Head Office : 208, Hemkoot Building, Nr. Gandhigram Railway Station, Ashram Road, Ahmedabad-380009.

AHMEDABAD

STATUTORY AUDITOR'S EXAMINATION REPORT ON RESTATED FINANCIAL INFORMATION

To,

The Board of Directors

Ganesh Infraworld Limited

(Formerly known as Ganesh Infraworld Private Limited and Ganesh International)

Dear Sirs,

- 1. We have examined the attached restated financial information of Ganesh Infraworld Limited (Formerly known as Ganesh Infraworld Private Limited and Ganesh International) (hereinafter referred to as the "Company" or the "Issue") comprising the Restated Statement of Assets and Liabilities as at March 31, 2024, February 12, 2024, March 31, 2023 and March 31, 2022, Restated Statement of Profit and Loss and Restated Cash Flow Statement for the financial period ended on March 31, 2024, February 12, 2024, March 31, 2023 and March 31, 2022 and the Summary Statement of Significant Accounting Policies and Other Explanatory Information (collectively referred to as the "Restated Financial Information" or "Restated Financial Statements"), as approved by the Board of Directors of the Company at their meeting held on July 5, 2024 for the purpose of inclusion in the Draft Red Herring Prospectus ("DRHP") prepared by the Company in connection with its proposed Initial Public Issue of equity ("IPO") which is annexed to this report and initialled by us for identification purposes.
- 2. These restated summary statements have been prepared in accordance with the requirements of:
 - (i) Section 26 of Part I of Chapter III of Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014;
 - (ii) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
 - (iii) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("Guidance Note")
- 3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for inclusion in the Draft Red-Herring Prospectus/ Red-Herring Prospectus/ Prospectus ("Offer Document") to be filed with Securities and Exchange Board of India, the Stock Exchange(s), and Registrar of Companies ("RoC") in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Information. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate

Second Office : 104, 1st Floor, Shree Rang Mall, GIFT City Road, Gandhinagar 382 007
 +91-88493 98150
 piyushkothari9999@gmail.com

internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

- 4. We have examined such Restated Financial Information taking into consideration:
 - (i) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated April 15, 2024, in connection with the proposed IPO of the equity shares of the Company;
 - (ii) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - (iii) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information;
 - (iv) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
- 5. These Restated Financial Information of the Company have been compiled by the management from:
 - a. Audited Financial Statements of the Company as at and for the period ended March 31, 2024, prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.
 - b. Audited Financial Statements for the period ended on February 12, 2024, and for the financial year ended March 31, 2023 and March 31, 2022 prepared in accordance with the Accounting Principles generally accepted in India by making adjustments for Indian GAAP as applicable to corporates to the audited financial statements for the period ended on February 12, 2024 and financials year ended March 31, 2023 and March 31, 2022, which was prepared as per Indian GAAP as applicable to non-corporates and which have been approved by the board of directors.
- 6. For the purpose of our examination, we have relied on:
 - a. Auditor's report issued by the us dated May 29, 2024 and May 24, 2024 on the financial statements of the Company as at and for the period ended March 31, 2024 and February 12, 2024, respectively;
 - b. Auditor's reports issued by the Previous Auditor 1 for dated September 08, 2023, on the financial statements as at and for the financial year ended March 31, 2023; and



c. Auditor's reports issued by the Previous Auditor 2 for dated September 28, 2022, on the financial statements as at and for the financial year ended March 31, 2022; as referred in Paragraph 5 above.

The audit for financial year ended March 31, 2023 was conducted by Company's previous auditor(s), M/s. A Daruka & Co., Chartered Accountants, (the "**Previous Auditor 1**") and for the financial year March 31, 2022 by M/s. K Tibrewalla & Co. Chartered Accountants, (the "**Previous Auditor 2**") (Previous Auditor 1 and Previous Auditor 2 collectively referred as "**Previous Auditors**") and accordingly reliance has been placed on the Statement of Assets and Liabilities and Statements of Profit and Loss, the Significant Accounting Policies, and other explanatory information and (collectively, the **Audited Financial Statements**") audited by them for the said years. There are no audit 'qualifications in the audit reports issued by Previous Auditors and which would require adjustments in the Restated Financial Information of the Company. The financial report included for these period/years is based solely on the report submitted by them.

- 7. Based on our examination and according to information and explanations given to us, we are of the opinion that the Restated Financial Information:
 - a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively in the financial period, March 31, 2024, February 12, 2024, March 31, 2023 and March 31, 2022;
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
 - c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments.
 - d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
- 8. In accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
 - (i) The "Restated Statement of Asset and Liabilities" as at March 31, 2024, February 12, 2024, March 31, 2023 and March 31, 2022, examined by us, as set out in Annexure I to this report read with significant accounting policies in Annexure IV is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.
 - (ii) The "Restated Statement of Profit and Loss" for the financial period ended March 31, 2024, February 12, 2024, and for financial year ended March 31, 2023 and March 31, 2022 examined by us, as set out in Annexure II to this report read with significant accounting policies in Annexure IV is prepared by the Company and approved by the Board of Directors. These Restated Statement



of Profit and Loss has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to the restated summary statements to this report.

(iii) The "Restated Statement of Cash Flows" for the financial period ended March 31, 2024, February 12, 2024, and financial year ended March 31, 2023 and March 31, 2022 examined by us, as set out in Annexure III to this report read with significant accounting policies in Annexure IV is prepared by the Company and approved by the Board of Directors. These Restated Statement of Cash Flows has been arrived at after making such adjustments and regroupings to the audited financial statements of the Company, as in our opinion were appropriate and more fully described in notes to restated summary statements to this report.

9. Annexure to Restated Financial Information of the Company:-

- I. Summary statement of assets and liabilities, as restated stated in as appearing in Restated Financial Information;
- II. Summary statement of profit and loss, as restated as appearing appearing in Restated Financial Information;
- III. Summary statement of cash flows as restated as appearing appearing in Restated Financial Information;
- IV. Background of the Company, Significant accounting policies as restated as appearing in Note 1 and 2 stated in Restated Financial Information.
- v. Notes to Material Adjustment to the Restated Financial Information and Notes to Material Adjustment pertaining to prior year as appearing in Note 28 and Note 29 respectively stated in Restated Financial Information;
- VI. Details of share capital as restated as appearing in Note 3 stated in Restated Financial Information;
- VII. Details of reserves and surplus as restated as appearing in Note 4 stated in Restated Financial Information;
- VIII. Details of long-term borrowings as restated as appearing in Note 5 stated in Restated Financial Information;
- IX. Details of Deferred Tax Liability (Net) as restated as appearing in Note 6 stated in Restated Financial Information;
- x. Details of long-term provisions as restated as appearing in Note 7 stated in Restated Financial Information;
- XI. Details of short-term borrowings as restated as appearing in Note 8 stated in Restated Financial Information;
- XII. Details of trade payables as restated as appearing in Note 9 stated in Restated Financial Information;
- XIII. Details of other current liabilities as restated as appearing in Note 10 stated in Restated Financial Information;
- XIV. Details of short-term provisions as restated as appearing in Note 11 stated in Restated Financial Information;
- xv. Details of property, plant & equipment and intangible assets as appearing in Note 12 stated in Restated Financial Information;



Details of non-current investments as restated as appearing in Note 13 ANNEXURE stated in XVI. **Restated Financial Information:** XVII. Details of deferred tax assets (net) as appearing in Note 14 stated in Restated Financial Information; XVIII. Details of Other Non-Current Assets as restated as appearing in Note 15 stated in Restated Financial Information: Details of current investment as restated as appearing in Note 16 stated in Restated Financial XIX. Information: Details of inventories as restated as appearing in Note 17 stated in Restated Financial XX. Information; Details of trade receivables as restated as appearing in Note 18 stated in Restated Financial XXI. Information: Details of cash and bank balances as restated as appearing in Note 19 stated in Restated XXII. Financial Information: Details of short-term loans and advances as restated as appearing in Note 20 stated in XXIII. Restated Financial Information: Details of revenue from operations as restated as appearing in Note 21 stated in Restated XXIV. Financial Information; Details of other income as restated as appearing in Note 22 stated in Restated Financial XXV. Information: Details of Construction & Other Direct Expenses as restated as appearing in Note 23 stated in XXVI. Restated Financial Information; Details of Employee Benefit Expenses as restated as appearing in Note 24 stated in Restated XXVII. Financial Information: Details of Finance Costs as restated as appearing in Note 25 stated in Restated Financial XXVIII. Information; Details of depreciation and amortization expense as restated as appearing in Note 12 stated in XXIX. Restated Financial Information; Details of other expenses as restated as appearing in Note 26 stated in Restated Financial XXX. Information: Details of bifurcative other income as restated as appearing in Note 22 stated in Restated XXXI. Financial Information: Ageing of trade payables as restated as appearing in Note 9.3 stated in Restated Financial XXXII. Information; XXXIII. Ageing of trade receivables as restated as appearing in Note 18.2 stated in Restated Financial Information: Disclosure under AS-15 as restated as appearing in Note 24 stated in Restated Financial XXXIV. Information: Disclosure of Segment reporting as appearing in Note 30 stated in Restated Financial XXXV. Information: Summary of significant accounting ratios as restated as appearing in Note 31 stated in XXXVI. **Restated Financial Information:** Statement of tax shelters as restated as appearing in Note 27 stated in Restated Financial XXXVII. Information: ARI 845



