




Man Infra Contracts LLP			
BALANCE SHEET AS AT MARCH 31, 2022			
	Particulars	Note No.	As at March 31, 2022
			₹ ₹
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Partners capital</b>		
	(a) Partners capital account	2.01	1,00,000
	(b) Partners current account	2.02	-
	(c) Reserves and Surplus	2.03	(22,15,297) (21,15,297)
(2)	<b>Non-current liabilities</b>		
	(a) Long term provisions	2.06	1,19,222 1,19,222
(3)	<b>Current liabilities</b>		
	(a) Short-term borrowings	2.07	49,45,00,000
	(b) Trade payables	2.08	6,57,29,595
	(c) Other current liabilities	2.09	26,47,118
	(d) Short-term provisions	2.06	1,78,962 56,30,55,675
	<b>TOTAL</b>		<b>56,10,59,600</b>
<b>II.</b>	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Fixed assets		
	(i) Tangible assets	2.04	1,07,032 1,07,032
	(b) Deferred tax assets (net)	2.05	88,181
	(c) Long term loans and advances	2.12	19,63,321
	(d) Other non-current assets	2.13	10,00,000 31,58,534
(2)	<b>Current assets</b>		
	(a) Inventories	2.10	54,74,99,245
	(b) Cash and Bank balances	2.11	96,47,293
	(c) Short-term loans and advances	2.12	7,10,760
	(d) Other current assets	2.13	43,768 55,79,01,066
	<b>TOTAL</b>		<b>56,10,59,600</b>
<p>Significant Accounting Policies 1</p> <p>Refer accompanying notes. These notes are an integral part of the Financial Statement</p>			
<p>For Man Infra Contracts LLP</p> <div>  <p><b>MANAN P SHAH</b> DESIGNATED PARTNER DIN NO : 06500239</p> </div> <div>  <p><b>KETAN VYAS</b> DESIGNATED PARTNER DIN NO : 00181237</p> </div> <div>  </div> <p>Place: Mumbai Date: 10th May, 2022</p>			

**Man Infra Contracts LLP**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022**


	Particulars	Note No.	For the Year Ended March 31, 2022
I.	Revenue from Operation		₹ -
II.	Other Income	2.14	16,28,798
III.	<b>Total Revenue</b>		<b>16,28,798</b>
IV.	<b>Expenses:</b>		
	Cost of materials consumed / sold	2.16.1	2,26,753
	Changes in inventories of work in progress	2.15	(54,74,74,701)
	Cost of Land/Development Rights/Premiums	2.16.4	34,63,10,800
	Employee benefits expense	2.16.2	33,36,323
	Finance costs	2.16.5	7,96,513
	Sub contract / labour charges	2.16.3	27,195
	Depreciation	2.04	7,320
	Other expenses	2.16.6	20,07,02,074
	<b>Total Expenses</b>		<b>39,32,277</b>
V.	Profit before exceptional and extraordinary items and tax ( III - IV )		<b>(23,03,479)</b>
VI.	Exceptional items		-
VII.	Profit before extraordinary items and tax ( V + VI )		<b>(23,03,479)</b>
VIII.	Extraordinary Items		-
IX.	Profit before tax ( VII - VIII )		<b>(23,03,479)</b>
X.	Tax expense: Deferred tax		(88,182)
XI.	Profit (Loss) for the period from continuing operations ( IX - X )		<b>(22,15,297)</b>
XII.	Profits / (Loss) from Discontinuing operations (after tax)		-
XIII.	Profit / (Loss) for the period ( XI + XII )		<b>(22,15,297)</b>


Significant Accounting Policies

1

Refer accompanying notes. These notes are an integral part of the Financial Statement

