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10/10/21

**M/S CAPRICORN HIGHRISE PRIVATE
LIMITED**

**AUDITED
BALANCE SHEET
&
PROFIT & LOSS ACCOUNT**

FOR THE YEAR ENDED ON 31ST MARCH, 2021

AUDITORS

DALUKA & CO.
Chartered Accountants

CAPRICORN HIGHRISE PRIVATE LIMITED

Accounting Year : 2020-21

Assessment Year : 2021-2022

Computation of Taxable Income and Income Tax thereon

| | Amount (₹) | Amount (₹) | Amount (₹) |
|---|----------------------|---------------|---------------|
| <u>Income from Business</u> | | | |
| Net Profit as per Profit & Loss Account | -11,11,535.58 | | |
| <u>Add : Disallowance of Expenses</u> | | | |
| Late Fees GST | 12,850.00 | | |
| Expenses Not for Business (House Property-Property Tax) | 7,45,630.00 | | |
| Depreciation as per Profit & Loss Account | 6,04,391.00 | | |
| | 2,51,335.42 | | |
| Less : Income Chargeable under Other Head (Rental Income) | 5,39,492.00 | | |
| Less : Depreciation as per Income Tax Act | 2,79,206.41 | -5,67,362.99 | |
| Net Loss from Business | | -5,67,362.99 | -5,67,362.99 |
| <u>Income From House Property</u> | | | |
| Rental Income | | 5,39,492.00 | |
| Less : Property Tax Paid | | 7,45,630.00 | |
| | | -2,06,138.00 | |
| Less : Standard Deduction @30% | | - | |
| Gross Total Income | | -2,06,138.00 | -2,06,138.00 |
| | | | -7,73,500.99 |
| | | | -7,73,500.99 |
| | | | -7,73,500.00 |
| | Net Taxable Income | | |
| | Rounded Off U/S 288A | | |

Computation of Tax Liability under Income Tax Act

| | | |
|--|---|---|
| Tax liability on Business & Profession | - | - |
| <u>Add : Education Cess</u> | | |
| Education Cess @3% | - | - |
| Secondary & Higher Education Cess @1% | - | - |
| Tax Liabilities | - | - |
| Less: MAT Credit Adjusted | - | - |
| Net Tax Liability | - | - |
| <u>Add : Interest</u> | | |
| U/S 234 B&C | - | - |
| Net Tax Payable | - | - |
| <u>Less : Advance Tax & TDS</u> | | |
| Advance Tax | - | - |
| Tax Deducted at Source | - | - |
| Net Tax Payable | - | - |
| Less : Self Assessment Tax Paid U/S 140A | - | - |
| Net Tax Payable/Refundable | - | - |

Computation of Book Profit and Tax U/S 115JB

| | | |
|---|------|-------------|
| Net Profit as per Profit & Loss Account (before Income Tax) | | -1111535.58 |
| Less: <u>Lower of b/f Business Loss Or Unabsorbed Depreciation</u> | | |
| B/F Business Loss | 0.00 | |
| Unabsorbed Depreciation | 0.00 | 0.00 |
| Book Profit | 0.00 | -1111535.58 |
| Computation of Tax Liability under Section 115JB (15% of Book Profit) | | 0.00 |
| Add: Education Cess | | 0.00 |
| Net Tax Payable under MAT (Rounded off) | | 0.00 |

CAPRICORN HIGHRISE PVT. LTD.

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED
Assessment Year: 2021-22
AS PER INCOME TAX ACT

Annexure - B

PARTICULARS

| | Rate of Depreciation | Opening Balance as on 01.04.2020 | Addition | Date of Addition | Sale of Assets | Total | Depreciation For the Year | Balance As on 31.3.2021 |
|-------------------|----------------------|----------------------------------|-------------|------------------|----------------|--------------|---------------------------|-------------------------|
| AC | 7.50% | - | 69,645.00 | 23-11-2020 | - | 69,645.00 | 5,223.38 | 64,421.63 |
| AC | 7.50% | - | 96,605.00 | 15-03-2021 | - | 96,605.00 | 7,245.38 | 89,359.63 |
| Car | 15.00% | 5,46,938.45 | - | - | - | 5,46,938.45 | 82,040.77 | 4,64,897.68 |
| | | 5,46,938.45 | 1,66,250.00 | - | - | 7,13,188.45 | 94,509.52 | 6,18,678.93 |
| Monitor | 40.00% | - | 4,339.00 | 06-08-2020 | - | 4,339.00 | 1,735.60 | 2,603.40 |
| Monitor | 40.00% | - | 3,999.00 | 44,050.00 | - | 3,999.00 | 1,599.60 | 2,399.40 |
| | | - | 8,338.00 | 44,050.00 | - | 8,338.00 | 3,335.20 | 5,002.80 |
| Furniture Fixture | 10.00% | 15,54,118.01 | - | - | - | 15,54,118.01 | 1,55,411.80 | 13,98,706.21 |
| | 10.00% | - | 81,000.00 | 10-07-2020 | - | 81,000.00 | 8,100.00 | 72,900.00 |
| | 10.00% | - | 3,205.36 | 06-08-2020 | - | 3,205.36 | 320.54 | 2,884.82 |
| | 10.00% | - | 24,738.96 | 06-08-2020 | - | 24,738.96 | 2,473.90 | 22,265.06 |
| | 10.00% | - | 2,372.05 | 07-08-2020 | - | 2,372.05 | 237.21 | 2,134.85 |
| | 10.00% | - | 2,372.07 | 07-08-2020 | - | 2,372.07 | 237.21 | 2,134.86 |
| | 10.00% | - | 10,790.00 | 08-08-2020 | - | 10,790.00 | 1,079.00 | 9,711.00 |
| | 10.00% | - | 10,790.00 | 08-08-2020 | - | 10,790.00 | 1,079.00 | 9,711.00 |
| | 10.00% | - | 4,490.68 | 01-09-2020 | - | 4,490.68 | 449.07 | 4,041.61 |
| | 10.00% | - | 4,490.68 | 01-09-2020 | - | 4,490.68 | 449.07 | 4,041.61 |
| | 10.00% | - | 11,864.40 | 01-09-2020 | - | 11,864.40 | 1,186.44 | 10,677.96 |
| | 10.00% | - | 33,000.00 | 25-09-2020 | - | 33,000.00 | 3,300.00 | 29,700.00 |
| | 10.00% | - | 12,925.00 | 29-09-2020 | - | 12,925.00 | 1,292.50 | 11,632.50 |
| | 5.00% | - | 5,158.92 | 02-10-2020 | - | 5,158.92 | 257.95 | 4,900.97 |
| | 5.00% | - | 61,973.33 | 01-01-2021 | - | 61,973.33 | 3,098.67 | 58,874.66 |
| | 5.00% | - | 32,627.12 | 04-01-2021 | - | 32,627.12 | 1,631.36 | 30,995.76 |
| | 5.00% | - | 10,000.00 | 07-01-2021 | - | 10,000.00 | 500.00 | 9,500.00 |
| | 5.00% | - | 5,160.00 | 03-03-2021 | - | 5,160.00 | 258.00 | 4,902.00 |
| | | 15,54,118.01 | 3,16,958.57 | | - | 18,71,076.58 | 1,81,361.69 | 16,89,714.89 |
| | Total | 21,01,056.46 | 4,91,546.57 | | - | 25,92,603.03 | 2,79,206.41 | 23,13,396.62 |

CAPRICORN HIGHRISE PVT. LTD.
 DIRECTOR
 15-5-2022

DIRECTOR'S REPORT

TO THE MEMBERS OF CAPRICORN HIGHRISE PRIVATE LIMITED

Your Directors are pleased to present the 15th Annual Report and the Audited Accounts of the company for the financial year ended 31st March 2021.