- XXXVIII. Details of related party transactions as restated as appearing in Note 32 stated in Restated Financial Information;
- XXXIX. Additional Information Pursuant To The Provision Of Schedule III To The Companies Act, 2013 As Certified By The Directors as appearing in Note 1 and Note 2 stated in Restated Financial Information;
- 10. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
- 11. The Restated Consolidated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on audited consolidated financial statements mentioned in paragraph 5 above.
- 12. The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.
- 13. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
- 14. Our report is intended solely for use of the board of directors for inclusion in the offer document to be filed with SEBI, Stock Exchange(s) and Registrar of Companies in connection with the proposed IPO. Our report should not be used, referred to or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For PIYUSH KOTHARI & ASSOCIATES CHARTERED ACCOUNTANTS (Firm's Registration No. – 140711W)

WWYF Piyush Kothari (Partner) (M. No. 158407) (UDIN - 24158407BKBINP7167) Place: Mumbai Date: 05/07/2024



	CI (FORMERLY KNOWN AS GANESH		20WB2024PLC268366 ORLD PRIVATE LIMITED 8	GANESH INTERNATIC	INAL)	ă
	Annexure 1 : R	estated S	itatement of Assets and I	Liabilities		
		Note	1	As at 12th February,	As at 31st March	(Rs. in Lai As at 31st Mari
	Particulars	No.	As at 31st March 2024	2024	2023	2022
1	EQUITY AND LIABILITIES				an a	
1	Shareholders' Funds					
	a. Share Capital/ Partners Capital	3	1,097.78	3,321.79	1,515.22	819
	b. Reserves and Surplus	4	2,622.26	•	-	
Z	Share Application Money Pending Allotment		30.00	~	*	
3	Non-Current Liabilities					11 - De la constante de la const
	a. Long Term Borrowings	5				23
	b. Deferred Tax Liability (Net)	6	130.21	98.75	53.55	0
	c. Long Term Provisions	7	3.27	2.86	-	
4	Current Liabilities					
	a. Short Term Borrowings	8	3,072.42	805,80	708.96	281
	b. Trade Payable	9				
	(i) Due to Micro and Small Enterprises			-		
	(ii) Due to Others		2,203.07	2,189.06	1,273.73	811
	c. Other Current Liabilities	10	513.90	511.58	505.17	454
	d. Short Term Provisions	11	662.42	460.15	210.25	139.
			10,335.33	7,389.99	4,266.89	2,529.
H 1.	ASSETS Non-current assets					
	a. Property, Plant & Equipments and Intangible assets	12				
		14			1	
	(i) Property, Plant and Equipment	1	1,252.86	1,260.83	701.98	33.
	(ii) Intangible Assets	.	-	-	-	
	(iii) Capital Work In Progress		-	-	-	389.
	b. Non Current investments	13	10	-	-	90.
	c. Deferred Tax Asset	14	-	-	-	
	d. Other Non Current Assets	15	225.75	201.75	153.57	41.
	Total Non-Current Assets		1,478.61	1,462.58	855.55	555.
2.	Current Assets					
, in the second s	a. Current investments	16	1,878.51	265.66	_	
	b. Inventories	17	944.66	913.35	339.57	176.
	c. Trade Receivables	18	3,852.51	2,661.72	2.079.34	1,139.3
	d. Cash and Bank Balance	19	560.88	530.87	8.10	1,159.
and a second	e. Short Term Loans and Advances	20	1,620.16	1,555.81	٤.4.45	655.3
	Total Current Assets		8,856.72	5,927.41	3,291.46	1,974.4
1	TOTAL ASSETS	× ا				

As per our report of even date attached. For Piyush Kothari & Associates **Chartered Accountants**

FRN : 140711W

CA Piyush Kothari Partner M. No.:158407

Place : Ahmedabad Dated : 05-07-2024 UDIN: 241584078KBINF

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AHMEDABAD

For and on behalf of the Board of Directors Ganesh Infraworld Limited CIN : U46620WB2024PLC268366

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Rachita Agrawal Non- Executive Director DIN: 07935029

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Sudhir Kumar Ojka Chief Financial Officer

VS Vibhoar Agrawał Chairman, MD and CEO DIN : 02331469

Bhani Hunselm Bharti Mundhra Company Secretary & Compliance Officer M. No. A33363

GANESH INFRAWORLD LIMITED

CIN - U46620WB2024PLC268366

(FORMERLY KNOWN AS GANESH INFRAWORLD PRIVATE LIMITED & GANESH INTERNATIONAL)

Annexure 2 : Restated Statement of Profit & Loss

	and an and a second					(Rs. in Lakhs)
	Particulars	Note	From 13th	For the period	For the year	For the year
	i di ticulara	No.	February 2024 to	ended 12th	Ended 31st	ended 31st
1	INCOME		31st March 2024	February 2024	March, 2023	March, 2022
u	Revenue from Operations					
m	Other Income	21	5,104.63			-)
	Total Income	22	22.36	125.06		1
	iotarmcome		5,126.99	24,054.13	13,504.85	8,115.46
IV	EXPENSES					
	Construction & Other Direct Expense	23	4,409.53	21,605.20		
	Employee Benefit Expenses	24	39.84	117.37	12,130.12	7,435.38
	Finance Costs	25	12.80	93.34	103.80 67.32	82.46
	Depreciation and Amortization Expenses	12	7.99	93.34 81.43	64.89	68.21
1	Other Expenses	26	94.82	495.21	64.89 354.35	18.69
			54.02	455.21	354.35	224.59
	Total Expenses		4,564.98	22,392.55	12,720.48	7,829.32
	Profit hofers augusting t					1,023.32
V	Profit before exceptional and extraordinary items and tax		562.01	4 664 50		
VI	Exceptional items		502.01	1,661.58	784.37	286.14
VII		· [-	-	•	
VIII	Profit before extraordinary items and tax Extraordinary items		562.01	1,661.58	784.37	286.14
IX	Profit Before Tax	: [- [-]	-	
X	Tax Expense		562.01	1,661.58	784.37	286.14
~	a. Current Tax		1			200.14
	b. Deferred Tax		132.31	460.15	210.26	97.03
		. 1	31.46	45.20	53.19	0.36
	c. Tax related to Previous years					0.50
XI	Profit/ (Loss) After Tax		163.77	505.35	263.45	97.39
XII		·	398.24	1,156.23	520.92	188.75
AB	Earning per equity share of Rs. 10/- each a. Basic					100./3
	a. basic b. Diluted		3.63	3.48	3.44	2.30
See arm			3.63	3.48	3.44	
statemen	mpanying notes forming part of the financial	1-38				2.30
	13			·	2	

As per our report of even date attached.

AHMEDABA

For Piyush Kothari & Associates Chartered Accountants FRN : 140711W

CA Piyush Kothari Partner M. No.:158407

Place : Ahmedabad Dated : 05-07-2024

For and on behalf of the Board of Directors Ganesh Infraworld Limited CIN : U46620WB2024PLC268366

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Vibhoar Agrawal Chairman, MD and CEO DIN : 02331469

Bharti Mundhra Company Secretary & Compliance Officer M. No. A33363

Rochit Mr.

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Rachita Agrawal Non-Executive Director DIN : 07935029

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Sudhir Kumar Ojha Chief Financial Officer