**For Man Infra Contracts LLP**

  
**MANAN P SHAH**  
DESIGNATED PARTNER  
DIN NO : 06500239

  
**KETAN VYAS**  
DESIGNATED PARTNER  
DIN NO : 00181237



**Place: Mumbai**


**Date: 10th May, 2022**

**Man Infra Contracts LLP**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022**

Particulars	For the Year Ended March 31, 2022
₹	
<b><u>A. Cash Flow from Operating Activities :</u></b>	
Net Profit after Exceptional Items and Before Tax	(23,03,479)
Adjustments :	
Less: Gain on redemption of Mutual fund units	(6,07,171)
Less: Interest Income	(10,21,627)
Add: Depreciation	7,320
Add : Finance Costs	7,96,513
<b>Operating Profit/(Loss) before Working Capital Changes</b>	<b>(31,28,444)</b>
Adjustments for :	
(Increase) / Decrease in Inventories	(54,74,99,241)
(Increase) / Decrease in Loans and Advances	(25,73,234)
Increase / (Decrease) in Trade Payables and Other Liabilities	6,86,74,896
<b>Cash Generated from / (used in) Operations</b>	<b>(48,45,26,023)</b>
Less : Taxes Paid (net of refunds received)	-
<b>Net Cash from / (used in) Operating Activities</b>	<b>(48,45,26,023)</b>
<b><u>B. Cash Flow from Investing Activities :</u></b>	
Purchase of fixed assets including intangible assets and capital advances	(1,14,352)
Changes in fixed deposits other than Cash and Cash equivalents	(10,00,000)
Interest received	8,77,012
Investments in Mutuals funds	(11,99,94,000)
Redemption of Investment in Mutual fund	11,99,94,000
Gain on redemption of Mutual fund units	6,07,170
<b>Net Cash from / (used in) Investing Activities</b>	<b>3,69,830</b>
<b><u>C. Cash Flow from Financing Activities :</u></b>	
Unsecured Loan taken from Partners	41,85,00,000
Unsecured Loan taken from Others	17,30,00,000
Unsecured Loan repaid to Others	(9,70,00,000)
Capital Withdrawn	7,096
Finance Costs	(7,96,513)
<b>Net Cash (used in) / realised from Financing Activities</b>	<b>49,37,10,583</b>
<b>Net increase / (Decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>95,54,390</b>
<b>Cash and Cash equivalents at the beginning of the year</b>	<b>92,903</b>
<b>(Decrease) / Increase as above</b>	<b>95,54,390</b>
<b>Cash and Cash equivalents at the end of the year</b>	<b>96,47,293</b>
<b>Components of Closing Cash And Cash equivalents</b>	<b>As at March 31, 2022</b>
Cash on Hand	6,457
Balance in Current accounts with Scheduled Banks	96,40,836
<b>Total Cash and Cash equivalents</b>	<b>96,47,293</b>
Cash and Cash equivalents as above	96,47,293
<b>Cash and Bank balances at the end of the Year</b>	<b>96,47,293</b>

For Man Infra Contracts LLP

  
**MANAN P SHAH**  
DESIGNATED PARTNER  
DIN NO : 06500239

  
**KETAN VYAS**  
DESIGNATED PARTNER  
DIN NO : 00181237



Place: Mumbai  
Date: 10th May, 2022

## Note

**1.1 Corporate information**

MAN INFRA CONTRACTS LLP is a limited liability partnership, registered under the Limited liability partnership Act, 2008. incorporated on November 16, 2016. The LLP is engaged in Business of Real Estate activities.

**Significant accounting policies****1.2 Basis of accounting and preparation of Financial Statements**

The Financial Statements have been prepared on accrual basis under the historical cost convention and in accordance with the applicable accounting standards prescribed by The Institute of Chartered Accountants Of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

**1.3 Use of Estimates:**

The preparation of Financial Statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**1.4 Impairments:**

The carrying amounts of assets are reviewed at each balance sheet date when required to assess whether they are recorded in excess of their recoverable amounts, and where carrying values exceed this estimated recoverable amount, assets are written down to their recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the assets are reflected at the recoverable amount.

**1.5 Inventories**

A. 'Incomplete projects' (Work in Progress) are stated at Cost or Net Realizable Value, whichever is lower. 'Incomplete projects' include costs of incomplete properties for which the LLP has not entered into sale agreements. 'Incomplete projects' also include initial project costs that relate directly to a (prospective) project, incurred for the purpose of securing the project. These costs are recognized as expenditure for the year in which they are incurred unless they are separately identifiable and it is probable that the respective project will be obtained.

