 8,606,27,23 102,234,707,38 - 187,930,986,61 46,118,899,21 11,026,041,26 57,144,940,47 131,864,671,28 0 27,228,731,89 - 27,228,731,89 - 27,228,731,89 27,228,731,89 0 27,228,731,89 - 27,228,731,89 - 27,228,731,89 27,228,731,89 27,228,731,89 0 27,228,731,89 - 27,228,731,89 - 27,228,731,89 27,228,731,89 0 27,228,731,89 - 27,228,731,89 - 27,228,731,89 1 11,2955,014,126 27,228,731,89 <	Mono Block Pump Bhandarh Site	4	70,716.00			70,716.00	32,552.00	9,541.00		42,093.00	28,623,00	38,164.00
5 68,680.00 207,960.51 - 277,650.51 13,938.00 52.742.50 66,680.50 210,970.01 4 8,800.00 -4,279.66 - 13,079.66 1,760.00 2,829.92 24,689.92 34,837.50 8 8,800.00 - 25,000.00 - 235,000.00 2,829.92 24,589.92 34,687.50 8 5,596,279.23 102,234,707.38 - 187,30.986.51 45,118,899.21 11,026,041.25 57,144,940.47 131,864,671.28 1 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 1 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 1 112,925,011.12 102,234,707.38 - 27,228,731.89 - 27,228,731.89 1 112,925,011.12 102,234,707.38 - 27,228,731.89 - 27,228,731.89 1 112,925,011.12 102,234,707.38 - 27,228,731.89 - 27,228,731.89 </td <td>Hvdraulic Excavator (Bhandarh Site)</td> <td>80</td> <td>10,283,357.50</td> <td>5,762,711.86</td> <td>Ŧ</td> <td>16,046,069.36</td> <td>4,800,239.45</td> <td>702,864.37</td> <td></td> <td>5,503,103.82</td> <td>10,542,965.54</td> <td>5,483,118.05</td>	Hvdraulic Excavator (Bhandarh Site)	80	10,283,357.50	5,762,711.86	Ŧ	16,046,069.36	4,800,239.45	702,864.37		5,503,103.82	10,542,965.54	5,483,118.05
4 8,800.00 4,279.66 - 13,079.66 1,760.00 2,829.92 4,589.42 0,489.74 8 - 325,000.00 - 325,000.00 - 326,007 20,312.50 304,687.50 304,687.50 8 5,696,279.23 102,234,707.38 - 187,930,986.61 46,118,899.21 11,026,041.25 57,144,90.47 131,884,671.28 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89	Bhangarh Site Camera	5	69,690.00	207,960.51		277,650.51	13,938.00	52,742.50		66,680.50	210,9/0,01	7 040 00
8	Computer & Printer Bhandarh	4	8,800.00	4,279.66		13,079.66	1,760.00	2,829.92		4,589.92	8,489.74	1,040.00
85,696,279.23 102,234,707.38 187,930,986.61 46,118,899.21 11,026,041.25 57,144,940.47 137,864,671.28 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89	Brazing Machine Semi Automatic Bhandarh Site	80		325,000.00	÷	325,000.00		20,312,50		20,312.50	304,687,50	•
COGRESS COGRESS Comment Z7,228,731,89 Comment Z7,228,731,89 Comment Z7,228,731,89 Z7,228,	TOTAL (A)		85,696,279.23	102,234,707.38	594-C	187,930,986.61	46,118,899.21	11,026,041.25	•	57,144,940.47	131,864,671.28	40,656,005.16
T 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 112,925,011.12 102,234,707.38 - 215,159,718.50 46,118,899.21 11,026,041.25 57,144,940.47 159,093,403.17 1110,925,011.12 102,234,707.38 - 215,159,718.50 46,118,899.21 11,026,041.25 57,144,940.47 159,093,403.17	CAPITAL WORK IN PROGRESS											
z/.226,731.89 z/.226,731.89 z/.226,731.89 z/.226,731.89 z/.226,731.89 112,925,011.12 102,234,707.38 275,159,718.50 46,118,899.21 11,026,041.25 57/144,940.47 159,093,403.17 1112,925,011.12 102,234,707.38 215,159,718.50 46,118,899.21 11,026,041.25 57/144,940.47 159,093,403.17 1112,925,011.12 102,234,707.38 117,925,011.12 6,455,687.96 46,118,899.21 6,455,687.96			of the owned			70 000 704 00					27 228 731 89	27,228,731,89
27,228,731.89 - 27,228,731.89 - 27,228,731.89 - 27,228,731.89 112,925,011,12 102,234,707.38 - 215,159,718.50 46,118,899.21 11,026,041.25 - 57,144,940.47 159,093,403.17 1112,925,011,12 102,234,707.38 - 215,159,718.50 46,118,899.21 11,026,041.25 - 57,144,940.47 159,093,403.17	SPONGE IRON PLANT	×	51.228,131.88	-		201101077177						
112,925,011.12 102,234,707.38 215,159,718.50 46,118,899.21 11,026,041.25 57,144,940.47 159,093,403.17 111,072,073,472 04,077 05,040 04,077 04,077 05,040 04,077 04,047 05,040 04,077 04,077 05,040 04,077 04,077 05,040 04,077 04,077 05,040 04,077 05,040 04,077 04,047 05,040 04,077 04,047 <t< td=""><td>TOTAL (B)</td><td></td><td>27,228,731.89</td><td></td><td>•</td><td>27,228,731.89</td><td></td><td>•</td><td>•</td><td>3</td><td>27,228,731.89</td><td>27,228,731.89</td></t<>	TOTAL (B)		27,228,731.89		•	27,228,731.89		•	•	3	27,228,731.89	27,228,731.89
111,022,0121112 000,0112 000,012 000,012 000,012 000,012 000,012 000,010 000,010 000,010 000,000 000,010 000,000,000 000,000	COMPLEX (2.0)		110 005 011 10	102 234 707 38		215 159 718 50	_	11.026.041.25	•	57,144,940.47	159,093,403.17	67,884,737.05
	GRAND TOTAL (A+B)		21.110,025,211	04, 101, 101, 00 011, 011, 00		112 025 011 12	-	A 455 687 96		46 118 899 21	67.884.737.05	73.389.157.65