	GANESH INFR CIN - U46620 (FORMERLY KNOWN AS GANESH INFRAWOF	AWORLD LIMITE WB2024PLC268366 RLD PRIVATE LIMITED		RNATIONAL)	
	Annexure 3 : Resta	ted Cash Flow Statem	ent		(Rs. In Lakhs)
		As at 31st March	As at 12th	As at 31st March	As at 31st
	Particulars	2024	1		
(A)	Cash Flow from Operating Activities	2024	February, 2024	2023	March 2022
	Net profit as per the Statement of Profit & Loss before Tax	562.01	1 661 69	FC AOF	300
	Adjustment for:-	10,202	1,661.58	784.37	286.
	Interest income	115 14)	(20.02)	10 001	10.00 0
	Interest paid	(16.44)	(29.02)	(6.82)	(27.7
	Depreciation	12.67	86.42 81.43	52.78	2.0
	Profit on Sale of Shares	1.99		64.89	18.6
	Dividend Income	-	(78.15)	(30.27)	150.0
	Provision for Expenses	70.37	2.00	(0.91)	(58.3
	Loss on sale of Fixed Assets	10.37	2.86	*	
	Operating Profit Before Working Capital Changes		1 725 43		7.
	Counter Charles	636.61	1,725.12	864.04	228.2
	Adjustment for Current Assets & Liabilities			2 C	
	(Increase)/Decrease in Trade Receivable				2000 000 0
	(Increase)/Decrease in Trade Receivable	(1,190.79)	(582.38)	(939.58)	(247.9
	(Increase)/Decrease in Short Term Loans & Advances	(431.85)	(691.36)	158.22	(332.8
	(Increase)/Decrease in Inventories	(31.31)	(573.78)	(163.27)	(91.0
	(Increase)/Decrease in Other Non-Current Assets	(24.00)	(48.18)	(111.77)	24.8
	Increase/(Decrease) in Current Llabilities	2.31	6.42	50.85	(115.2)
	Increase/(Decrease) in Trade Payable	14.01	915.33	462.28	(425.4
	Cash (Used In)/ generated from Operations	(1,661.63)	(973.95)	(543.27)	(1,187.6)
Sel Car	Direct Taxes Paid(Net)	÷	(210.26)	(97.03)	(60.94
asn Gen	nerated from / (utilized in) Operating Activities (A)	(1,025.02)	540.90	223.74	(1,020.34
(B)	Cash flow from Investment Activities				
(9)					
	Interest Income	16.44	29.02	6.82	27.7
	Dividend income	•	-	0.91	58.3
	Proceeds From Sale of Fixed Assets	-	-	- [99.1
	Proceeds from Sale of Investment	5	78.15	120.27	892.7
	Advance for Investment in properties	-	· .	(367.50)	
	Investment in Shares	(1,612.85)	(265.66)	-	
	Increase in Fixed Assets	-	(520.39)	(463.19)	(403.35
ash Gen	erated from / (utilised in) Investing Activities (B)	(1,596.41)	(678.87)	(702.69)	674.6
				<u> </u>	07.4.0
(C)	Cash flow from Financing Activities				
	Net Proceeds /(Repayment) of Short Term Borrowings	2,634.12	96.84	426.97	(214.17
function of the second s	Net Proceeds /(Repayment) of Long Term Borrowings	-	-	(23.00)	
-	Share Application Money	30.00	-	(20.00)	23.00
1	Proceeds/ (Repayment) of Partners Capital	-	650.42	07 70	
	Interest & other finance expenses paid	(12.67)	(86.42)	97.79	509.27
ash Gene	erated from (utilised in) Financing Activities (C)	2,651.45	660.84	(52.78)	(2.07
et Increa	ase / (Decrease) in Cash and Cash Equivalents (A+B+C)	30.01	522.87	448.98	316.03
	ash & Cash Equivalents	530.87		(29.97)	(29.64)
	sh & Cash Equivalents	560.88	8.10	3.17	32.81
	report of even date attached.	500.88	530.87	8.10	3.17
	Vertice of Annual A				
	Kothari & Associates F Accountants	or and on behalf of th	ie Board of Direc	tors	
	ACCOUNTRATS	Sanesh Infraworld Limi			

CA Piyush Kothai Partner M. No.:158407

Place : Ahmedabad Dated : 195-07-2024

AHMEDABAD

CIN : U46620WB2024PLC268366

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Rachita Agrawal Non- Executive Director DIN : 07935029

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Sudhir Kumar Ojha Chief Financial Officer

Vibhoar Agrawal Chairman, MD and CEO DIN : 02331469

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Bharti Mundhra Company Secretary & Compliance Officer M. No. A33363