B. Finished properties are stated at Cost or Net Realizable Value, whichever is lower.

C. All other inventory (including Transferable Development Rights) is stated at Cost or Net Realizable Value, whichever is lower.

Costs included in inventory include costs incurred up to the completion of the project viz. cost of land, materials, services and other expenses (including borrowing costs) attributable to the projects.

**1.6 Cash and cash equivalents**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

**1.7 Cash flow statement**

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the LLP are segregated based on the available information.

**1.8 Tangible fixed assets**

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project.





**1.9 Revenue recognition**

Construction revenue has been recognised on percentage completion method (which compares of Land cost in proportion to percentage of completion of construction) provided the following thresholds have been met:

- (a) All Critical approvals necessary for the commencement have been obtained.
- (b) The expenditure incurred on construction and development cost is not less than 25 per cent of the total estimated construction and development costs.
- (c) At least 25 percent of the saleable project area is secured by contracts or agreement with buyers; and
- (d) At least 10 percent of the allotment / agreement value is realised at the reporting date in respect of such contracts and it is reasonable to expect that the parties to such contracts will comply with the payment terms as defined in the contracts.

**1.10 Other income**

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

**1.11 Investments**

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

**1.12 Employee Benefits**

The LLP has provided for gratuity & bonus for employees. Actuarial gains / losses are immediately taken to the Profit and Loss account and are not deferred. The LLP has requested the actuarial valuer to consider the total tenure of the employees including the years worked in the Group. The valuation is therefore done based on the total number of years of service in the Group. The gratuity provision is reduced to the extent of provisions made in the books of the Group.

**1.13 Borrowing costs**

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets less interest earned on the temporary investment.

**1.14 Taxes on income**

Tax expense comprises of current tax & deferred tax. Deferred tax are accounted for in accordance with Accounting Standard 22 on "Accounting for Taxes on Income", (AS 22) issued by the Institute of Chartered Accountants of India. Current tax is measured at the amount expected to be paid to/recovered from the tax authorities, using the applicable tax rates. Deferred tax assets and liabilities are recognized for future tax consequences attributable to timing differences between taxable income and accounting income that are capable of reversal in one or more subsequent years and are measured using relevant enacted tax rates. The carrying amount of deferred tax assets at each Balance sheet date is reduced to the extent that it is no longer reasonably certain that sufficient future taxable income will be available against which the deferred tax asset can be realized.

**1.15 Provisions and contingencies**

A provision is recognised when the LLP has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

Contingent assets are neither recognized nor disclosed in the Financial Statements.

FOR MAN INFRA CONTRACTS LLP

  
Manan P Shah  
Designated Partner  
DIN : 06500239

  
Ketan Vyas  
Designated Partner  
DIN : 00181237

Date: May 10, 2022



**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**2 NOTES ON ACCOUNTS:**

**2.01 Partners Capital Account**

Particulars	Share of Profit Ratio	As at March 31, 2022
Ila Haresh Vyas	5.00%	5,000
Kapil Vinod Vyas	5.00%	5,000
Ketan Vinod Vyas	5.00%	5,000
Man Infraconstruction Ltd	70.00%	70,000
Manan Dhruv Vyas	5.00%	5,000
Yash Urvish Vora	10.00%	10,000
	<b>100.00%</b>	<b>1,00,000</b>

**2.02 Partners Current Account**

Particulars	As at March 31, 2022				
	Share of Profit Ratio	Opening Balance	Profit/(Loss) transferred	Capital Received/(Withdrawn)	Closing Balance
Rajiv N Sheth	1.00%	(3,548)	-	3,548	-
Amit P Bhansali	1.00%	(3,548)	-	3,548	-
	<b>2.00%</b>	<b>(7,096)</b>	<b>-</b>	<b>7,096</b>	<b>-</b>