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Emerald Industries Ltd. Em

EMERALD INDUSTRIES LIMITED S-553 , Greater Kailash - II , New Delhi - 110048 Notes forming part of the Balance Sheet as at 31st March 2021

	Figures as at the end of the current period	Figures as at the end of the previous period
Note - 9		
Other Non Current Assets		
Advance for Machinery	27,628,834.37	26,867,261.37
Security Deposits	383,288.00	383,288.00
Advance for Land & Mines	59,477,860.00	6,012,860.00
	87,489,982.37	33,263,409.37
<u>Note - 10</u> Inventories		
(As taken, valued & Certified by the Management)		
Closing Stock	1,426,258.00	31,013,802.00
	1,426,258.00	31,013,802.00
Note - 11		
Trade Receivables (Unsecured, Considered good)	13,866,732.98	10,224,249.60
	13,866,732.98	10,224,249.60
<u>Note - 12</u> Cash and Bank Balance:		
Cash in hand	296,490.35	6,067.85
Balance with Central MP Kshetriya Gramin Bank	(2,038.00)	(2,038.00)
Balance with SBI C/A	13,274.25	13,274.25
ICICI Bank FDR (Net of OD against FDR)	32,859,906.00	
	33,167,632.60	17,304.10
<u>Note - 13</u> <u>Short Term Loans & Advances</u> (Unsecured, Considered good)		1
Advance to Staff	1,121,555.97	691,101.53
Advance for Site expenses	10,718,440.00	
Other Advances - recoverable in cash/kind	38,530,035.99	9,094,872.47
Input tax Credit (GST/VAT)	24,079,339.43	1,099,230.81
Marble Mine Advance Advance Income tax, TDS & TCS	5,213,247.00 7,702,477.50	
	87,365,095.89	16,104,651.81
	07,303,035.03	10,104,001.01



Emerald Industries Ltd N Director

Emerald Industries Ltd. anya ector

EMERALD INDUSTRIES LIMITED S-553, Greater Kailash - II, New Delhi - 110048

Notes forming part of the Profit & Loss Statement for the year ended 31st March 2021