				RLD LIMITE	D					
	(FORMERLY KNOWN AS	GANESH INFI	AWORLD PR	24PLC268366 IVATE LIMITED	& GANESH IN	TERNATIONAL)			
otes F	orming Part of the Restated Financial Statements									
1211 129-19 100							T	As at 12th	Aset	IAs. In Lak
tote 3	Restated Share Capital / Partner's Capital						As at 31st	Fabruary,	31st March,	As at 31st
							March 2024	2024	2023	March, 202
3							T		1	
3.1	Authorized Share Capital									1
	2,45,00,000 Equity Shares of Rs. 10/- each						2,450.00			
3.2	mund, Subscribed & Fully Paid up Capital						2,450.00	2	-	
	1,09,77,839 Equity Shares of Rs. 10/- wach.						1,097.78	s .		
							1,097.78			
1.3	Pertner's Capital Account									
	Opening Balance Add: Capital Introduced During the year						3.321.79	1,515.22	819.44	597
	Less: Capital Withdrawn During the year							2,380.00	146.88	118
	Add: Kernuneration / Salary							1,749.87		F
	Add: Profit as per audited statement						-	1,049.08		
	Add : Profit Albas) Due to Restatement of Accounts Less: Converted to Equity Share Capital							107.35		
	tess: Transferred to Opening Reserves And Surplus						(1,097.78)			
							(2,224.01)	*	-	
							+	3,321.79	1,515.22	819
3	Reconciliation of Number of Shares								1	
	Number of Equity Shares as at the beginning of the period						10,000			
	Add : Number of Shares issued during the period Number of Equity Shares as at the end of the period						1.09 67,839	-		
			- Tel -			- V. 11 .	1,09,77,839			
4	List of Shareholders holding more than 5% of Equity Shares of the company									
	Name		1	% of Shares					er of Shares	
	Vibhoar Agrawal	50.00%	12.02.2024	31.03.2023 50.00%	31.03.2022 50.00%	31.03.2021 50.00%	31.03.2024	12.02.2024	31.03.2023	31.03,2022
	Rachika Agrawal Hemant Gadodia	41.98%	50.00%	50.00%	50.00%	50.00%	54.88.920 46.08.914	÷		
		5.51%	0.00%	0.00%	0.00%	0.00%	6.05,000			
5	Details of Shares held by promoters									
and the second	*					· · · ·		1	31-03-2024	
Contraction of the local division of the loc	Name of Promoter								%of total	* -
								No. of Shares	shares	% Change during the ye
	Vibhoar Agrawa Rachita Agrawal		·····	4-wa				54,88,920	50.00%	
1										
- 1								46,08,914	41.98%	
6	Partners Profit Sharing Ratio							46,08,914	41.98%	
Contractor of Co		12-02		31-03-			-2022	46,08,914	41.98%	
Contractor of	Partners Profit Sharing Ratio	%of total	-2024 % Change during the	%of total	% Change	%of total	% Change	46,08,914	41.98%	
and a second	Partner's Name	%of total shares	% Change	%of total shares		%of total shares	% Change during the	46,08,914	41.98%	
an a		%of total shares \$0.00%	% Change during the	%of total shares 50.00%	% Change during the	%of total shares 50,00%	% Change	46,08,914	41.98%	
an second second second second second	Pariner's Name Vichoar Agrawal Rachiga Agrawal	%of total shares	% Change during the	%of total shares	% Change during the	%of total shares	% Change during the	46,08,914	41.98%	
	Partner's Name Vibhoar Agrawal Rachita Agrawal ferms / Rights attached to Foulty Shares	%of total shares 50.00% 50.00%	% Change during the year	%of total shares 50.00% \$0.00%	% Change during the year	%of total shares 50,00% 50,00%	% Change during the <u>Yter</u>	·		
7	Partner's Name Vibhoar Agrawal Rachita Agrawal ferms / Rights attached to Escuity Shares The company has only one class of equity share having par value of Rs 10 per share indicated is subtact to approved the sharehold are of the sharehold	%of total shares 50.00% 50.00%	% Change during the year	%of total shares 50.00% \$0.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the ytar 	my) by the boar	ti of directors (oth	er than interis
7	Partner's Name Vitihour Agrawal Rachitz Agrawal Terms / Rights attached to Esuity Shares The company has only one class of equity share having pat value of Rs 10 per share indendi is subject to approval of the shareholders if the ensuing Annual General the event of flouderson of the Company, the holders of Equity Shares will be enti-	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the ytar 	my) by the boar	ti of directors (oth	er than interir
	Partner's Name Vibhoar Agrawal Rachita Agrawal Terms / Rights attrached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the ytar 	my) by the boar	ti of directors (oth	er than interin
7	Partner's Name Vibhoar Agrawal Rachita Agrawal terms / Rights attached to <u>Foulty Shares</u> The company has only one class of equity share having par value of Rs.10 per share inidendi is subject to approval of the shareholders in the insuing Annual General in the event of figuidation of the Company, the holders of Equity Shares will be enti- indownis exist currently. The distribution will be in proportion to the number of Equi	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the y(ar nd declared (if a ution of all prefe	my) by the boar mentional amount	ri of directors (oth 3. However, no su	er than interin ch preferential
Terrenovani, borovnu u vraničku vraje objektor do navnovaje razivnu razlju u biterati de navnov objektor do nav	Partner's Name Vitihour Agrawal Rachitz Agrawal Terms / Rights attached to Esuity Shares The company has only one class of equity share having pat value of Rs 10 per share indendi is subject to approval of the shareholders if the ensuing Annual General the event of flouderson of the Company, the holders of Equity Shares will be enti-	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the year nd declared (if a ution of all prefs As at 31st	my) by the boar prential amount As as 12th	ri of directors (oth 3. However, no su As at	ch preferential As at 31st
	Partner's Name Vibhoar Agrawal Rachita Agrawal Ierms / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share find one of the state of the shareholders in the ansung Annual General in the event of figurdation of the Company, the holders of Equity Shares will be enti- induced and a subject to approve of the Shareholder's in the ansung Annual General in the event of figurdation of the Company, the holders of Equity Shares will be enti- induced and a subject to approve of the an archoortion to the number of Equ- mounts axis carrently. The distribution will be an proportion to the number of Equ- testated Reserves & Surplus surplus in Statement of Profit & Loss	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the y(ar nd declared (if a ution of all prefe	my) by the boar mentional amount	ri of directors (oth 3. However, no su	ch preferentia As at 31st
	Partner's Name Vitihoar Agrawal Bachitz Agrawal ferms / Rights attached to Esuity Shares fhe company has only one class of equity share having par value of Rs 10 per share bindend) is subject to approval of the shareholders in the ensuing Annual General indicend) is subject to approval of the shareholders in the ensuing Annual General indicend) is subject to approval of the shareholders in the ensuing Annual General indicend) is subject to approval of the shareholders in the ensuing Annual General indicend is subject to approve the formation of the shareholders of Equity Shares will be ent indicent to the number of Equity Share is a propertion to the number of Equity lestated Reserves & Surplus surplus in Statement of Profit & Loss preving balance	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the year 	my) by the boar prential amount As at 12th February,	rd of directors (oth 5. However, no su As at 31st March,	ch preferentia As at 31st
	Partner's Name Vickoar Agrawal Rachita Agrawal Ierms / Rights attached to Eguity Shares The company has only one class of equity Share having par value of Rs 10 per share indicated is subject to approval of the shareholders in the ensuing Annual General in the event of liquidation of the Company, the holders of Equity Shares will be enti- inductive science of the Company, the holders of Equity Shares will be enti- inductive science of Surplus inductive Statement of Profit & Loss before balance de : Profit During the period	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the year nd declared (if a ution of all prefs As at 31st	my) by the boar prential amount As at 12th February,	rd of directors (oth 5. However, no su As at 31st March,	ch preferentia As at 31st
	Partner's Name Vitihoar Agrawal Bachitz Agrawal ferms / Rights attached to Esuity Shares fhe company has only one class of equity share having par value of Rs 10 per share bindend) is subject to approval of the shareholders in the ensuing Annual General indicend) is subject to approval of the shareholders in the ensuing Annual General indicend) is subject to approval of the shareholders in the ensuing Annual General indicend) is subject to approval of the shareholders in the ensuing Annual General indicend is subject to approve the formation of the shareholders of Equity Shares will be ent indicent to the number of Equity Share is a propertion to the number of Equity lestated Reserves & Surplus surplus in Statement of Profit & Loss preving balance	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the ytar 	my) by the boar prential amount As at 12th February,	rd of directors (oth 5. However, no su As at 31st March,	ch preferential
	Partner's Name Vickoar Agrawal Rachita Agrawal Ierms / Rights attached to Eguity Shares The company has only one class of equity Share having par value of Rs 10 per share indicated is subject to approval of the shareholders in the ensuing Annual General in the event of liquidation of the Company, the holders of Equity Shares will be enti- inductive science of the Company, the holders of Equity Shares will be enti- inductive science of Surplus inductive Statement of Profit & Loss before balance de : Profit During the period	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the Y&P 	my) by the boar prential amount As at 12th February,	rd of directors (oth 5. However, no su As at 31st March,	ch preferentia As at 31st
	Partner's Name Vickoar Agrawal Rachita Agrawal Ierms / Rights attached to Eguity Shares The company has only one class of equity Share having par value of Rs 10 per share indicated is subject to approval of the shareholders in the ensuing Annual General in the event of liquidation of the Company, the holders of Equity Shares will be enti- inductive science of the Company, the holders of Equity Shares will be enti- inductive science of Surplus inductive Statement of Profit & Loss before balance de : Profit During the period	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the <u>Y(2)</u> and declared (if J ution of all prefe As at 31st March 2024 2,224,03 395.37 2.88 2,622.26	my) by the boar prential amount As at 12th February,	ni of directors (oth 4. However, no su As at 31st March, 2023 - -	ch preferentia As at 31st March, 2022
	Partner's Name Vichoar Agrawal Rachita Agrawal Ierms / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share find on the second of the shareholders in the ensuing Annual General in the event of Inguidation of the Company, the holders of Equity Shares will be ent indicated it subject to approval of the shareholders in the ensuing Annual General in the event of Inguidation of the Company, the holders of Equity Shares will be ent indicated Reserves & Surplus implies in Statement of Profil & Loss opening balance dd : Profit During the period dd : Profit Outing the period dd : Profit Closs Due to Restatement of Accounts estated Long Term Borrowings	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YS2T and declared (if ; ution of all prefe As at 31st March 2024 2,224,03 395,37 2,88 2,622,26 As at 31st	my) by the boas rential amount As at 12th February, 2024 As at 12th February,	rd of directors (oth 5. However, no su As at 31st March,	ch preferentia As at 31st March, 2022 As at 31st
	Partner's Name Vithoar Agrawal Bachta Agrawal Terms / Bights attached to Foulty Shares Incompany has only one class of equity Shares in the ensuing Annual General indiced is subject to approval of the shareholders in the ensuing Annual General in the event of Iquidation of the Company, the holders of Equity Shares will be ent indiced is subject to approval of the Shareholders in the ensuing Annual General in the event of Iquidation of the Company, the holders of Equity Shares will be ent indicated Reserves & Surplus umbus in Statement of Profil & Loss byening balance dd : Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings Jinsecured]	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the <u>Y(2)</u> and declared (if J ution of all prefe As at 31st March 2024 2,224,03 395.37 2.88 2,622.26	rrential amount As at 12th February, 2024	ti of directors (oth S. However, no su As at 31st March, 2023 - - - - - - - - - - - - - - - - - - -	ch preferentia As at 31st March, 2022 As at 31st
