

INDEPENDENT AUDITOR'S REPORT

To the Partners of Manmantra Infracon LLP

Report on the Financial Statements

We have audited the accompanying Financial Statements of Manmantra Infracon LLP ("the LLP"), which comprises of the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Designated Partners of the LLP are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). This responsibility includes the design, implementation and maintenance of internal control 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 conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. 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 control relevant to the LLP's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, 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.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the LLP as at March 31, 2022;
- b) in the case of the Profit and Loss Account, of the loss for the year ended on that date; and
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

For Shaparia Mehta & Associates LLP

Chartered Accountants

(Firm's Registration No.- 112350W / W-100051)


Saumil Shaparia

Partner

Membership No.- 156604

UDIN: 22156604AJERYB7176

Place of Signature: Mumbai

Date: May 09, 2022



MANMANTRA INFRACON LLP
BALANCE SHEET AS AT MARCH 31, 2022

Particulars	Note No.	As at March 31, 2022		As at March 31, 2021	
		₹	₹	₹	₹
I. EQUITY AND LIABILITIES					
(1) Partners capital					
(a) Partners Fixed capital accounts	2.01	1,00,00,000		1,00,00,000	
(b) Reserves & Surplus	2.02	7,53,256	1,07,53,256	10,55,531	1,10,55,531
(2) Non-current liabilities		-		-	
(3) Current liabilities					
(a) Trade payables	2.05	-		9,20,588	
(b) Other current liabilities	2.06	1,78,637		2,79,00,291	
(c) Short-term provisions	2.04	-	1,78,637	88,404	2,89,09,283
TOTAL			1,09,31,893		3,99,64,814
II. ASSETS					
(1) Non-current assets					
(a) Deferred tax assets (net)	2.03	3,817		24,564	
(b) Long term loans and advances	2.07	48,44,044	48,47,861	56,87,731	57,12,295
(2) Current assets					
(a) Trade receivables	2.08	-		7,12,500	
(b) Cash and Bank balances	2.09	55,47,163		3,30,14,945	
(c) Short-term loans and advances	2.07	5,25,072		5,25,074	
(d) Other current assets	2.10	11,797	60,84,032	-	3,42,52,519
TOTAL			1,09,31,893		3,99,64,814

Summary of significant accounting policies 1

Refer accompanying notes. These notes are an integral part of the financial statements.

As per our report of even date

FOR SHAPARIA MEHTA & ASSOCIATES LLP

Chartered Accountants

Registration No. 112350W / W-100051

Saumil Shaparia
Saumil Shaparia

Partner

Membership No.156604



Place : Mumbai

Dated : May 09, 2022

FOR MANMANTRA INFRACON LLP

Suketu R. Shah

Suketu R. Shah

Designated Partner

DIN No : 00063124

Place : Mumbai

Dated : May 09, 2022

Ashok R. Miyani

Ashok R. Miyani

Designated Partner

DIN No : 03165566



MANMANTRA INFRACON LLP
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

	Particulars	Note No.	For the Year Ended March 31, 2022	For the Year ended March 31, 2021
I.	Revenue from Operations	2.11	₹ -	₹ 20,55,96,250
II.	Other Income	2.12	2,19,642	19,92,589
III.	Total Revenue		2,19,642	20,75,88,839
IV.	Expenses:			
	Cost of materials consumed / sold	2.13.1	-	2,400
	Employee benefits expense	2.13.2	4,764	10,03,106
	Finance costs	2.13.3	4,960	8,27,197
	Sub contract / labour charges		21,580	1,08,480
	Other expenses	2.13.4	5,29,293	10,04,727
	Total Expenses		5,60,597	29,45,910
V.	Profit before exceptional and extraordinary items and tax (III - IV)		(3,40,955)	20,46,42,930
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V + VI)		(3,40,955)	20,46,42,930
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII - VIII)		(3,40,955)	20,46,42,930
X.	Tax expense:			
	(1) Current tax (for the year)		-	2,51,47,516
	(2) Current tax (relating to prior years)		(59,426)	-
	(3) Deferred tax		20,746	(5,845)
XI.	Profit (Loss) for the period from continuing operations (IX - X)		(3,02,275)	17,95,01,259
XII.	Profits / (Loss) from Discontinuing operations (after tax)		-	-
XIII.	Profit / (Loss) for the period (XI + XII)		(3,02,275)	17,95,01,259

Summary of significant accounting policies I

Refer accompanying notes. These notes are an integral part of the financial statements.