1. FINANCIAL SUMMARY

(Amount in Rs.)

| Particulars | As at the end of 2021 | As at the end of 2020 |
|---|-----------------------|-----------------------|
| Revenue from Operations | 40,20,923.24 | 28,38,706.15 |
| Other Income | 2,784.00 | 47.99 |
| Total Income | 40,23,707.24 | 28,38,754.14 |
| Total Expenses | 51,35,242.82 | 26,81,880.72 |
| Profit or Loss before Exceptional and Extraordinary Items and Tax | (11,11,535.58) | 1,56,873.42 |
| Less: Exceptional Items | ----- | ----- |
| Less: Extraordinary Items | ----- | ----- |
| Profit or Loss before Tax | (11,11,535.58) | 1,56,873.42 |
| Less: Current Tax | ----- | 24772 |
| MAT | ----- | 2292 |
| Deferred Tax | (14,733.68) | (1,06,015.00) |
| Income Tax of earlier Years | ----- | 450 |
| Profit or Loss After Tax | (10,96,801.90) | 2,35,374.42 |
| Add: Balance as per Last Balance Sheet | (43,35,143.63) | (4570518.05) |
| Less: Transfer to Reserves | ----- | ----- |
| Balance transferred to Balance Sheet | (54,31,945.60) | (43,35,143.63) |

2. DIVIDEND

The Board of Directors of the company does not recommend any dividend for the period.

3. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year.

4. PARTICULARS OF EMPLOYEES

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

CAPRICORN HIGHRISE PVT. LTD.

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

DIRECTOR

6. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO.

The provisions of Sec 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or outflow during the year under review.

8. STATEMENTS CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any risk management policy as the elements of risk threatening the Company's existence is very minimal.

CHANGE IN NATURE OF BUSINESS

There is no change in the nature of the business of the Company.

10. INTERNAL FINANCIAL CONTROL SYSTEM AND ITS ADEQUACY

Your Company has adequate Internal Financial Control systems in all areas of operation. The Company's internal control systems are commensurate with its size and nature of its operations. Your Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial disclosures. Services of internal and external auditors are utilized from time to time, as also in-house expertise and resources. Your Company continuously upgrades these systems in line with the best available practices.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013.

The company has granted loan to a party which is covered under the provisions of section 186 of the Companies Act 2013 during the year under review the details of which has been duly reflected in the Financial statement.

12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review but there was some transactions made between the related parties, disclosure for which are made in the notes to financial statements.

CAPRICORN HIGHRISE PVT. LTD.

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

DIRECTOR

13. CORPORATE SOCIAL RESPONSIBILITY

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within the purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

14. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS.

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

15. SHARE CAPITAL

The Paid up Equity Share Capital as on 31st March 2021 was Rs. 12.775 lakhs. During the year under review, your company has not issued any shares.

16. COMPANY POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES.

The Provision of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the company and hence the company has not devised any policy relating to appointment of Directors, payment of Managerial Remuneration, Directors qualifications, positive attributes, independence of Directors and other related matter as provided under section 178(3) of Companies Act 2013.

17. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW.

The Company has conducted 5 Board meetings during the financial year under review.

18. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility statement:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed during along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis;
- e) The company being unlisted, sub clause (e) of Section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the company; and
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CAPRICORN HIGHRISE PRIVATE LIMITED

CIN: U70101WB2005PTC102071

CAPRICORN WILLOWS, 1ST FLOOR, 73 MANIK BANDYOPADHYAY SARANI, KOLKATA

Email: anuburman@gmail.com

19. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The company does not have any Subsidiary, joint venture or Associate company during the year under review.

20. DEPOSITS

The company has neither accepted nor renewed any deposits during the year under review.

21. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Directors are not liable to retire by rotation therefore the provision related to re-appointment do not apply.

22. AUDITORS

M/s DALUKA & CO. Chartered Accountants were appointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held in the year 2018 and are eligible for reappointment, subject to ratification of members at ensuing Annual General Meeting of the company. The Company has received a letter from auditors to the effect that their appointment, if made, would be within the prescribed limits under Section 141(3) (g) of the companies Act, 2013.

23. AUDITOR'S REPORT

Notes on the Accounts referred to in Auditors Report are self explanatory and thereof do not call for any further clarification.

24. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants and various Governmental Authorities for their continued support extended to your Companies Activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your company.

FOR AND ON BEHALF OF BOARD OF DIRECTORS

CAPRICORN HIGHRISE PVT. LTD.

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

DIRECTOR

Place :

Date:

Director

Director

INDEPENDENT AUDITORS' REPORT

To The Members Of Capricorn Highrise Private Limited.

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Capricorn Highrise Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March, 2021 and its loss and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In the audit of the current period, we doesn't have observed any key audit matters required to be reported separately.

Other Matters

Further to the continuous spreading of COVID -19 across India has resulted in restrictions on a physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI).

As a result of the above, the audit was carried out based on remote access of the data as provided by the management. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management that the data provided for our audit purposes is correct, complete, reliable, and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

Information other than the financial statements and auditors' report thereon

The company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the continue as a going concern, disclosing, as applicable, matters related to going concern and using financial statements, management is responsible for assessing the Company's ability to the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 the Cash Flow Statement, dealt with by this report are in agreement with the books of account;
 - d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company does not have any pending litigations which would impact its financial position;
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

For Daluka & Co.
Chartered Accountants


(KAILASH DALUKA)

Partner

M.NO. 058551

FRN: 0323542E

UDIN : 22058551A AAAA3 1162

Place : Kolkata

Date : 06/11/21

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

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **Capricorn Highrise Private Limited** of even date)

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

- a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b. The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- c. According to the information and explanation given to us, the company is not in possession of any immovable property.

2. According to the information and explanation given to us, In respect of its inventories, the inventory of the company has been physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on physical verification between physical stock and the book records.