**2.03 Reserves and Surplus**

Particulars	As at March 31, 2022			
	Opening Balance	Transferred to Partner's Capital Account	Profit/(Loss) For the Year	Closing Balance
Profit and Loss Account	-	-	(22,15,297)	(22,15,297)
	-	-	(22,15,297)	(22,15,297)



**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**2.04 - Fixed Assets**

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	As at April 1, 2021	Additions during the year	Deductions during the year	As at March 31, 2022	As at April 1, 2021	Provided for the year	As at March 31, 2022	As at March 31, 2021
<b>Tangible Assets :</b>								
Computers		1,14,352	-	1,14,352		7,320	7,320	-
<b>Total</b>	-	<b>1,14,352</b>	<b>-</b>	<b>1,14,352</b>	-	<b>7,320</b>	<b>7,320</b>	<b>-</b>
<b>Previous year</b>								-

**Man Infra Contracts LLP**  
**WORKING OF DEPRECIATION U/S 32 (Period 01.04.2021 to 31.03.2022) :**

Particulars	Depr eciati on %	Opening WDV 1st April, 2021	ADD:USE>=18 0 DAYS	ADD: USE<180 DAYS	Deduction	Other Deductions	Balance	Depreciation for the Period	Closing WDV 31.03.2022	STCG u/s 50(1)
Computers	40%		-	1,14,352	-	-	1,14,352	22,870	91,482	
<b>Total</b>		-	-	<b>1,14,352</b>	<b>-</b>	<b>-</b>	<b>1,14,352</b>	<b>22,870</b>	<b>91,482</b>	<b>-</b>



**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**2.05 Deferred Tax Assets (Net)**

Particulars	As at March 31, 2022
<b>Deferred tax asset</b>	
Provision for Bonus	55,836
Provision for Gratuity	37,197
On difference between book balance and tax balance of fixed assets	(4,852)
<b>Gross deferred tax asset</b>	<b>88,181</b>
<b>Net deferred tax asset</b>	<b>88,181</b>

**2.06 Provisions**

Particulars	Non Current (Long term) As at March 31, 2022	Current (Short term) As at March 31, 2022
<u>Provision for Employee benefits :</u>		
Provision for Bonus	-	1,78,962
Provision for Gratuity (Refer Note No.2.19)	1,19,222	-
	<b>1,19,222</b>	<b>1,78,962</b>

**2.07 Borrowings**

Particulars	Non Current (Long term) As at March 31, 2022	Current (Short term) As at March 31, 2022
<b>Unsecured : (**)</b>		
Loans From Partners	-	45,15,00,000
Loans from Others	-	4,30,00,000
	<b>-</b>	<b>49,45,00,000</b>

**2.08 Trade Payables**

Particulars	As at March 31, 2022
Trade Payables - Current	6,57,29,595
	<b>6,57,29,595</b>





## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

## 2.09 Other Liabilities

	Non Current (Long term)	Current (Short term)
Particulars	As at March 31, 2022	As at March 31, 2022
Salary and Employee benefits payable	-	6,14,622
Duties and Taxes	-	20,24,396
Other Payables	-	8,100
	-	26,47,118

## 2.10 Inventories

Particulars	As at March 31, 2022
Stock of Construction Materials	24,544
Project Work in Progress	54,74,74,701
	54,74,99,245

## 2.11 Cash and Bank balances

Particulars	As at March 31, 2022
<b>Cash and cash equivalents</b>	
<u>Balances with Banks</u>	
On current accounts & autosweep accounts	96,40,836
Cash on Hand	6,457
	96,47,293

## 2.12 Loans and Advances

	Non - Current (Long term)	Current (Short term)
Particulars	As at March 31, 2022	As at March 31, 2022
<b>Deposits</b>		
Security Deposits	-	5,00,000
<b>Other Loans and Advances</b>		
Advances	-	2,08,483
Taxes Paid (net of provision)	1,00,847	
Prepaid Expenses	18,62,474	2,277
	19,63,321	7,10,760