As per our report of even date

FOR SHAPARIA MEHTA & ASSOCIATES LLP

Chartered Accountants

Registration No. 112350W / W-100051

Saumil Shaparia

Saumil Shaparia

Partner

Membership No.156604



Place : Mumbai

Dated : May 09, 2022

FOR MANMANTRA INFRACON LLP

Suketu R. Shah

Suketu R. Shah

Designated Partner

DIN No : 00063124

Ashok R. Miyani

Ashok R. Miyani






Designated Partner

DIN No : 03165566

Place : Mumbai

Dated : May 09, 2022



MANMANTRA INFRACON LLP CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022		
Particulars	For the Year Ended March 31, 2022	For The Year Ended March 31, 2021
A. Cash Flow from Operating Activities :	₹	₹
Profit Before Tax	(3,40,955)	20,46,42,930
Adjustments :		
Less : Net (gain) / loss on sale of assets	-	1,940
Less : Interest Income	(2,04,504)	(10,22,532)
Add : Balance Written Off/Written Back	(14,978)	(7,55,538)
Add : Finance Costs	4,960	8,27,177
Operating Profit/(Loss) before Working Capital Changes	(5,55,478)	20,36,93,977
Adjustments for :		
(Increase) / Decrease in Inventories	-	2,400
(Increase) / Decrease in Loans and Advances	9,17,219	23,22,841
(Increase) / Decrease in Other Current Assets	-	3,00,000
(Increase) / Decrease in Trade Receivable	7,12,500	4,63,87,500
Increase / (Decrease) in Trade Payables and Other Liabilities	(2,87,05,995)	2,77,53,713
Cash Generated from / (used in) Operations	(2,76,31,754)	28,04,60,431
Less : Taxes Paid (net of refunds received)	-	1,80,39,756
Net Cash from / (used in) Operating Activities	(2,76,31,754)	26,24,20,675
B. Cash Flow from Investing Activities :		
Interest received	1,68,932	10,04,846
Net Cash from / (used in) Investing Activities	1,68,932	10,04,846
C. Cash Flow from Financing Activities :		
Unsecured Loan taken from Partners	-	1,60,00,000
Unsecured Loan repaid to partners	-	(18,33,00,000)
Capital Withdrawn	-	(8,40,00,000)
Finance Costs	(4,960)	(197)
Net Cash (used in) / realised from Financing Activities	(4,960)	(25,13,00,197)
Net increase / (Decrease) in Cash and Cash equivalents (A+B+C)	(2,74,67,782)	1,21,25,324
Cash and cash equivalents at the beginning of the year	3,30,14,945	2,08,89,621
(Decrease) / Increase as above	(2,74,67,782)	1,21,25,324
Cash and cash equivalents at the end of the year	55,47,163	3,30,14,945
Components of Closing Cash And Cash equivalents	As at March 31, 2022	As at March 31, 2021
Cash on Hand	-	-
Balance in Current accounts and Auto Sweep Accounts with Scheduled Banks	55,47,163	3,30,14,945
Balance in Deposit accounts with Scheduled Banks With Original maturity of less than three months	-	-
Total Cash and Cash equivalents	55,47,163	3,30,14,945
As per our report of even date		
FOR SHAPARIA MEHTA & ASSOCIATES LLP Chartered Accountants Registration No. 112350W / W-100051  Saumil Shaparia Partner Membership No.156604  Place : Mumbai Dated : May 09, 2022	FOR MANMANTRA INFRACON LLP  Suketu R. Shah Designated Partner DIN No : 00063124  Ashok R. Miyani Designated Partner DIN No : 03165566 Place : Mumbai Dated : May 09, 2022 	

MAN MANTRA INFRACON LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FINANCIAL STATEMENT

1.00 Corporate information

MANMANTRA INFRACON LLP is a Limited Liability Partnership Firm incorporated in 20th December, 2011. The company is engaged in the business of Real Estate activities.

Significant accounting policies

1.01 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.

1.02 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.

1.03 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.

1.04 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.

1.05 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 Firm are segregated based on the available information.

1.06 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.

1.07 Other income

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

1.08 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.

1.09 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.



1.10 Employee benefits

The Firm 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.

1.11 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.

1.12 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.