3. According to the information and explanation given to us, the company has not granted loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties Covered in the register maintained under 189 of the Companies Act 2013, in respect of which:

- a. The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.
- b. The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations.
- c. There is no overdue amount remaining outstanding as at the year-end.

4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

5. According to the information and explanations given to us, the Company has not accepted any deposits from the public within the provisions of section 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules made there under.

6. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

7. According to the information and explanations given to us, in respect of statutory dues:

- a. As per the records of the company, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities however, there have been slight delay in few cases.

According to the information and explanations given to us, there were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues in arrears as at March 31, 2021 for a period of more than six months from the date they became payable.

- b. There are no dues in respect of income tax, duty of customs, cess and other material statutory dues which have not been deposited with the appropriate authorities, to the extent applicable, on account of any dispute.

8. 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 and banks. The Company has not borrowed any funds from the government.
9. In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under paragraph 3 (ix) of the Order is not applicable to the Company.
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. In our opinion and according to the information and explanations given to us, the Company has paid / provided managerial remuneration, if any, in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company and hence reporting under paragraph 3 (xii) of the Order is not applicable to the Company.
13. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
14. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.
15. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
16. The Company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.

For Daluka & Co.
Chartered Accountants



(KAILASH DALUKA)

Partner

M.NO. 058551

FRN: 0323542E

UDIN : 22058551AAAAA71162

Place : Kolkata

Date : 06/11/21

CAPRICORN HIGHRISE PRIVATE LIMITED
73 MANICK BANDHOPADHYAY SARANI
KOLKATA-700040
E-mail:- anuburman@gmail.com
CIN: U70101WB2005PTC102071
BALANCE SHEET

(Amt in Rs.)

| Particulars | Note No. | As at | As at |
|--|----------|----------------------|----------------------|
| | | 31-03-2021 | 31-03-2020 |
| A EQUITY AND LIABILITIES | | | |
| 1 Shareholders' funds | | | |
| (a) Share capital | 2 | 12,77,500.00 | 12,77,500.00 |
| (b) Reserves and surplus | 3 | 169,40,554.40 | 180,37,356.37 |
| | | 182,18,054.40 | 193,14,856.37 |
| 2 Share application money pending allotment | | - | - |
| 3 Non-current liabilities | | | |
| (a) Long-term borrowings | 4 | 172,19,834.00 | 160,84,554.00 |
| (b) Deferred Tax liability (Net) | 5 | - | - |
| | | 172,19,834.00 | 160,84,554.00 |
| 4 Current liabilities | | | |
| (a) Short-term borrowings | 6 | 149,74,669.91 | 84,42,677.91 |
| (b) Trade payables | 7 | | |
| (i) Dues of Micro, Small & Medium Ent. | | | |
| (ii) Dues of creditors other than Micro, Small & Medium Ent. | | 12,44,956.66 | 9,99,004.88 |
| (c) Other current liabilities | 8 | 5,66,564.97 | 3,21,286.79 |
| (d) Short-term provisions | 9 | - | - |
| | | 167,86,191.54 | 97,62,969.58 |
| TOTAL (1+2+3+4) | | 522,24,079.94 | 451,62,379.95 |
| B ASSETS | | | |
| 1 Non-current assets | | | |
| (a) Property, Plant and Equipment | 10 | | |
| (i) Tangible assets | | 17,45,317.10 | 18,58,160.84 |
| (ii) Intangible assets | | - | - |
| (iii) Capital work-in-progress | | - | - |
| | | 17,45,317.10 | 18,58,160.84 |
| (b) Deferred tax assets (Net) | 5 | 1,47,700.68 | 1,32,967.00 |
| (c) Long-term loans and advances | 11 | - | 1,86,543.74 |
| | | 18,93,017.78 | 21,77,671.58 |
| 2 Current assets | | | |
| (a) Inventories | 12 | 459,22,728.06 | 389,09,419.06 |
| (b) Trade receivables | 13 | 78,252.03 | 88,463.00 |
| (c) Cash and cash equivalents | 14 | 5,03,312.05 | 6,34,065.97 |
| (d) Balances with Bank other than (c) | | - | - |
| (e) Short-term loans and advances | 15 | 4,95,548.02 | 1,71,002.24 |
| (f) Other current assets | 16 | 33,31,222.00 | 31,81,758.00 |
| | | 503,31,062.16 | 429,84,708.27 |
| TOTAL (1+2) | | 522,24,079.94 | 451,62,379.85 |

Significant Accounting Policies

The accompanying notes 1 to 27 are an integral part of the Financial Statements

Signed in Terms of our Attached Report of even date

For DALUKA & CO.

Chartered Accountants

(Kailash Daluka)

Partner

M.No. 058551

FRN : 0323542E

Place : Kolkata

Dated. 06/11/21

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED
73 MANICK BANDHOPADHYAY SARANI
KOLKATA - 700040
E-mail:- anuburman@gmail.com
CIN: U70101WB2005PTC102071

STATEMENT OF PROFIT & LOSS ACCOUNT

(Amt in Rs.)

| Particulars | Note No. | For the year ended | For the year ended |
|---|----------|--------------------|--------------------|
| | | 31-03-2021 | 31-03-2020 |
| A REVENUE | | | |
| 1 Revenue from operations (gross) | 17 | 40,20,923.24 | 28,38,706.15 |
| 2 Other income | 18 | 2,784.00 | 47.99 |
| 3 Total revenue (1+2) | | 40,23,707.24 | 28,38,754.14 |
| B EXPENSES | | | |
| Purchase | 19 | 16,07,472.92 | 3,42,714.40 |
| Cost of Construction | 20 | 45,67,860.51 | 27,84,573.52 |
| Changes in inventories of finished goods, Stock-in-Trade & Work In Progress | 21 | (70,13,309.00) | (59,74,261.67) |
| Employee benefit expenses | 22 | 22,08,800.00 | 16,46,132.00 |
| Finance Costs | 23 | 20,05,460.00 | 32,76,459.11 |
| Depreciation and amortisation expense | 24 | 6,04,391.00 | 3,65,737.00 |
| Other expenses | 25 | 11,54,567.39 | 2,40,526.36 |
| 4 Total expenses | | 51,35,242.82 | 26,81,880.72 |
| 5 Profit / (Loss) before tax (3-4) | | (11,11,535.58) | 1,56,873.42 |
| 6 Tax expense: | | | |
| Current Tax | | - | 24,772.00 |
| MAT Adjustment | | - | 2,292.00 |
| Deferred Tax (Asset)/Liability | | (14,733.68) | (1,06,015.00) |
| Income Tax of earlier years | | - | 450.00 |
| Total Tax Expenses | | (14,733.68) | (78,501.00) |
| 7 Profit / (Loss) after tax (5-6) | | (10,96,801.90) | 2,35,374.42 |
| 8 Earnings per share (of Rs. 10/- each): | 26 | | |
| Basic | | (8.59) | 1.84 |
| Diluted | | (8.59) | 1.84 |

The accompanying notes 1 to 27 are an integral part of the Financial Statements

Signed in Terms of our Attached Report of even date
For DALUKA & CO.
Chartered Accountants


(Kailash Daluka)
Partner
M.No. 058551
FRN : 0323542E

Place : Kolkata
Dated: 06/11/21

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

M/S CAPRICORN HIGHRISE PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH, 2021

Note No. 1 : SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of Financial Statements

The financial statements are prepared and presented under the historical cost convention on accrual basis of accounting in accordance with the generally accepted accounting principles in India ("GAAP"), applicable GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use

2. Use of estimates

The preparation of the financial statements are in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

3. Property, plant and equipment:

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and arrangements arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow the entity and the cost can be measured reliably.