	Figures during the current period	Figures during the previous period
Note - 14		
Other Receipts		
Interest on FDR	878,751.00	-
	878,751.00	
Note - 15		
Purchase of Finished , Semi finished & other products		
Iro ore & Other Purchases & Processing Exp.	166,079,647.19	19,294,059.22
Diesel	15,233,063.00	1,118,840.00
Oil & Lubricants	1,056,701.00	349,556.24
Repair & Rent for Machinery & building	10,892,499.07	3,207,707.43
Site Expenses	12,174,869.54	922,251.15
	205,436,779.80	24,892,414.04
<u>Note - 16</u> Change In Inventories		
Opening Balance (A)	31,013,802.00	28,800,557.00
Closing Stock (B)	1,426,258.00	31,013,802.00
Decrease/ (Increase) in stock [B-A]	29,587,544.00	(2,213,245.00)
<u>Note - 17</u> Employees Benefits Expenses		
Labour Wage Expense & Staff salary	11,545,777.00	6,279,192.00
Staff welfare	156,259.00	58,436.43
Director Remuneration & sitting fees	3,402,500.00	3,000,000.00
	15,104,536.00	9,337,628.43
<u>Note - 18</u> Other Expenses		
Insurance	375,180.00	390,416.69
Rates & taxes	864,176.80	128,596.00
Freight & Cartage	328,018.00	140,076.00
Advertisement Expenses	10,333.00	35,333.00
Audit Fee	50,000.00	35,000.00
Bank Charges	34,119.17	82,329.19
Misc. expenses	424,091.54	553,969.77
Postage & courier Exp.	55,320.24	18,201.00
Stationery exp.	57,498.29	8,716.00
Mobile & telephone Exp.	95,724.83	33,998.86
Travelling & Conveyance	1,092,329.11	223,817.73
Mess Expenses	328,857.35	170,749.29
Office exp.	177,300.72	121,028.00
Other Admin Expense	152,500.00	96,800.00
Consultancy & Professional charges	671,501.64	346,271.70
Donation exp.[80 G eligible]	254,900.00	65,500.00
	4,971,850.69	2,450,803.23



Emerald Industries Ltd Director

Emerald Industries Ltd. ctor Dir

EMERALD INDUSTRIES LIMITED S-553 , Greater Kailash - II , New Delhi – 110048 CIN : U36999DL1989PLC037300

NOTE 19 :SIGNIFICANT ACCOUNTING POLICIES ADOPTED IN PREPARATION OF FINANCIAL STATEMENTS AND NOTES TO ACCOUNTS For the year ended 31.03.2021

a) Basis Of Accounting

The financial statements are prepared under the historical cost convention, on an accrual basis and comply with the Accounting Standards (AS) notified by the Companies (Accounting Standards) Rules, 2006 (as amended), Company (Accounts) Rules, 2014 and other relevant provisions of the companies act 2013. The preparation of the financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates.

b) Fixed Assets

- Land: Value of Land includes cost of acquisition and related legal and registration expenses. Other expenditure incurred on acquisition of land viz. compensation in lieu of employment, commission etc. are treated as revenue expenditure.
- 2) Plant & Machinery: Plant & Machinery includes cost and expenses incurred for erection/installation and other attributable costs of bringing those assets to working conditions for their intended use including borrowing costs as per AS-16.

c) Depreciation:

Depreciation on tangible assets is provided on the straight line method over the useful lives of asset estimated by the management but limited to useful lives as prescribed under Part C of Schedule II of the Companies Act 2013.

The management has estimated the useful lives for the assets as per prudence and working life of the asset. For all class of Assets, based on Internal Assessment conducted by management, the useful lives as estimated best represents the life these assets will be available for use by management.

Hence the useful lives of few class assets is different from the useful lives as prescribed under Part C of Schedule II of the Companies Act 2013. Depreciation methods and useful lives shall be reviewed at each financial year end.

d) Inventory Valuation:

Inventory include the material / consumable stores, project in progress (WIP) and the completed projects. Inventory is valued at lower of cost or market value using the First in First out method. Stores and spares include loose tools. Material & consumable stores are at cost including all direct expenses incurred to bring the material to site, work in progress are at cost including material cost, services and other overheads related to projects under construction and completed works are at cost including material cost, services and other overheads related to complete works.



e) Provisions:

Provisions are recognized when the company has a present obligation as a result of a past event. It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement.

Recognition of Income and Expenditure: f)

Income and expenditure are generally recognized on accrual basis and provision is made for all known liabilities.

g) Taxation:

Provision of current income is made in accordance with the Income tax act, 1961. Deferred tax liabilities and assets are recognized at substantively enacted tax rates, subject to the consideration of prudence, on timing difference between taxable and accounting income that originate in one period and are capable of reversal in one or more period.

h) Investments:

Current investments are valued at the lower of cost and fair value as at the Balance Sheet date. Investments in Mutual funds, FD are considered as current investments. Non- Current investments are valued at cost.

i) Borrowing Cost:

Borrowing cost directly attributable to the acquisition or construction of qualifying assets is capitalized. Other borrowing costs are recognized as expenses in the period in which they are incurred in line with AS-16.

j) Auditors' Remuneration:

Particulars	Amount (Rs)	
For Statutory Audit	40,000.00	
For Taxation Matters	10,000.00	
Total	50,000.00	

Date :28th-November- 2021



For Board of Directors Director

Director