1.13 Provisions and contingencies

A provision is recognised when the Firm 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 MANMANTRA INFRACON LLP



Suketu R. Shah
Designated Partner
DIN No : 00063124



Ashok R. Miyani
Designated Partner
DIN No : 03165566

Place : Mumbai
Dated : May 09, 2022



MANMANTRA INFRACON LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2 NOTES ON ACCOUNTS:

2.01 Partners Capital Accounts

Particulars	Share of Profit Ratio	As at March 31, 2022	Share of Profit Ratio	As at March 31, 2021
		₹		₹
Man Infraconstruction Limited	60.00%	60,00,000	60.00%	60,00,000
Ketan Ratilal Miyani	11.00%	11,00,000	11.00%	11,00,000
Ashok Ratilal Miyani	9.00%	9,00,000	9.00%	9,00,000
Smita Mithani	10.00%	10,00,000	10.00%	10,00,000
Vijay Mithani	10.00%	10,00,000	10.00%	10,00,000
		<u>1,00,00,000</u>		<u>1,00,00,000</u>

2.02 Reserves and Surplus

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Profit / (Loss) Account		
Opening Balance	10,55,531	(5,60,23,484)
Add : Net Profit / (Loss) after tax transferred from Statement of Profit & Loss	<u>(3,02,275)</u>	<u>17,95,01,259</u>
Amount available for Appropriations	7,53,256	12,34,77,774.93
Less: Share of Profit Distributed	-	(12,24,22,244)
	<u>7,53,256</u>	<u>10,55,531</u>

2.03 Deferred Tax Assets (Net)

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Adjustments on account of gratuity provisions	3,817	8,387
Adjustments on account of bonus provisions	-	16,178
Net deferred tax asset	<u>3,817</u>	<u>24,564</u>

2.04 Provisions

Particulars	Non Current (Long term)		Current (Short term)	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
	₹	₹	₹	₹
Provision for Taxation (Net)	-	-	-	9,673
<u>Provision for Employee benefits :</u>				
Provision for Bonus	-	-	-	51,851
Provision for Gratuity	-	-	-	26,880
	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,404</u>

2.05 Trade Payables

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Trade Payables - Current	-	9,20,588
	<u>-</u>	<u>9,20,588</u>

2.06 Other Current Liabilities

Particulars	As at March 31, 2022	As at March 31, 2021
	₹	₹
Employee benefits payable	-	1,28,781
Duties and Taxes	6,200	2,76,56,473
Other Payables	1,60,199	1,15,037
Provision for Gratuity	12,238	-
	<u>1,78,637</u>	<u>2,79,00,291</u>



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MANMANTRA INFRACON LLP

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.07 Loans and Advances

Particulars	Non - Current (Long term)		Current (Short term)	
	As at	As at	As at	As at
	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
	₹	₹	₹	₹
Other Loans and Advances				
Advances for purchase of flat	43,67,143	52,84,358	-	-
Taxes Paid (net of provision)	4,76,901	4,03,373	3,45,448	3,45,450
Other Duties & Taxes	-	-	1,79,624	1,79,624
	<u>48,44,044</u>	<u>56,87,731</u>	<u>5,25,072</u>	<u>5,25,074</u>

2.08 Trade Receivables

Particulars	As at	As at
	March 31, 2022	March 31, 2021
	₹	₹
Other Trade Receivables		
Unsecured, considered good	-	7,12,500
	<u>-</u>	<u>7,12,500</u>

2.09 Cash and Bank balances

Particulars	As at	As at
	March 31, 2022	March 31, 2021
	₹	₹
Cash and cash equivalent		
<u>Balances with Banks</u>		
On current accounts and auto sweep accounts	55,47,163	3,30,14,945
	<u>55,47,163</u>	<u>3,30,14,945</u>

2.10 Other Current Assets

Particulars	As at	As at
	March 31, 2022	March 31, 2021
	₹	₹
Accrued Interest on Fixed Deposits	11,797	-
	<u>11,797</u>	<u>-</u>



MANMANTRA INFRACON LLP
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.11 Revenue From Operations

Particulars	For The Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
Revenue From Operations - Sales	-	-
Other Operating Income :		
Received From Customers	-	80,000
Professional And Consultancy Fees	-	3,26,85,000
Income From Brokerage Commission	-	17,28,31,250
	-	20,55,96,250

2.12 Other Income

Particulars	For The Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
Interest Income		
Interest on Fixed Deposit	2,04,504	4,48,662
Balance Written Back	15,138	9,68,395
Other Income (Miscellaneous)	-	1,662
Interest on Income Tax refund	-	5,73,870
	2,19,642	19,92,589