Depreciation on property, plant and equipment is provided using WDV method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognized

4. Borrowings Cost:

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

5. Inventories:

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of purchase cost and other overheads, net of recoverable taxes, incurred in bringing them to their respective present location and condition.

Employee Benefits:

Short Term Employee Benefits:

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period when the employee render the services.

7. Revenue Recognition:

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Revenue is recognised only if the following conditions are satisfied:

- The Company has transferred risks and rewards incidental to ownership to the customer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- It is probable that the economic benefit associated with the transaction will flow to the Company; and
- It can be reliably measured and it is reasonable to expect ultimate collection.

Revenue from operations includes sale of goods and services measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates and excluding taxes or duties collected on behalf of the government.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Dividends Income is recognised when the Company's right to receive the payment has been established.

8. Treatment of Expenses :

All expenses are accounted for on accrual basis.

9. Taxation:

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In this case, the tax is also recognised in other comprehensive income and equity. -

Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period



Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements

11. Earnings Per Share :

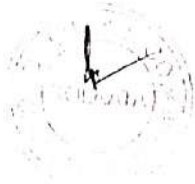
The Company reports basic and diluted earnings per equity share in accordance with Accounting Standard-20, "Earnings per Share". Basic earnings per equity share are computed by dividing net profit after tax attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings during the year adjusted for effects of all dilutive potential equity shares per equity share is computed using the weighted average number of equity shares and dilutive potential equity shares outstanding during the year.

12. Dues to Micro, Small and Medium Enterprises:

The Company has no dues to micro and small enterprises during the year ended 31st March, 2021.

13. Cash and cash equivalents:

Cash and cash equivalents includes cash in hand and deposits with any qualifying financial institution, repayable on demand or maturing within three months of the date of acquisition and which are subject to an insignificant risk of change in value.



CAPRICORN HIGHRISE PRIVATE LIMITED
Notes forming part of the financial statements

Note No. 2 : Share Capital

2.1 : Share Capital

| Particulars | As at 31-03-2021 | As at 31-03-2021 | As at 31-03-2020 | As at 31-03-2020 |
|---|------------------|------------------|------------------|------------------|
| | No of Shares | Amount in Rs. | No of Shares | Amount in Rs. |
| (a) Authorised Ordinary Equity Shares of Rs. 10/- each* | 1,50,000 | 15,00,000 | 1,50,000 | 15,00,000 |
| (b) Issued, Subscribed & Paid Up Ordinary Equity Shares of Rs. 10/- each* | 1,27,750 | 12,77,500 | 1,27,750 | 12,77,500 |
| Total | 1,27,750 | 12,77,500 | 1,27,750 | 12,77,500 |

2.2 : Reconciliation of number of Ordinary shares outstanding

| Particulars | As at 31-03-2021 | As at 31-03-2021 | As at 31-03-2020 | As at 31-03-2020 |
|---|------------------|------------------|------------------|------------------|
| | No of Shares | Amount in Rs. | No of Shares | Amount in Rs. |
| Shares Outstanding at the beginning of the period | 1,27,750 | 12,77,500 | 1,27,750 | 12,77,500 |
| Add : Shares issued during the year* | - | - | - | - |
| Shares Outstanding at the end of the year | 1,27,750 | 12,77,500 | 1,27,750 | 12,77,500 |

2.3 : Terms / rights attached to equity shares As Restated :

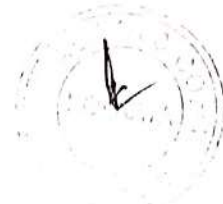
-The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

-The final dividend declared, if any, is subject to the approval of the members in the Annual General Meeting.

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

2.4 : Shareholders holding more than 5% of the Ordinary Shares in the Company

| Particulars | As at 31-03-2021 | As at 31-03-2021 | As at 31-03-2020 | As at 31-03-2020 |
|-------------------------|------------------|------------------|------------------|------------------|
| | No of Shares | % | No of Shares | % |
| Intuity Trexim (P) Ltd | 58750 | 46% | 58750 | 46% |
| Sulabh Tradecom (P) Ltd | 59000 | 46% | 59000 | 46% |



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED
Notes forming part of the financial statements

Note No. 3 : Reserves & Surplus

| Particulars | As at | |
|--|-----------------------|-----------------------|
| | 31-03-2021 | 31-03-2020 |
| 3.1 : Securities Premium | | |
| Balance as at the beginning of the year | | |
| Add: Addition during the year | 223,72,500.00 | 223,72,500.00 |
| Balance as at the end of the year | 223,72,500.00 | 223,72,500.00 |
| 3.2 : Surplus in Statement of Profit and Loss | | |
| Balance as at the beginning of the year | (43,35,143.63) | (45,70,518.05) |
| Add: Profit for the year | (10,96,801.90) | 2,35,374.42 |
| Balance as at the end of the year | (54,31,945.60) | (43,35,143.63) |
| Total (3.1 + 3.2) | 169,40,554.40 | 180,37,356.37 |

Note No. 4 : Long Term Borrowings

| Particulars | As at | |
|---|----------------------|----------------------|
| | 31-03-2021 | 31-03-2020 |
| <u>Secured, considered good</u> | | |
| ICICI HFC Limited | 169,35,494.00 | 158,31,423.00 |
| ICICI Bank Car Loan (Against hypothecation of Car) | 2,84,340.00 | 2,53,131.00 |
| Total | 172,19,834.00 | 160,84,554.00 |

Note No. 5 : Deferred Tax (Assets) / Liability

| Particulars | As at | |
|---|----------------------|----------------------|
| | 31-03-2021 | 31-03-2020 |
| Opening | (1,32,967.00) | (26,952.00) |
| Created during the year | (14,733.68) | (1,06,015.00) |
| Deferred Tax (Asset)/Liabilities | (1,47,700.68) | (1,32,967.00) |