## 2.13 Other Assets

	Non - Current (Long term)	Current (Short term)
Particulars	As at March 31, 2022	As at March 31, 2022
Fixed deposit with Bank	10,00,000	-
Accrued Interest On Deposits with Bank	-	43,768
	10,00,000	43,768



**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**2.14 Other income**

**Particulars**

**For the Year Ended March 31, 2022**

Interest on Fixed Deposit	10,21,627
Gains on Sale of Units of Mutual Funds	6,07,171
	<u>16,28,798</u>

**2.15 Changes in inventories of finished goods, work in progress and stock - in -trade**

**Particulars**

**For the Year Ended March 31, 2022**

(Increase)/Decrease in Project Work in Progress	(54,74,74,701)
	<u>(54,74,74,701)</u>

**2.16 Expenses**

**Particulars**

**For the Year Ended March 31, 2022**

**Cost of Materials consumed / sold**

**2.16.1 Opening Stock**

Add: Purchases

2,51,297

2,51,297

Less: Closing Stock

24,544

2,26,753

**2.16.2 Employee Benefit Expenses**

Salaries, Wages and Bonus

31,90,663

Gratuity

1,19,222

Workmen and Staff welfare expenses

26,438

33,36,323

**2.16.3 Sub contract / labour charges**

Labour Contract

20,000

Labour Job

7,195

27,195

**2.16.4 Cost of Land/Development Rights/Premiums**

Purchase of Development Rights

2,72,57,300

MHADA- FSI Premium

31,90,53,500

34,63,10,800

**Particulars**

**For the Year Ended March 31, 2022**

**2.16.5 Finance Costs**

Bank Guarantee charges

3,46,513

Other Processing costs

4,50,000

7,96,513



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

## 2.16.6 Other Expenses

Particulars	For the Year Ended March 31, 2022
<b>Direct Cost</b>	
Redevelopment Related Charges	4,24,11,866
Site Expenses	1,02,084
Hiring Charges	3,776
Power & Fuel Expenses	18,260
Professional Fees	33,08,972
Security Service Charges	4,26,391
Water Charges	2,240
MCGM - Construction	62,08,938
MHADA - Construction	11,31,72,700
Shifting Charges	8,80,000
Alternate Accomodation Expense	2,47,35,957
Brokerage on Alternate Accomodation Expense	73,89,295
Soil Investigation charges	2,29,333
<b>Particulars</b>	<b>For the Year Ended March 31, 2022</b>
<b>Indirect Cost</b>	
Site Expenses	500.00
Printing & Stationery	19,298
Postage & telephone expenses	601
Repairs- Others	140
Office Expenses	67,411
Motor car expenses	1,920
Rates, Taxes & Duties	5,350
Registration charges-Electricity	12,600.00
Travelling & Conveyance Expenses	51,875
Insurance Charges	723
Legal & Professional Fees	12,01,535
Computer and Software expenses	16,284
Stamp Duty On Mutual Fund	6,000
Rera Registration charges	10,885
Auditors remuneration (Excluding Service tax)	8,850
Miscellaneous Expenses	800
Bank Charges	7,601
<b>Advertising and Sales Promotion</b>	
Advertisement and Publicity	17,766
Sales Promotion	3,82,122
	<b>20,07,02,074</b>



**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

- 2.17 As per the intimation available with the Entity, there are no Micro and Small Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006, to whom the Company owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made. This information regarding Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information available with the Entity.

**2.18 Contingent liabilities and contingent assets**

**Particulars**

**For the Year Ended March 31, 2022**

**Contingent liabilities**

Bank Guarantees given to Others

12,00,00,000

**12,00,00,000**

**2.19 Employee Benefits:**

The Company's defined benefit plans consists of Gratuity as per the Gratuity Act 1972. The Company has not funded the liability as on March 31, 2022. Disclosures required as per Accounting Standard 15 in respect of defined benefit plan is as under :

**Particulars**

**Defined benefit Plan Gratuity**

**For the Year Ended March 31, 2022**

**2.19.1 Amounts in the balance sheet:**

Liabilities	1,19,222
Assets	-
Net Liability	1,19,222
Present value of unfunded obligations	1,19,222