	Partner's Name Vichoar Agrawal Rachita Agrawal Ierms / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share find on the second of the shareholders in the ensuing Annual General in the event of Inguidation of the Company, the holders of Equity Shares will be ent indicated it subject to approval of the shareholders in the ensuing Annual General in the event of Inguidation of the Company, the holders of Equity Shares will be ent indicated Reserves & Surplus implies in Statement of Profil & Loss opening balance dd : Profit During the period dd : Profit Outing the period dd : Profit Closs Due to Restatement of Accounts estated Long Term Borrowings	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YS2T and declared (if ; ution of all prefe As at 31st March 2024 2,224,03 395,37 2,88 2,622,26 As at 31st	my) by the boas rential amount As at 12th February, 2024 As at 12th February,	ni of directors (oth S. However, no su As at 31st March, 2023 - - - - - - - - - - - - -	ch preferentia As at 31st March, 2022 As at 31st March, 2022
	Partner's Name Vithoar Agrawal Bachta Agrawal Terms / Bights attached to Foulty Shares Incompany has only one class of equity Shares in the ensuing Annual General indiced is subject to approval of the shareholders in the ensuing Annual General in the event of Iquidation of the Company, the holders of Equity Shares will be ent indiced is subject to approval of the Shareholders in the ensuing Annual General in the event of Iquidation of the Company, the holders of Equity Shares will be ent indicated Reserves & Surplus umbus in Statement of Profil & Loss byening balance dd : Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings Jinsecured]	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YS2T and declared (if ; ution of all prefe As at 31st March 2024 2,224,03 395,37 2,88 2,622,26 As at 31st	my) by the boas rential amount As at 12th February, 2024 As at 12th February,	ni of directors (oth S. However, no su As at 31st March, 2023 - - - - - - - - - - - - -	ch preferentia As at 31st March, 2022 As at 31st March, 2022
	Partner's Name Vithoar Agrawal Bachta Agrawal Terms / Bights attached to Foulty Shares Incompany has only one class of equity Shares in the ensuing Annual General indiced is subject to approval of the shareholders in the ensuing Annual General in the event of Iquidation of the Company, the holders of Equity Shares will be ent indiced is subject to approval of the Shareholders in the ensuing Annual General in the event of Iquidation of the Company, the holders of Equity Shares will be ent indicated Reserves & Surplus umbus in Statement of Profil & Loss byening balance dd : Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings Jinsecured]	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YS2T and declared (if ; ution of all prefe As at 31st March 2024 2,224,03 395,37 2,88 2,622,26 As at 31st	my) by the boas rential amount As at 12th February, 2024 As at 12th February,	ni of directors (oth S. However, no su As at 31st March, 2023 - - - - - - - - - - - - -	ch proferentia As at 31st March, 2022 As at 31st March, 2022 23.00
	Partner's Name Vithoar Agrawal Rachts Agrawal Terms / Bights attached to Equity Shares The company has only one class of equity Share having par value of Rs 10 per share in the event of liquidation of the Company, the holders of Equity Shares will be enti- induced is subject to approval of the Shareholder's in the ensuing Annual General in the event of liquidation of the Company, the holders of Equity Shares will be enti- induced is subject to approval of the Shareholder's in the ensuing Annual General in the event of liquidation of the Company, the holders of Equity Shares will be enti- inductis exists carrently. The distribution will be in proportion to the number of Equ- tion of the Statement of Profit & Logs pering balance dd : Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings Jinsecured] from Others	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YS2T mid declared (if J ution of all prefix As at 31st March 2024 2,224,01 395,37 2,88 2,522,26 As at 31st March 2024	As at 12th February, 2024 As at 12th February, 2024	ti of directors (oth S. However, no su As at 31st March, 2023 - - - - - - - - - - - - -	ch proferentia As at 31st March, 2022 As at 31st March, 2022 23.00
	Partner's Name Vichoar Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Iterms / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share find company has only one class of equity share having par value of Rs 10 per share indicated is subject to approval of the shareholders in the ensuing Annual General in the event of Inguidation of the Company, the holders of Equity Shares will be en indicated is subject to approval to the distribution will be en proportion to the number of Equ testated Reserves & Surplus Implies in Statement of Profil & Loss Opening balance dd : Profit Outing the period dd : Profit (Loss) Due to Restatement of Accounts Existed Long Term Borrowings In-secured] Tom Others Estated Deferred Tax (Labilities	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the year and declared (if a ution of all prefic As at 31st March 2024 2,224,01 395,37 2,88 2,522,26 As at 31st March 2024	As at 12th February, 2024 As at 12th February, 2024	d of directors (oth S. However, no su As at 31st March, 2023 - - As at 31st March, 2023 - - - As at 31st March, 2023 - - - - - - - - - - - - -	ch proferential As at 31st March, 2022 As at 31st March, 2022 23.00 23.00 As at 31st
	Partner's Name Vichoar Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Record and the share of equity Shares Recording a subject to approval of the shareholders in the mount deneral in the event of liquidation of the Company, the holders of Equity Shares will be ent inducting a subject to approval of the shareholder's in the round Annual General in the event of liquidation of the Company, the holders of Equity Shares inducting a subject to approval in the distribution will be in proportion to the number of Equ inductis acids carrently. The distribution will be in proportion to the number of Equ inductis acids carrently. The distribution will be in proportion to the number of Equ induction Statement of Profit & Loss pering balance is Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings Insecured incode the Accounts estated Deferred Tax (Labilities	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YG2T YG2T As at 31st March 2024 As at 31st March 2024 As at 31st March 2024 As at 31st March 2024	As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024	As at 31st March, 2023 As at 31st March, 2023 As at 31st March, 2023 As at 31st March, 2023	ch preferential As at 31st March, 2022 As at 31st March, 2022 23.00 23.00
	Partner's Name Victionar Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Ierms / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share indicated is subject to approve different of the shareholder's in the insume Annual General in the event of figuritation of the Company, the holders of Equity Shares will be end indicated is subject to approve different of the shareholder's in the insumber of Equity insubject is statement of Profile & Logs insubject in Statement of Profile & Logs pering balance dd : Profil During the period dd : Profil Oue to Restatement of Accounts estated Long Term Borrowings Jinsecured] form Others estated Deferred Tax Liabilities pening	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the year and declared (if a ution of all prefic As at 31st March 2024 2,224,01 395,37 2,88 2,522,26 As at 31st March 2024	As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 As at 22th February,	ti of directors (oth S. However, no su As at 31st March, 2023 - - As at 31st March, 2023 - - As at 31st March, 2023 - - - - - - - - - - - - -	ch proferentia As at 31st March, 2022 As at 31st March, 2022 23.00 23.00 As at 31st
	Partner's Name Vichoar Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Record and the share of equity Shares Recording a subject to approval of the shareholders in the mount deneral in the event of liquidation of the Company, the holders of Equity Shares will be ent inducting a subject to approval of the shareholder's in the round Annual General in the event of liquidation of the Company, the holders of Equity Shares inducting a subject to approval in the distribution will be in proportion to the number of Equ inductis acids carrently. The distribution will be in proportion to the number of Equ inductis acids carrently. The distribution will be in proportion to the number of Equ induction Statement of Profit & Loss pering balance is Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings Insecured incode the Accounts estated Deferred Tax (Labilities	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YG2T YG2T As at 31st March 2024 As at 31st March 2024 As at 31st March 2024 As at 31st March 2024	As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 S3.55	ti of directors (oth 3. However, no su 3.st March, 2023 - - As at 3.st March, 2023 - - - As at 3.st March, 2023 - - - - - - - - - - - - -	ch proferentia As at 31st March, 2022 As at 31st March, 2022 23.00 23.00 As at 31st March, 2022
	Partner's Name Vichoar Agrawal Rachts Agrawal Rachts Agrawal Rems / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs 10 per share in the event of figuritation of the Company, the holders of Equity Shares will be ent inducted is subject to approval of the shareholder's in the rosung Annual General in the event of figuritation of the Company, the holders of Equity Shares inductis exist carrently. The distribution will be in protortion to the number of Equity shares will be ent inductis exist carrently. The distribution will be in protortion to the number of Equity shares distribution will be in protortion to the number of Equity shares distribution will be in protortion to the number of Equity in Statement of Profit & Loos pering balance did : Profit (Loss) Due to Restatement of Accounts Insecured) from Others Insecured Tax Liabilities pening didition During the year te to Fixed Assets	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YS2T 	As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024	As at 31st March, 2023 As at 31st March, 2023 As at 31st March, 2023 As at 31st March, 2023	ch preferential As at 31st March, 2022 As at 31st March, 2022 23.00 23.00 As at 31st March, 2022
	Partner's Name Victionar Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Rachita Agrawal Research of Results Shares Recompany has only one class of equity share having par value of Rs. 10 per share indicend is subject to approval of the Shareholders in the ensuing Annual General in the event of figuration of the Company, the holders of Equity Shares will be ent indicend is subject to approval of the Shareholders in the ensuing Annual General in the event of figuration of the Company, the holders of Equity Shares indicents a subject to approval of the Shareholders in the ensuing Annual General in the event of figuration of the Company, the holders of Equity Shares indicents is subject to approval the Accounts replaced before the period did : Profit /(Loss) Due to Restatement of Accounts estated Long Term Borrowings In-secured) on Others estated Deferred Tax (Labilities pening didition During the year ie to Find Assess ie to Interaction is to Interaction	%of total shares 50.00% 50.00% Each holder o Meeting. tied to receive	S Change during the year	%of total shares 50.00% 50.00%	% Change during the year - -	%of total shares 50,00% 50,00%	% Change during the YG2T 	As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 As at 12th February, 2024 S3.55	ti of directors (oth 3. However, no su 3.st March, 2023 - - As at 3.st March, 2023 - - - As at 3.st March, 2023 - - - - - - - - - - - - -	ch preferential As at 31st March, 2022 As at 31st March, 2022 23.00 23.00 As at 31st