Note No. 6 : Short Term Borrowings

| Particulars | As at | |
|---|----------------------|---------------------|
| | 31-03-2021 | 31-03-2020 |
| 6.1 Current Maturities of Long Term Debt | | |
| a) <u>Term Loans From Other Parties</u> | | |
| Principal | - | 3,72,106.00 |
| Interest Accrued And Due | - | - |
| Interest Accrued But Not Due | - | - |
| Total (a) | - | 3,72,106.00 |
| 6.2 Loans Repayable on Demand | | |
| <u>From Related Parties</u> | | |
| From Director | 93,50,581.91 | 25,87,505.91 |
| From Other Body Corporates | 5,25,029.00 | 2,20,462.00 |
| <u>From Others</u> | | |
| OD facility From NBFC | 50,99,059.00 | 52,62,604.00 |
| Total | 149,74,669.91 | 84,42,677.91 |

Note No. 7 : Trade Payables

| Particulars | As at | |
|---|---------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| 7.1 From Micro, Small & Medium Enterprises | | |
| Principal Amount | - | - |
| Interest Accrued And Due | - | - |
| Interest Accrued But Not Due | - | - |
| Interest Due & Paid to Micro, small & Medium Enterprises | - | - |
| 7.2 From creditors other than Micro, Small & Medium Ent. | | |
| For - Materials/Supplies: | 5,07,033.02 | 2,85,363.66 |
| Total (7.2) | 5,07,033.02 | 2,85,363.66 |
| For- Expenses & Others | 7,37,923.64 | 7,13,641.22 |
| Total (7.1 + 7.2) | 12,44,956.66 | 9,99,004.88 |

CAPRICORN HIGHRISE PVT. LTD.



DIRECTOR
CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED
Notes forming part of the financial statements

Note No. 8 : Other Current Liabilities

| Particulars | As at | |
|---|--------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| Other Payables | | |
| a) Advance from Customers | 2,83,192.27 | 62,687.79 |
| b) Liabilities for Expenses Audit Fees Payable | 50,000.00 | 25,000.00 |
| c) Statutory Dues Payable TDS | 2,33,372.70 | 2,33,599.00 |
| Total (a+b+c+d) | 5,66,564.97 | 3,21,286.79 |

Note No. 9 : Short - Term Provisions

| Particulars | As at | |
|---|------------|------------|
| | 31-03-2021 | 31-03-2020 |
| Provision for taxation | - | 24,772.00 |
| Less: Income Tax Paid (Refer Note No. : 16) | - | 24,772.00 |
| Total | - | - |

Note No. 11 : Long-term loans and advances

| Particulars | As at | |
|---------------------------------------|------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| Advances To Related Parties | - | 1,86,543.74 |
| Total | - | 1,86,543.74 |

Note No. 12 : Inventories

| Particulars | As at | |
|--------------------|----------------------|----------------------|
| | 31-03-2021 | 31-03-2020 |
| Work -in- Progress | 459,22,728.06 | 389,09,419.06 |
| Total | 459,22,728.06 | 389,09,419.06 |

Note No. 13 : Trade receivables

| Particulars | As at | |
|---|------------------|------------------|
| | 31-03-2021 | 31-03-2020 |
| 13.1 Trade Receivables outstanding for a period exceeding six months from the date they are due for payment | - | - |
| 13.2 Others | 78,252.03 | 88,463.00 |
| 13.3 Gross Trade Receivables Total (13.1 + 13.2) | 78,252.03 | 88,463.00 |
| 13.4 Less : Provision for doubtful Trade Receivables | - | - |
| Net Trade Receivables Total (13.3 - 13.4) | 78,252.03 | 88,463.00 |
| Classification of Trade Receivables | | |
| Unsecured, considered good | 78,252.03 | 88,463.00 |
| Doubtful | - | - |
| Gross Trade Receivables | 78,252.03 | 88,463.00 |



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PVT. LTD.

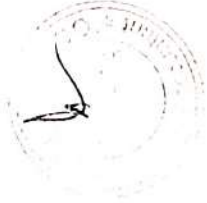
DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED

Assessment Year :2021-22

Note No. 10: Depreciation as per Companies Act 2013

| Particulars | GROSS CARRYING VALUE | | | DEPRECIATION/AMORTISATION | | | | NET CARRYING VALUE | | |
|---------------------------|--------------------------|--------------------|------------------------|---------------------------|--------------------|--------------------|---------------------------|---------------------|---------------------|---------------------|
| | Book Value at 01.04.2020 | Additions | Deductions/ Adjustment | Book Value at 31.03.2021 | Up to 31.03.2020 | For The Year | Written Back/ Adjustments | Upto 31.03.2021 | As on 31.03.2021 | As on 31.03.2020 |
| A. TANGIBLE ASSETS | | | | | | | | | | |
| 1. Car | 7,57,007.61 | - | - | 7,57,007.61 | 3,91,018.00 | 1,28,443.00 | - | 5,19,461.00 | 2,37,546.61 | 3,65,989.61 |
| 2. Furniture & Fixture | 17,15,013.92 | 3,16,958.57 | - | 20,31,972.49 | 2,22,842.00 | 4,66,770.00 | - | 6,89,612.00 | 13,42,360.49 | 14,92,171.92 |
| 3. AC | - | 1,66,250.00 | - | 1,66,250.00 | - | 5,286.00 | - | 5,286.00 | 1,60,964.00 | - |
| 4. Monitor | - | 8,338.00 | - | 8,338.00 | - | 3,892.00 | - | 3,892.00 | 4,446.00 | - |
| TOTAL | 24,72,021.53 | 4,91,546.57 | - | 29,63,568.10 | 6,13,860.00 | 6,04,391.00 | - | 12,18,251.00 | 17,45,317.10 | 18,58,161.53 |
| Last Year | 10,66,125.84 | 14,05,895.00 | - | 24,72,020.84 | 2,48,123.00 | 3,65,737.00 | - | 6,13,860.00 | 18,58,160.84 | 8,18,002.84 |



CAPRICORN HIGHRISE PVT. LTD.
DIRECTOR

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED
Notes forming part of the financial statements

Note No. 14 : Cash and cash equivalents

| Particulars | As at | |
|--|--------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| 14.1 Cash in hand (as certified by the Management) | | |
| 14.2 Balance with banks | 1,05,246.34 | 4,82,434.34 |
| <u>in Current Account</u> | | |
| Corporation Bank | | |
| ICICI Bank-South End Park | 41,411.68 | 6,237.68 |
| ICICI Bank-South End Park | 1,20,556.95 | 52,396.75 |
| ING Vysya Bank Ltd | 69,100.11 | - |
| HDFC Bank Limited | 1,04,982.17 | 32,799.76 |
| | 62,014.80 | 60,197.44 |
| Total (14.1 + 14.2) | 5,03,312.05 | 6,34,065.97 |