2.13 Expenses

Particulars	For The Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
2.13.1 Cost of Materials consumed / sold		
Opening Stock	-	2,400
Add: Purchases	-	-
	-	2,400
Add: Carriage Inwards	-	2,400
Less: Closing Stock	-	-
	-	2,400
2.13.2 Employee Benefit Expenses		
Salaries, Wages and Bonus	-	9,71,708
Gratuity	4,764	31,398
	4,764	10,03,106
2.13.3 Finance Costs		
Interest Expense		
Interest on Taxes	4,960	8,27,197
	4,960	8,27,197



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.13.4 Other Expenses

Particulars	For The Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
Direct Cost		
Site Expenses	-	200
Repairs & Maintenance Others - Site	-	84,480
MCGM Costs	24,498	-
Administrative & General Expenses		
Printing & Stationery	-	350
Registration Charges	30,000	1,00,590
Scanning Charges	3,400	-
Office Expenses	2,310	6,100
CGST/SGST/Service Tax Expenses	4	2,56,608
Rates, Taxes & Duties	3,315	4,118
Travelling & Conveyance Expenses	460	17,940
Legal & Professional Fees	2,02,662	1,94,620
Auditors remuneration (Excluding Service tax)	1,43,910	1,22,600
Balance Written off	160	2,12,857
Bank Charges	17	2,324
Loss on sale of assets	-	1,940
Rent & Maintenance Expenses	1,18,558	-
	5,29,293	10,04,727

2.14 In the opinion of the management, Loans and Advances and other Assets have a realisable value in the ordinary course of business, not less than the amount at which they are stated in the balance sheet and provision for all known liabilities and doubtful assets have been made.

2.15 Payment to Auditors :

Auditors' remuneration

Particulars	For The Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
Statutory Audit Fees	49,500	49,500
Tax Audit Fees and Taxation Matters	12,500	45,000
Others	81,910	28,100
	1,43,910	1,22,600

2.16 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.



MANMANTRA INFRACON LLP

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.17 Disclosure required pursuant to Accounting Standard - 18 "Related Party Disclosures" prescribed by the Companies (Accounting Standards) Rules, 2006

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

a. Partners :	Ashok Ratilal Miyani Ketan Ratilal Miyani Man Infraconstruction Limited Smita U Mithani Vijay V Mithani
b. Persons having Significant Influence	Parag K Shah Mansi P Shah
c. Fellow Subsidiary / Associates	MICL Developers LLP Atmosphere Realty Private Limited

2.17.2 Related Party Transactions:

Particulars	For The Year Ended March 31, 2022	For the Year Ended March 31, 2021
	₹	₹
Loan Taken From	-	1,60,00,000
Smita U Mithani	-	95,00,000
Vijay V Mithani	-	65,00,000
Loan Repaid	-	18,33,00,000
Man Infraconstruction Ltd	-	13,11,00,000
Ashok Ratilal Miyani	-	1,17,90,000
Ketan Ratilal Miyani	-	2,04,10,000
Smita U Mithani	-	1,16,50,000
Vijay V Mithani	-	83,50,000
Professional And Consultancy Fees Income	-	3,26,85,000
Atmosphere Realty Private Limited	-	3,26,85,000
Brokerage and Commission	-	1,50,00,000
Atmosphere Realty Private Limited	-	1,50,00,000
Advances Given	-	8,24,448
MICL Developers LLP	-	8,24,448
Capital Withdrawal	-	8,40,00,000
Man Infraconstruction Ltd	-	5,04,00,000
Ashok Ratilal Miyani	-	75,60,000
Ketan Ratilal Miyani	-	92,40,000
Smita U Mithani	-	84,00,000
Vijay V Mithani	-	84,00,000

(Credits and debits in the nature of reimbursement are not included above)


2.18 Previous year figures are regrouped and rearranged wherever necessary to make them comparable with those of the current year.

As per our report of even date

FOR SHAPARIA MEHTA & ASSOCIATES LLP

Chartered Accountants

Registration No. 112350W / W-100051


Saumil Shaparia
Partner
Membership No. 156604



Place : Mumbai
Dated : May 09, 2022

FOR MANMANTRA INFRACON LLP



Suketu R. Shah
Designated Partner
DIN No : 00063124

Place : Mumbai
Dated : May 09, 2022


Ashok R. Miyani
Designated Partner
DIN No : 03165566