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iotes F	erning Part of the Restated Financial Statements	(FORMERI	Y KNOWN AS	GANESH INF	RAWORLD PI	IVATE LIMITEI	d & GANESH INTER	INATIONAL)			
				***			anna anna anna anna anna anna				(Rs, In
t atab	Restated Long Term Provision				*****	anna an			As at 12th	Asat	
1010 1								As at 31st March 2024	February,	31st March,	As at 3
	Provision for Employee Senefit :	******					and the second		2024	2023	March,
	I) Provision for Gratuity							3.2			
				***·····					2,86		L
iote 8	Restated Short Term Borrowings							As at 31st	As at 12th	As at	1
8.1			-					March 2024	February,	Bist March,	As at 3 March, 3
Ð.1	Secured Loan Repeyable on damand i) Kotak Bank O/D								2024	2023	
	IL ICICI BANK O/D							1,468.95	- 616.61	47.99	2
8.2	Unsecured Loan Repayable on demand								010.01	660.97	1
	iii) Loan From Parmers / Directors							1,603.43	189.19		
		40004De 640e						3,072.42	805.80	708.96	12
ote 9	Restated Trade Payable							As at 31st	As at 12th	Asat	
91	Due to Micro and Small Enterprises	·····		Cardway . And the .				March 2024	February, 2024	31st March,	As at 3 March, i
9.2	Due to Others					and an		-	4949	2023	
								2,203.07	2,189.06	1,273,73	e
iote	The company has not received information from works	at and service -	Novide me	after a share				2,203.07	2,189.05	1,273.73	8
	The company has not received information from vendo supplied as at the year end logether with interest paid/p	avable under	this Act have	noing their sta	lus under the A	Micro, Small a	nd Medium Enterp	rises Development Act, 200	6 and hence, dis	closures relating t	to amounts
L.	Irade payable ageing schedule				Complete second second						
·	Outstanding for following periods from due date of pa	exment From	13-02-2024 to	31-03-2024							
no	articulars Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total				
	VSN4E Steers	· · ·	•	•	-						
3.3	isputed dues-MSME		2,203.07		· •		2,203.07				
.4	Seputed dues-Other										
			2,203.07			•	2,203.07				
	lutstanding for following periods from due date of pa	iyment upto 1	2th February	2024							
10	articulars Not due	Unbilled	< 1 year	1-2 years	2-3 years	> 3 years	Totaí				
	8ME	amount				· · itents	10(4)	5			
	thers hisparted dues-MSNAE	• •	2,189.06				2,189.06				
	isputed dues-Other	· ·		-							
		*	2,189.06		4		2,189.06				
	lutstanding for following periods from due date of par	ymeni (2022-;	23)								
no I	articulars Not due	Unbilled	< 1 year	1-2 years	2-3 years	> 3 years	¥				
3.1		emount				> 3 YE413	Total				
	then isputed dues-MSME		1,273.73			•	-				
							1,273.73				
	sputed dues-Other	· ·			:		1,273.73				
		· · ·	1,273.73	· · ·			1,273.73				
(4					•	*				
	utstanding for following periods from due date of pay		[2]		-	•	*				
c \$	utstanding for following periods from due date of pay	rment (2021-2		1-2 years	2-3 years	- - 	*				
1 A	utstanding for following periods from due date of pay wicksing Not due SME hers	rment (2021-2 Unbilled	[2]	1-2 years	2-3 years	> 3 years	1,273.73 Total				
	utstanding for following periods from due date of pay rticulars Not due SME hers puted dues-MSME	rment (2021-2 Unbilled	(2) < 1 year	1-2 yests	2-3 years	- 	1,273.73				
	utstanding for following periods from due date of pay wicksing Not due SME hers	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 yests	2-3 years	> 3 years	1,273.73 Total 811.45		, ,		
0 P 1 A 2 C 3 D 4 D	utstanding for following periods from due date of pay rticulars Not due SME hers puted dues-MSME	rment (2021-2 Unbilled	(2) < 1 year	1-2 yests	2-3 years	>3 years	1,273.73 Total				
1 A 2 C 3 D 4 D	utstanding for following periods from due date of pay rticulars Not due SME hers puted dues-MSME	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 yesix	2-3 years		1,273.73 Total 811.45		As et 12th	Asat	
0 P 1 A 2 C 3 D 4 D	utstanding for following periods from due date of pay wicklasa Not due SME thers sputed dues-MSATE sputed dues-Other stated Other Current Liabilities	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 years	2-3 years		1,273.73 Total 811.45	As at 31st March 2024	February,	As at 31st March,	
1 A 2 C 3 D 4 D	utstanding for following periods from due date of pay vriculars Not due SME thers sputed dues-MSME sputed dues-Other	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 years	2.3 years	> 3 years	1,273.73 Total 811.45	As at 31st March 2024		31st March	
5 P 1 A 2 C 3 D 1 D 1 D 1 D 1 D 1 D 1 D 1 D 1	utstanding for following periods from due date of pays witcelars Not due SME thers sputed dues-MSME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities SFC Payable SFC Payable SFC Payable	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 years	2-3 years	>S years	1,273.73 Total 811.45	March 2024 0.15	February,	31st March, 2023	March, 2
2 P 1 A 2 C 3 D 4 D 5 C 0 i) iiii iiiii iiiiiiiiiiiiiiiiiiiiii	utstanding for following periods from due date of pay vriculars Not due SME SME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Viber Current Liabilities	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 years	2-3 years	>3 years	1,273.73 Total 811.45	March 2024 0.15 0.87	February, 2024 0.76 0.13	31st March, 2023 1.03 0.53	March, 2
C P 1 A C D D 1 A C	utstanding for following periods from due date of pay writicitars Not due SME SME SME spoted dues-MSME spoted dues-Other stated Other Current Liabilities stotory Liabilities SPF Payable ESIC Payable ESIC Payable ESIT Payable	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 years	2-3 years	>3 years	1,273.73 Total 811.45	March 2024 0.15	February, 2024 0.76	31st March, 2023 1.03 0.53 11.37	March, 2
P P A C D D A C D D A C D D A C D D A C D D A C	utstanding for following periods from due date of pay vriculars Not due SME Not due SME Sputed dues-MSME Sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities States Stor Payable SSC Payable GST Payable GST Payable GST Payable Diffuses for Expenses	rment (2021-2 Unbilled	(2) < 1 year 811.45	1-2 years	2-3 years	>3 years	1,273.73 Total 811.45	March 2024 0.15 0.87 7.46	february, 2024 0.76 0.13 4.50	31st March, 2023 1.03 0.53	March, 2
2 P 1 A C O O 2 3 0 O 1 A C O O 3 1 O 1 A C O O 1 A C O 2 3 1 O 1 A C O 1 A	utstanding for following periods from due date of pay wicklars Not due SME Not due SME spoted dues-MSATE spoted dues-MSATE spoted dues-MSATE spoted dues-Other state spoted dues-Other state spoted dues-Other state spoted dues-Other spoted dues	rment (2021-2 Unbilled armount	(2) < 1 year 811.45	1-2 years	2-3 years		1,273.73 Total 811.45	March 2024 0.15 0.87	february, 2024 0.76 0.13 4.50 - 39.76	31st March, 2023 1.03 0.53 11.37 10.87 34.57	March, 2 1 3
2 P 1 A C O O 2 3 0 O 1 A C O O 3 1 O 1 A C O O 1 A C O 2 3 1 O 1 A C O 1 A	utstanding for following periods from due date of pay writcelars Not due SME SME SME sputed dues-MSATE sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities ST Payable ESIC Payable ESIC Payable Dis Payable Dis Payable Dis Payable Dis Payable Dis Payable Dis Payable Dis Received (refer note 10.3.1 below)	rment (2021-2 Unbilled armount	(2) < 1 year 811.45	1-2 years	2-3 years	- 	1,273.73 Total 811.45	March 2024 0.15 0.83 7.45 43.76	february, 2024 0.76 0.13 4.50	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.12	As at 32 March, 2 1 1 3
R ST DINU	utstanding for following periods from due date of pay vriculars Not due SME hers SME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities stated SME SMC Payable SMC Payable GST Payable GST Payable Diffues for Expenses unity Deposis Received (refer note 10.3.1 below) antion Money bilitiation Advance (refer note 10.5.1 and 10.5.2 below)	rment (2022-2 Uribilied amount	2] < 1 year 811.45 811.45			-	1,273.73 Total 811.45 	March 2024 0.15 0.87 7.46 43.76 78.62 39.76 343.28	February, 2024 0.76 0.13 4.50 - - 39.76 74.46 37.66 354.21	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.12 28.78 335.85	March, 2 1 3 4
R ACOD R Stilling Stilling Steres	utstanding for following periods from due date of pay writicitars Not due SME SME hers sputed dues-MSME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities states SIC Payable SIC P	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.45 43.76 78.62 39.76 343.28	February, 2024 0.76 0.13 4.60 - 39.76 74.46 37.66 354.21	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85	March, 2
R ACOD R Stilling Stilling Steres	utstanding for following periods from due date of pay writicitars Not due SME SME hers sputed dues-MSME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities states SIC Payable SIC P	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.45 43.76 78.62 39.76 343.28	February, 2024 0.76 0.13 4.60 - 39.76 74.46 37.66 354.21	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85	March, 2
R ACOD R Stilling Stilling Steres	utstanding for following periods from due date of pay writicitars Not due SME SME hers sputed dues-MSME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities states SIC Payable SIC P	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.45 43.76 78.62 39.76 343.28	February, 2024 0.76 0.13 4.60 - 39.76 74.46 37.66 354.21	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85	March, 2
2 A C O D R. 51 0 000000 00000000000000000000000000	utstanding for following periods from due date of pay writicitars Not due SME SME SME spoted dues-MSME spoted dues-MSME spoted dues-Other stated Other Current Liabilities stated Other Current Liabilities states Liabilities SME Payable SME Payable GST Payable GST Payable GST Payable SME P	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.45 43.76 78.62 39.76 343.28	February, 2024 0.76 0.13 4.60 - 39.76 74.46 37.66 354.21	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85	March, 2
2 A C O D R. 51 0 000000 00000000000000000000000000	utstanding for following periods from due date of pay writicitars Not due SME SME hers sputed dues-MSME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stated Other Current Liabilities states SIC Payable SIC P	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.46 - - 43.76 39.76 39.76 39.76 343.28 513.90 purpose and so certain amo A, and a fair proportion of jo	February, 2024 0.76 0.13 4.60 - - - - - - - - - - - - - - - - - - -	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85	March, 2 1 3 4 35 45 1 8gainst I
Pro	utstanding for following periods from due date of pay writcalars Not due SME there Not due SME there SME sputed dues-MSME sputed dues-MSME sputed dues-Other stated Other Current Liabilities stutory Liabilities SMC Payable SMC Payable SMC Payable GST Payable GST Payable GST Payable GST Payable SMC P	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.46 - - 43.76 39.76 39.76 39.76 343.28 513.90 purpose and so certain amo A, and a fair proportion of jo	February, 2024 0.76 0.13 4.60 - 39.76 74.46 37.66 354.21 511.58 unt of security is b overheads or As at 12th February,	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85 505.17 8 taken from theor preliminaries. As et 31.57	March, 2 1 3 4 35 35 35 35 35 35 35 35 35 35 35 35 35
Pro	utstanding for following periods from due date of pay wicklars Not due SME Not due SME spoted dues-MSANE spoted dues-MSANE spoted dues-MSANE spoted dues-Other state spoted dues-Other state of the spoted dues-Other state of the spote spot	rment (2021-2 Urbilled erneunt	(2) < 1 year 811.45 811.45				1,273.73	March 2024 0.15 0.87 7.46 - 43.76 78.62 39.76 34.3.28 <u>51.90</u> Durpose and so certain anno A, and a fair proportion of jo	february, 2024 0.76 0.13 4.60 - 39.76 354.21 511.55 unt of security i b overiseads or As at 12th	31st March, 2023 1.03 0.53 11.37 10.87 34.57 92.17 28.78 325.85 505.17 \$ faken from theor preliminaries. As et 31st March,	March, 20