Note No. 15 : Short-term loans and advances

| Particulars | As at | |
|--|--------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| 15.1 Balances with government authorities | | |
| Unsecured, considered good | | |
| (a) Income Tax Paid (including TDS & TCS Receivables) Net off Provisions | | |
| Advance Tax | - | - |
| TDS Receivables | 62,825.24 | 64,578.00 |
| Less: Provisions for Income Tax (Refer Note No. : 9.1) | 62,825.24 | 64,578.00 |
| | - | 24,772.00 |
| Total (a) | 62,825.24 | 39,806.00 |
| GST Input | 3,35,462.78 | 95,605.71 |
| 15.2 Advances | | |
| Advance against Material | 97,260.00 | 35,590.53 |
| | 4,32,722.78 | 1,31,196.24 |
| Total (15.1+15.2) | 4,95,548.02 | 1,71,002.24 |

Note No. 16 : Other Current Assets

| Particulars | As at | |
|----------------------------|---------------------|---------------------|
| | 31-03-2021 | 31-03-2020 |
| Property at Hindustan Road | 24,73,390.00 | 24,73,390.00 |
| CESE Security Deposit | 34,200.00 | - |
| Other Receivables | 8,23,632.00 | 7,08,368.00 |
| Total | 33,31,222.00 | 31,81,758.00 |



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

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DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED

Notes forming part of the financial statements

Note No. 17 : Revenue from operations

| Particulars | For the Year Ended | For the Year Ended |
|---------------------------------------|---------------------|---------------------|
| | 31-03-2021 | 31-03-2020 |
| Income from Guest House Rent Received | 34,81,431.24 | 21,92,956.15 |
| | 5,39,492.00 | 6,45,750.00 |
| Total Gross Sales | 40,20,923.24 | 28,38,706.15 |

Note No. 18 : Other income

| Particulars | For the Year Ended | For the Year Ended |
|-------------------------------|--------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| Interest on Income Tax refund | 2,784.00 | - |
| Profit from Mutual Fund (ST) | - | - |
| Sundry Balance W/off | - | 47.99 |
| Total | 2,784.00 | 47.99 |

Note No. 19 : Purchase

| Particulars | For the Year Ended | For the Year Ended |
|--------------------------------------|---------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| Purchase | | |
| Consumables | 75,898.86 | 14,363.36 |
| Door Fittings | 49,330.20 | 3,444.00 |
| Furnishing Items | 72,000.00 | 71,224.24 |
| Grill | 72,143.00 | - |
| Lift | 7,28,602.00 | 38,347.46 |
| Matters | 7,925.00 | - |
| Pipe, Fittings and Plumbing Material | 3,71,189.38 | 80,649.11 |
| Pump Set | 26,268.82 | - |
| Sand | 6,400.00 | - |
| Sanitisation | 6,010.00 | - |
| Site Expenses | 3,239.00 | - |
| Tiles | 1,88,466.66 | 1,34,686.23 |
| Total | 16,07,472.92 | 3,42,714.40 |

Note No. 20 : Cost of Construction

| Particulars | For the Year Ended | For the Year Ended |
|-------------------------------------|---------------------|---------------------|
| | 31-03-2021 | 31-03-2020 |
| Advertisemet | 12,238.00 | 8,000.00 |
| Architect Fees | 3,25,000.00 | 3,80,000.00 |
| Aluminium Work | 2,21,688.00 | - |
| Booking Engine Set up Fees | - | 10,000.00 |
| Broadband/Internt Charges | 43,732.55 | 21,892.84 |
| Brokerage Charges | - | 2,894.71 |
| Cable Subscription | - | 6,796.00 |
| Civil Construction | 1,20,000.00 | 6,30,000.00 |
| Comission Air BNB & Infebeans | 39,823.27 | 52,443.98 |
| Drainage | 10,000.00 | - |
| Drinking Water Charges | 10,020.00 | - |
| Fazy Pay, Razor Pay & Pay U Charges | 9,158.04 | 11,818.23 |
| Electricity Charges | 3,14,399.00 | 1,34,050.00 |
| Gardening Charges | 6,000.00 | - |
| Interior Design | 3,84,800.00 | - |
| KMC Charges | 8,000.00 | - |
| Labour Charges | 4,42,933.00 | - |
| Laundry Charges | 57,915.00 | 58,740.00 |
| Legal Expenses | 57,500.00 | - |
| Maintenance Expenses | 2,35,847.90 | 93,074.00 |
| Painting | 1,00,000.00 | 55,000.00 |
| Pest Control | 2,400.00 | - |
| Property Tax | 7,59,036.00 | 5,80,418.00 |
| Rental Charges | 13,59,598.00 | 6,44,553.00 |
| Survey | 11,000.00 | - |
| Soil Test | - | 24,000.00 |
| Waterproofing | 22,900.00 | 34,442.76 |
| Website Hosting Expenses | 13,871.75 | 36,450.00 |
| Total | 45,67,860.51 | 27,84,573.52 |

CAPRICORN HIGHRISE PVT. LTD.



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED
Notes forming part of the financial statements

Note No. 21 : Changes in inventories of finished goods and Work in Progress

| Particulars | For the Year Ended | For the Year Ended |
|------------------------------------|-----------------------|-----------------------|
| | 31-03-2021 | 31-03-2020 |
| Changes in Work in Progress | | |
| Opening Work in Progress | 389,09,419.06 | 329,46,656.99 |
| Less : Closing Work in Progress | 459,22,728.06 | 389,09,419.06 |
| WIP transferred to Fixed Assets | - | 11,499.60 |
| Total | (70,13,309.00) | (59,74,261.67) |

Note No. 22 : Employee Benefit Expenses

| Particulars | For the Year Ended | For the Year Ended |
|-----------------------|---------------------|---------------------|
| | 31-03-2021 | 31-03-2020 |
| Director Remuneration | 6,00,000.00 | 6,00,000.00 |
| Salary & Allowances | 16,08,800.00 | 10,46,132.00 |
| Total | 22,08,800.00 | 16,46,132.00 |

Note No. 23 : Finance Costs

| Particulars | For the Year Ended | For the Year Ended |
|---------------------------------|---------------------|---------------------|
| | 31-03-2021 | 31-03-2020 |
| Interest Expense | | |
| Interest paid on Secured Loan | | |
| To NBFC on CC/OD | 4,41,918.00 | 25,81,504.00 |
| To Bsnk on Term Loan | 10,94,927.00 | |
| To bank on Car Loan | 27,562.00 | 36,276.00 |
| Interest paid on Unsecured Loan | 4,41,053.00 | - |
| Other Borrowing Cost | - | 6,58,679.11 |
| Total | 20,05,460.00 | 32,76,459.11 |

Note No. 24 : Depreciation

| Particulars | For the Year Ended | For the Year Ended |
|--------------|--------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| Depreciation | 6,04,391.00 | 3,65,737.00 |
| Total | 6,04,391.00 | 3,65,737.00 |