**2.19.2 Amounts in the Statement of Profit and Loss :**

Net actuarial losses/ (gains) recognized in the year	1,39,047
Net Obligation of other group companies	(19,825)
Total, included in 'employee benefit expense'	1,19,222

**2.19.3 Reconciliation of defined benefit Obligation**

Actuarial Losses / (gains)	1,39,047
Net Obligation of other group companies	(19,825)
Closing Defined Benefit obligation	1,19,222

**2.19.4 Actuarial Assumptions**

Discount Rate (per annum)	6.90%
Annual Increase in Salary	10.00%
Attrition Rate	7.70%
Mortality	

**Indian Assured Lives Mortality  
(2012-2014) ult**





**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

2.20 The Limited Liabilities Partnership operations predominantly consist of Real Estate activities. Hence there are no reportable segments under Accounting Standard-17. During the year under report, the Limited Liability Partnership has engaged in its business only within India and not in any other Country. The conditions prevailing in India being uniform, no separate geographical disclosures are considered necessary.

2.21 Disclosure required pursuant to Accounting Standard - 18 "Related Party Disclosures" prescribed by the

2.21.1 Names of related parties and related party relationship-where control exists :

Partner :	Man Infraconstruction Limited Ketan Vinod Vyas Kapil Vinod Vyas Yash Urvish Vora Ila Haresh Vyas Manan Dhruv Vyas
Relatives of partner and/or Key Management personnel :	Dhruv Somalal Vyas Haresh Somalal Vyas

2.21.2 Related Party Transactions:

Particulars	For the Year Ended March 31, 2022
<b>Capital Introduced during the year</b>	<b>1,28,000</b>
Man Infraconstruction Limited	98,000
Ketan Vinod Vyas	5,000
Kapil Vinod Vyas	5,000
Yash Urvish Vora	10,000
Ila Haresh Vyas	5,000
Manan Dhruv Vyas	5,000
<b>Capital Withdrawn during the year</b>	<b>28,000</b>
Man Infraconstruction Limited	28,000
<b>Loan Taken From</b>	<b>59,15,00,000</b>
Man Infraconstruction Limited	27,70,00,000
Manan Dhruv Vyas	7,60,00,000
Yash Urvish Vora	6,55,00,000
Dhruv Somalal Vyas	6,50,00,000
Haresh Somalal Vyas	7,50,00,000
Ila Haresh Vyas	3,30,00,000
<b>Loan Repaid to</b>	<b>9,70,00,000</b>
Dhruv Somalal Vyas	6,50,00,000
Haresh Somalal Vyas	3,20,00,000
<b>Bank Guarantee Charges</b>	<b>18,61,000</b>
Man Infraconstruction Limited	18,61,000
<b>Bank Guarantee given by</b>	<b>12,00,00,000</b>
Man Infraconstruction Limited	12,00,00,000



**Man Infra Contracts LLP**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**Particulars**

**For the Year Ended March 31, 2022**

**Outstanding Payables included in :**

<b>Unsecured Loan</b>	<b>49,45,00,000</b>
Man Infraconstruction Limited	27,70,00,000
Manan Dhruv Vyas	7,60,00,000
Yash Urwish Vora	6,55,00,000
Hareesh Somalal Vyas	4,30,00,000
Ila Hareesh Vyas	3,30,00,000

**Guarantees and Collaterals:**

Man Infraconstruction Limited	<b>12,00,00,000</b>
	<b>12,00,00,000</b>

2.22 Man Infra Contracts LLP became subsidiary of Man Infraconstruction Limited w.e.f. 23rd, August, 2021.

As per our report of even date

**For Man Infra Contracts LLP**

  
**MANAN P SHAH**  
DESIGNATED PARTNER  
DIN NO : 06500239

  
**KETAN VYAS**  
DESIGNATED PARTNER  
DIN NO : 00181237

**Place: Mumbai**  
**Date: 10th May, 2022**