AHMEDABAD

		(FORMERLY KNOWN	CIN - U46620WB2024PLC268366 KNOWN AS GANESH INFRAWORLD PRIVATE LIMITED & GANESH INFERNATIONALJ	CIN - U46620WB2024PIC268366 HI INFRAWORLD PRIVATE LIMITED & GAI	NESH INTERNATIONALJ				
NOTE 12: RESTATED PROPERTY, PUANT AND EQUIPMENTS and CWIP	NOTES ANNEXED TO AN	D FORMING PART OF RES	NOTES ANNEXED TO AND FORMING PART OF RESTATED BALANCE SHEET AND RESTATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON THAT DATE	ND RESTATED PROFIT & LO	OSS ACCOUNT FOR THE	YEAR ENDED ON THAT D	DATE		
Particulars	Land & Building	Disco 8 are the	ŀ						(Re in Labbe)
	9	LIGHT & MECHIGLY	Computer & Printer	Furniture and Fixtures	Vehicle	Sundry Equipment	Electrical Ineralization	The second se	
14) 197055 Block At At At As 2014	and the second		An and the second se						
	80 7A								
Auditaons ouring the year	t	47.88	5.06	9.67	22.43	0.53	Concernant of the second se	09101	
Sales/Adjustment during the year		5.03	1.17	2.95	UDE		100.0	09 191	•
As At 31.01.2022	\$2 58	39.17	3.08			t		13.59	389.76
Additions curing the year	,	13.73	315	63 61				132.00	•
Sales/Adjustment clume the wear	72.69	780.26		20.44	65.07	FS-0		63.39	389.76
ASALZINT PROV	×			,	i	×		852.95	
	72.69	103 00			i.	1		a	389.76
maintain surfring the period		AA'COL	3.15	12.62	26.33	0.53		AC 210	
Sales/Adjustment during the period	\$	520.40	•					AC OF A	,
As At 12.02.2024				1				74-770	×
Additions during the period	12.69	1,314,39	3.15	13 63				1	,
Sales/Adjustment during the period	*				CC-D7	F6.5		1,436.73	
As At 31.03.2024	•	,		5		i		ı	ĩ
	72.69	1 314 30		1	•	4		,	
(B) A Cristich Johns Dance-failer			213	12.62	26.33	65.0	7.04	E2'9EV'T	
For this You.	3.97	1 40 9 1							A STREET, STREE
		20.04	2.96	2.28	5.94	68.0	1.96	122 92	
Automatical and the year	10 5	17-8	0.83	2.57	5.60	0.06	36 1		*
2202 E 0100 miles	10.0	19.50	1.96	,				20.01	,
FOT THE YEAR		632	1.82	4.86	11 55	940	, ,	4	
Adjustments during the year	47.7	53.88	0.60	2.01			76-6	85'67	
Upto upto 31.03.2023		,	,		70.1	son	T01	68.83	
For the period	2.74	61.47	2.42	5 67				•	Y
Adjustments during the period	1.05	75.28	0.56	105 1	47-97	0.49	F	94,47	3
Upto upto 12.82,2024		•	,	AT-T	377	0.01	0.57	81.43	
For the period	3.80	136.75	7.97	10.0	•			ï	,
Adjustments during the neuron	0.13	7.40	200	16.1	19.02	0.50	4.90	175.90	,
Unto units at Da ante		,		117.0	0.24	1	0.06	7 48	
	2.03	144 10			3	•			
альны алектические по			10.5	8.08	19.26	0.50	A GC		1
				-		}		183.531	•
									*
As at AT (03, 23		6.14	1.33	7.76	14 78				
As at 12:02.24	SKKD	732.52	0.73	5.75			3.72	33.81	389.76
As at 31,03,24	68.83	1,177.64	0.17	7 66	eror	0.04	2.71	821.86	•
	68.76	1 1 7 7 1 1		100.F		203	5 4.8		
		1 47'DIT'Y	0 13	111			4.1.7	1 260 83	

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	(FORMERLY KNOWN AS GANESH INFRAWORLI	D PRIVATE LIMITED &	GANESH INTERNATIO	NALJ	
Notes Fc	tming Part of the Restated Financial Statements				
					(Rs. in Lakhs
Note 13	Non Current Investments		As at 12th February,	1	
13.1	Unguoted Share	2024	2024	2023	2022
13:4	i) Casagrand				
	ii) Capital Assets	-	-	-	90.00
			*	-	-
		•	<u> </u>	<u> </u>	90.00
Note 14	Deferred Tax Assets	As at 31st March	As at 12th February,	As at 31st March,	As at 31st March,
mekizati ana atam	Opening	2024	2024	2023	2022
	Addition During the year	-	-	-	0.45
	Related To Fixed Assets			-	
	Deduction During the year			-	•
					0.45
		<u> </u>	<u>.</u>	· ·	
Note 15	Other Non Current Assets	As at 31st March	As at 12th February,	As at 31st March,	As at 31st March,
15.1	Security / Earnest Money Deposit (refer note 15.1.1 and 15.1.2 below)	2024	2024	2023	2022
13.1	Secondy / Earnest Money Deposit (refer note 15.1.1 and 15.1.2 below)	225.75	201.75	153.57	41.80
					41.00
		225.75	201.75	153.57	41.00
	15.1.1 : Majorly these deposits are the monetary payments made to vario book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and	ous government agenc	ies and corporate gian	153.57 ts for participating in	41.00
Note 16	15.1.1 : Majorly these deposits are the monetary payments made to vario book new contract for generation of revenue in coming years.	are non interest bear As at 31st March	ies and corporate gian	153.57 ts for participating in As at 31st March,	41.00
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments	ous government agenc are non interest bear	ies and corporate gian	ts for participating in	41.80 n tenders so as to
Note 16 16.1	15.1.1 : Majorly these deposits are the monetary payments made to vario book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments	are non interest bear As at 31st March 2024	ies and corporate gian Ing in nature. As at 12th February, 2024	ts for participating in As at 31st March,	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares	are non interest bear As at 31st March 2024 265.66	ies and corporate gian Ing in nature. As at 12th February,	ts for participating in As at 31st March,	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to vario book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments	As at 31st March 2024 265.66 1,612,85	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66	ts for participating in As at 31st March,	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares	are non interest bear As at 31st March 2024 265.66	ies and corporate gian Ing in nature. As at 12th February, 2024	ts for participating in As at 31st March,	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to vario book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds	As at 31st March 2024 265.66 1,612,85	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66	ts for participating in As at 31st March, 2023 - -	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds Market Value	As at 31st March 2024 265.66 1,612.85 1,878.51	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66 - 265.66	ts for participating in As at 31st March, 2023 - -	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds <u>Market Value</u> Equity Shares	As at 31st March 2024 265.66 1,612.85 1,878.51 278.51	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66	ts for participating in As at 31st March, 2023 - -	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds Market Value	As at 31st March 2024 265.66 1,612.85 1,878.51	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66 - 265.66	ts for participating in As at 31st March, 2023 - -	41.80 n tenders so as to As at 31st March,
	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds <u>Market Value</u> Equity Shares	As at 31st March 2024 265.66 1,612.85 1,878.51 278.51 1,690.87 As at 31st March	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66 - 265.66 278.51 -	ts for participating in As at 31st March, 2023 - -	41.80 n tenders so as to As at 31st March, 2022
16.1	15.1.1 : Majorly these deposits are the monetary payments made to varie book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds <u>Market Value</u> Equity Shares Mutual Funds Inventories	As at 31st March 2024 265.66 1,612.85 1,878.51 278.51 1,690.87 As at 31st March 2024	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66 - 265.66 278.51	ts for participating in As at 31st March, 2023	41.80 n tenders so as to As at 31st March, 2022
16.1	15.1.1 : Majorly these deposits are the monetary payments made to vario book new contract for generation of revenue in coming years. 15.1.2 : These are generally refunded after the award of the contract and Current Investments Investment in Quoted Equity Instruments Equity Shares Mutual Funds <u>Market Value</u> Equity Shares Mutual Funds	As at 31st March 2024 265.66 1,612.85 1,878.51 278.51 1,690.87 As at 31st March	ies and corporate gian Ing in nature. As at 12th February, 2024 265.66 - 265.66 278.51 - - As at 12th February,	ts for participating in As at 31st March, 2023	41.80 n tenders so as to As at 31st March, 2022