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Notes forming part of the financial statements

Note No. 25 : Other Expenses

| Particulars | For the Year Ended | For the Year Ended |
|--|---------------------|--------------------|
| | 31-03-2021 | 31-03-2020 |
| Bank Charges | 22,442.17 | 2,116.84 |
| Car Insurance | 11,463.00 | 14,025.00 |
| EDC Rental Charges | 3,500.00 | - |
| Filing Fees | 2,100.00 | 8,699.00 |
| General Expenses | - | 10,000.00 |
| Interest on TDS | - | 1,709.00 |
| Late Fee (GST) | 12,850.00 | - |
| Legal Charges | 899.00 | - |
| Membership Fees | 40,000.00 | 40,000.00 |
| Misc. Interest | - | - |
| Motar Car Expenses | 7,294.00 | - |
| Office Expenses | 19,542.02 | 2,630.26 |
| Office Stationary | 7,693.80 | - |
| Profession Tax | 2,500.00 | 2,500.00 |
| Property Tax | 7,45,630.00 | - |
| Registration Charges | - | 3,012.00 |
| Rounded off | 7.35 | 0.96 |
| Sales Promotion | 1,18,244.00 | 73,306.00 |
| Service Fees | 6,242.19 | - |
| Sundry Balance W/off | 831.86 | - |
| Telephone Expenses | 11,978.00 | 14,555.30 |
| Trade Licence | 19,850.00 | 28,239.00 |
| Travelling & Conveyance | 6,500.00 | 14,733.00 |
| Website Development Charges | 90,000.00 | - |
| Payment to Auditors - For Statutory Audit | 25,000.00 | 25,000.00 |
| Total | 11,54,567.39 | 2,40,526.36 |

Note No. 26 : Earnings per share

| Particulars | Calculation | For the Year Ended | For the Year Ended |
|------------------------------|---|--------------------|--------------------|
| | | 31-03-2021 | 31-03-2020 |
| a) Basic Earning per share | Restated PAT attributable to Equity Shareholders | -10,96,802 | 2,35,374 |
| | Weighted Average Number of Equity Shares outstanding | 1,27,750 | 1,27,750 |
| | Basic Earnings Per Share of Rs. 10/- each fully paid up | (8.59) | 1.84 |
| b) Diluted Earning per share | Restated PAT attributable to Equity Shareholders | -10,96,802 | 2,35,374 |
| | Weighted Average Number of Equity Shares outstanding | 1,27,750 | 1,27,750 |
| | Basic Earnings Per Share of Rs. 10/- each fully paid up | (8.59) | 1.84 |



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

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DIRECTOR

27.1 Accounting for Taxes on Income

| Particulars | As at | |
|---|------------|------------|
| | 31-03-2021 | 31-03-2020 |
| Calculation of Timing Differences & DTA/DTL | | |
| Depreciation: | | |
| WDV of block of Asset as per Income-tax: | 23,13,397 | 21,01,056 |
| WDV of block of Asset as per Books: | 17,45,317 | 18,58,161 |
| Difference in value | 5,68,080 | 2,42,896 |
| Effective Tax | 1,47,701 | 1,32,967 |
| Deffer Tax (Liability)/ Asset for the year | 1,47,701 | 1,32,967 |
| Opening Deffer Tax (Liability)/Asset | 1,32,967 | 26,952 |
| Deffer Tax Adjustments for the year | | |
| DTA Creation/(Reversal) | 14,734 | 1,06,015 |
| Closing Deffer Tax (Liability)/Asset | 1,47,701 | 1,32,967 |

27.2 OTHER NOTES: -

a) Contingent liabilities and Commitments

b) Disclosure under Accounting Standard 15:

Provisions related to "The Payment of Gratuity Act, 1972" is not applicable to the company.

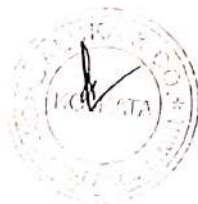
c) Micro, Small & Medium Enterprises Development Act, 2006:

As per the explanation given by the management, the company owes no dues to any company/entity that are required to be furnished u/s 22 of the Micro Small and Medium Enterprise. This has been relied upon by the auditors.

d) Segment Reporting

The company operates in single reportable business segment of trading of Property and Property Construction, Rental Income and Income from Guest House.

e) Figures have been rounded off to the nearest rupee.



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

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DIRECTOR

CAPRICORN HIGHRISE PRIVATE LIMITED

No. 27.3

RELATED PARTY TRANSACTIONS

List of related parties :

| No. | Name of the Company/ L.P./Individual | Relationship |
|-----|---|---------------------|
| | Anu Burman | Director |
| | Indra Burman | Director |
| | Roshan Burman | Director's Relative |
| | Capricorn Estates | Director's Relative |
| | Capricorn Consultants & Services | Director's Firm |

Related Party Transactions :
(the Financial year ended 2020-21)

| No. | Name of the party | Nature of Relation | Nature of Transaction | Opening (Dr.) / Cr | Transactions | | Closing Balance (Dr.) / Cr. |
|-----|----------------------------------|---------------------|-----------------------|-----------------------|--------------|-----------|-----------------------------------|
| | | | | | Dr. | Cr. | |
| | Anu Burman | Director | Loan taken | 01-04-2020 | | | 31-03-2021 |
| | Anu Burman | Director | Interest Paid* | -25,87,506 | 80,789 | 68,43,865 | -93,50,582 |
| | Anu Burman - Salary | Director | Salary | | 3,45,865 | 3,45,865 | - |
| | Roshan Burman | Director's Relative | Rent Paid | 1,75,000 | 5,75,000 | 6,00,000 | 1,50,000 |
| | Roshan Burman | Director's Relative | Salary | 28,929 | 1,52,571 | 2,00,000 | -18,500 |
| | Indra Burman | Director | Loan Given | -25,000 | 4,00,000 | 4,25,000 | -50,000 |
| | Indra Burman | Director | Interest Received | 1,86,544 | 7,45,630 | 9,32,174 | - |
| | Capricorn Consultants & Services | Director' Firm | Loan Taken | | 1,89,106 | | - |
| | Capricorn Consultants & Services | Director' Firm | Interest Paid* | -2,20,462 | 3,07,685 | 5,80,303 | -4,93,080 |
| | Capricorn Estates | Director' Firm | Loan Taken | | 30,303 | 30,303 | - |
| | Capricorn Estates | Director' Firm | Interest Paid* | - | 4,92,000 | 5,23,949 | -31,949 |
| | Capricorn Estates | Director' Firm | Interest Paid* | - | 31,806 | 31,806 | - |
| | Capricorn Projects | Director' Firm | Loan & advances | - | 85,000 | 85,000 | - |

*Interest Unpaid & transferred to Loan Account

DALUKA & CO.
Chartered Accountants

(Signature)

(Ash Daluka)

Partner

No. 058551

Pin: 0323542E

Office: Kolkata

Date: 06/11/21



CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR

| | 182 P A Shah Road | S.R. Das Road | Heritage | Pallan Land | Keyatala | Southend Park | Kakulia | Total |
|--|-------------------|---------------|-------------|--------------|-------------|---------------|--------------|---------------|
| Opening WIP (A) | | | | | | | | |
| Purchase | 262,17,276.79 | 81,78,575.77 | 3,80,254.00 | 41,33,312.50 | - | - | - | 389,09,419.06 |
| Consumables | - | 24,367.94 | - | - | 24,624.97 | - | - | 75,898.86 |
| Door Fittings | - | 49,330.20 | - | - | - | 6,415.00 | 20,490.95 | 49,330.20 |
| Furnishing Items | - | - | - | - | - | - | 72,000.00 | 72,000.00 |
| Lift | - | - | - | - | - | - | - | 7,29,602.00 |
| Pipe, Fittings and Plumbing Material | - | 7,28,602.00 | - | - | - | - | - | 3,71,189.38 |
| Pump Set | - | 3,71,189.38 | - | - | - | - | - | 26,268.82 |
| Gnll | - | 26,268.82 | - | - | - | - | - | 72,143.00 |
| Sand | - | 72,143.00 | - | - | - | - | - | 6,400.00 |
| Site Expenses | - | 6,400.00 | - | - | - | - | - | 7,925.00 |
| Sanatization | - | - | - | - | - | - | 3,239.00 | 6,010.00 |
| Matters | - | 7,925.00 | - | - | - | - | - | 7,925.00 |
| Tiles | - | 1,88,466.66 | - | - | - | - | 6,010.00 | 1,88,466.66 |
| Total Purchase (B) | - | 14,74,693.00 | - | - | 24,624.97 | 6,415.00 | 1,01,739.95 | 16,07,472.92 |
| Direct Expenses | | | | | | | | |
| Advertisment | - | - | - | - | - | - | - | - |
| Aluminum Work | - | 2,21,688.00 | - | - | - | - | 12,238.00 | 2,21,688.00 |
| Architect Fees | 2,25,000.00 | 1,00,000.00 | - | - | - | - | - | 3,25,000.00 |
| Broadband/Intemt Charges | - | - | - | - | 9,724.58 | 9,566.38 | 24,441.59 | 43,732.55 |
| Civil Construction | - | 1,20,000.00 | - | - | - | - | - | 1,20,000.00 |
| Commission Air BNB | - | - | - | - | 6,960.25 | 8,358.64 | 24,356.18 | 39,675.07 |
| Commission-Infibeans | - | - | - | - | - | - | 148.20 | 148.20 |
| Drainage | - | 10,000.00 | - | - | - | - | - | 10,000.00 |
| Drinking Water Charges | - | - | - | - | - | - | - | 10,020.00 |
| Eazy Pay Razor Pay & Pay UCharges | - | - | - | - | 5,350.00 | - | 4,670.00 | 9,150.00 |
| Electricity Charges | - | - | - | - | 177.00 | 3,000.00 | 5,981.04 | 9,158.04 |
| Gardening Charges | - | 47,449.00 | - | - | 37,170.00 | 56,960.00 | 1,72,820.00 | 3,14,399.00 |
| Interior Design | - | - | - | - | - | - | 6,000.00 | 6,000.00 |
| KMC Charges | 8,000.00 | 3,84,800.00 | - | - | - | - | - | 3,84,800.00 |
| Labour Charges | - | 4,42,933.00 | - | - | - | - | - | 4,42,933.00 |
| Laundry Charges | - | - | - | - | - | - | - | 57,915.00 |
| Legal Expenses | 57,500.00 | - | - | - | 10,469.00 | 13,961.00 | 33,485.00 | 1,16,277.00 |
| Maintenance Expenses | - | - | - | - | - | - | - | 2,35,847.90 |
| Painting | - | - | - | - | 1,16,277.00 | - | 1,19,570.90 | 2,35,847.90 |
| Pest Control | - | 1,00,000.00 | - | - | - | - | - | 1,00,000.00 |
| Property Tax | 7,58,846.00 | 190.00 | - | - | 2,400.00 | - | - | 2,400.00 |
| Rental Charges | - | - | - | - | - | - | - | 7,59,036.00 |
| Salary | - | - | - | - | 2,93,978.00 | 2,00,000.00 | 8,65,620.00 | 13,59,598.00 |
| Survey | 11,000.00 | - | - | - | 69,800.00 | 85,500.00 | - | 1,55,300.00 |
| Waterroofing | - | 19,000.00 | - | - | - | - | - | 11,000.00 |
| Webrostrng | - | - | - | - | - | 3,900.00 | - | 22,900.00 |
| Total Direct Expenses (C) | 10,60,346.00 | 14,46,060.00 | - | - | 5,52,305.83 | 3,84,224.02 | 12,80,224.66 | 47,23,160.51 |
| Closing WIP before Interest & Processing Charges(D) = (A+B+C) | 272,77,622.79 | 110,99,328.77 | 3,80,254.00 | 41,33,312.50 | 5,76,930.80 | 3,90,639.02 | 13,81,964.61 | 452,40,052.49 |
| Director Remuneration* | 2,11,142.33 | 85,914.31 | 2,943.35 | - | 1,00,000.00 | 1,00,000.00 | 1,00,000.00 | 6,00,000.00 |
| Salary* | 5,11,492.30 | 2,08,127.42 | 7,130.28 | - | 2,42,250.00 | 2,42,250.00 | 2,42,250.00 | 14,53,500.00 |
| Financial Charges | 14,11,458.35 | 5,74,325.72 | 19,675.93 | - | - | - | - | 20,05,460.00 |
| Closing WIP before any transfer (E) | 294,11,715.78 | 119,67,696.22 | 4,10,003.56 | 41,33,312.50 | 9,19,180.80 | 7,32,889.02 | 17,24,214.61 | 492,99,012.49 |
| Less: Transfer to Fixed Assets | - | - | - | - | - | - | - | - |
| Less: Transfer to Profit & Loss Account | - | - | - | - | - | - | - | - |
| Net Closing WIP | 294,11,715.78 | 119,67,696.22 | 4,10,003.56 | 41,33,312.50 | 9,19,180.80 | 7,32,889.02 | 17,24,214.61 | 33,76,284.43 |
| * Financial Charges in w/cle apportioned to uncompleted projects | - | - | - | - | - | - | - | 459,22,728.06 |
| * Salary & Director Remuneration apportioned half to completed project and half with uncompleted projects. | - | - | - | - | - | - | - | - |

CAPRICORN HIGHRISE PVT. LTD.

CAPRICORN HIGHRISE PVT. LTD.

DIRECTOR



DIRECTOR