	(FOF	RMERLY KNOWN A	CIN - U40	NFRAWORLD LIN 620WB2024PLC2683 WORLD PRIVATE LIM	66	ITERNATIONAL)	9,000 (19 98), 19 (19 ,000,000,000,000,000,000,000,000,000,0		
lotes Fo	ming Part of the Restated Financial Statements								(Rs. in Laki
Note 12	Trade Receivable		and the second secon		**************************************	As at 31st March	As at 12th	As at 31st March,	As at 31st Marc
18.1	Unsecured, considered good	and a second	- New Concession of the Conces			.2024	february, 2024	2023	2022
	with related parties						ť .`		
	-with others					3,852.51	2,661.72	2,079.34	1,139.
				C. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		3.852.51	Part and any trade.		
	18.1.1 : The customer retains certain amounts at per the contra all or some of its obligations under the contract.	actual terms which u	sually fall due on the	completion of control	That "Gatantians"	1 3,854,51	2,661.72	2,079.34	1,139,
18.2	with customers. Upon fulfilling the milestones and acceptance i mobilization of resources, purchase of materials and machiners Trade receivable agoing schedule Outstanding for following periods from due date of payment i Particulars					verregres. Constagt h	aunnes include adya	nces received from cu	Tomers towards
	renovated	Not due	Unbilled amount	t < 6 months	6month-1 years	1-2 years	2-3 years		
	Undisputed Trade Receivables - considered good	<	· · · ·	3,852.51		1.5 46412	Ereav E-2	> 3 years	Total
	Undisputed Trade Receivables - considered doubtful Disputed Trade Receivables - considered good							-	3,852.5
1	Disputed Trade Receivables - considered good				5				•
1	Total	•		•		, s		-	•
				3,852.51					3,852.5
-	Ourstanding for following periods from due date of payment a Particulars	upto 12 th February .	2024						
	Undesputed Trade Receivables - considered good	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	>3 years	
	Undisputed Trade Receivables - considered good	*		2,651.72		and the second s	2.2 years	> 3 years	Total
	Disputed Trade Receivables - considered good								2,651.7
	Disputed Trade Receivables - considered good	•	1 1	÷	-			-	
	Total		*		۰.	*			-
ł	A NEW CONTRACTOR OF A CONTRACTOR O	-	· · · · · · · · · · · · · · · · · · ·	2,661.72	-		-		2,661.7
þ	Outstanding for following periods from due date of payment ()	2022-23)							44V84e1
	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2.2		
	Undisputed Trade Receivables - considered good		· · · · · · · · · · · · · · · · · · ·	2,079.34		*-P 1c415	2-3 years	>3 years	Total
	Undisputed Trade Receivables - considered doubtful		-						2,079.3
	Disputed Trade Receivables - considered good			•	•	· ·	-	•	u*
	Disputed Trade Receivables - considered doubtful	•	~		-	-		*	*
P	1924)	•		2,079.34		~			2,079.3
le	Outstanding for following periods from due date of payment (2	2021-221							2,0/3.3
1	Particulars	Not due	Unbilled amount	< 6 months	farmenth 4				
	Indisputed Trade Receivables - considered good		Construction and publicity	< 6 months 1,139.76	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Indisputed Trade Receivables - considered doubtful			1,139.76	-	*	*	***** ********************************	1,139.70
	Disputed Trade Receivables - considered good			•	-	*			~~~~~~
C	Disputed Trade Receivables - considered doubtful			•	•	*	-		
1	otal			1,139.76		N North Contraction	-		
1.									



GANESH INFRAWORLD LIMITED

CIN - U46620WB2024PLC268366 (FORMERLY KNOWN AS GANESH INFRAWORLD PRIVATE LIMITED & GANESH INTERNATIONAL)

Notes Forming Part of the Restated Financial Statements

(Rs. in Lakhs)

Note 19	Cash and Cash Equivalents	As at 31st March 2024	As at 12th February, 2024	As at 31st March, 2023	As at 31st March, 2022
19.1	Balances with Banks				
	- in current account	32.60	0.47	3.20	0.69
	- in FD's with Bank	528.26	528.26		
19.2	Cash-in-hand	0.02	2.14	4.90	2.48
		560.88	530.87	8.10	3.17
	19.1.1 : Fixed Deposits with banks aggregating to Rs. 500.0	D lakhs (March 31, 2023: R	s. NIL) are pledged to ICIC	I Bank for Overdraft Facili	ity
	19.1.2 : Fixed Deposits with banks aggregating to Rs. 28,26	lakhs (March 31, 2023: Rs	. NIL) are given as Margin	Money in ICICI Bank for Li	C/BG Facility
	Short Term Loans & Advances	As at 31st March 2024	As at 12th February, 2024	As at 31st March, 2023	As at 31st March, 2022
20.1	Advances against investment for properties	•	367.50	367.50	*
20.2	Others				
	Advances to Purchases (refer note 20.2.1 below)	158.37			
	Retention Money Receivable (refer note 20.2.2 below)	418.62	113.37	10.15	235.26
	Balance with revenue authorities	418.02	388.78	345.79	228.74
	i)Advance Tax (AY 2020-21)			51	
	ii)Advance Tax (AY 2021-22)	-		-	2.00
	iii)Self Assesment Tax		-	-	10.69
	iv) GST INPUT	468.14	237.14	-	3.28
	v)TDS/TCS Receivables	575.03	449.02	141.01	175.20
ł		1.620.16	1,555.81	864.45	
	20.2.1 : Advance against purchases represents the monetar		1,00505,1	804.45	655.17
	ensure timely supply of the same to the projects as per the	approved project schedule	by the clients.	el / equipment / made to	order goods in order to
	20.2.2 : For contracts where the aggregate of contract cost			ecognised losses as the m	ise may hell exceeds the
	progress billing, the surplus is shown as contract asset and	termed as "Unbilled Reven	ue". For contracts where	progress billing exceeds ti	he aggregate of contract
-	costs incurred to-date plus recognised profits (or minus re-	cognised losses, as the cas	e may be), the surplus is :	shown as contract liability	and termed as "Due to
	customers". Amounts received before the related work is	performed are disclosed	in the Balance Sheet as	contract liability and terr	ned as "Advances from
	customer". The amounts billed on customer for work perfo	ormed and are uncondition	nally due for payment i.e	only passage of time is re	quired before navment
	falls due, are disclosed in the Balance Sheet as trade recei	vables. The amount of ret	ention money held by the	e customers pending corr	ipletion of nectormance
1	milestone is disclosed as part of contract asset and is reclas	with and an a travely second		Provene Prevene Coul	www.wit of herioriugure





Inter I		**************	20WB2024PLC26836	1 0		
		SANESH INFRAM	ORLD PRIVATE LIMIT	ED & GANESH INTER	NATIONAL)	
<u></u>	forming Part of the Restated Financial Stateme	<u>nts</u>				(Rs. in La
Note 21	Revenue From Operations		From 13th February 2024 to 31st March 2024	For the period ended 12th February 2024	Year ended 31s March, 2023	1
21.1 21.2	Revenue From EPC & Construction Contracts Other Operating Revenue		5,104.21	23,895.38		8 8,023
			5,104.63	23,929.08	13,349.1	8 8,023.
Note			From 13th	For the period	Τ	Т.
22	Other Income		February 2024 to 31st March 2024	ended 12th February 2024	Year ended 31s March, 2023	Year ended 31 March, 2022
22.2	Dividend Received		16,44	29.02		
22.3	Discount Received		* 5.92	17.00	0.9	
22.4	Rent Received	2	2.74	17.88		- 5
22.5	Profit on Sale of Shares & Mutual Fund	8	-	78.15	117.6 30.2	1
		·	22.36	125.06	155.6	7 91.
Note			From 13th	For the period	ľ	1
23	Construction Material Consumption & Operat	ing Expenses	February 2024 to 31st March 2024	ended 12th February 2024	Year ended 31st March, 2023	Year ended 31 March, 2022
23.1 23.2	Construction Expenses Changes In Inventories	-	3,947.49	18,882.97	10,451.3	6,392.:
LJ - K	Inventories at the beginning of the year i.) Construction and Other Materials		042.05			
		Sub Total (A)	913.35	339.57	176.3(85.
	Inventories at the end of the year () Costruction and Other Materials	Sub Total (A)	913.35	339.57	176.30	85.:
	Contraction and Other Moterials	Sub Total (B)	944.66	913.35	339,57	
			944.65	913.35	339.57	176.3
23.3	Other Direct Expenses	(A-B)	-31.31	-573.78	-163.27	The second s
		·	4,409.53	3,296.00 21,605.20	1,842.00 12,130.12	
		r				1,433.3
iote 24	Employee Benefit Expenses		From 13th February 2024 to 31st March 2024	For the period ended 12th	Year ended 31st March, 2023	Year ended 31s March, 2022
4.1	Salary & Bonus		35.43	February 2024		
4.2	Provision for Gratuity		0.41	94.51 2.86	67.80	55.4
4.3	Directors/Partners Remuneration		4.00	20.00	36.00	
	As per Accounting Standard-15 " Employee Ben :	<u> </u>	39.84			27.0
and a second	- a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was up pelow :	ne same, d benefit plan. Ti ituity plan and th	he present value of of	 Inecontributions p Ingation for gratuity is in the company. 	ayable to these pla s determined on th	ns by the Compan e basis of Actuaria
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was below : Particulars	ne same, d benefit plan. Ti ituity plan and th	he present value of of	on with the data used	ayable to these pla s determined on th I for the previous p	ns by the Compan e basis of Actuaria eried is provided
a a serie de la constante de la	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was below : Particulars No. of Employees Eligible for Benefit	ne same, d benefit plan. Ti ituity plan and th	he present value of of	on with the data used	ayable to these pla s determined on th I for the previous p As At 31.03.2024	ns by the Compan e basis of Actuaria eriod is provided As At 12.02.2024
an several model in the several several several several model and the several several several several several s	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month	ne same, d benefit plan. Ti ituity plan and th	he present value of of	on with the data used	ayable to these pla s determined on th I for the previous p	ns by the Compan e basis of Actuaria eriod is provided As At 12.02.2024 53
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was a pelow : Particulars Vo. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Werage Salary Per Month Average Age	ne same, d benefit plan. Ti ituity plan and th	he present value of of	on with the data used	ayable to these pla is determined on th I for the previous p As At 31.03.2024 53 5.43 .0.10	ns by the Compan e basis of Actuaria eriod is provided As At 12.02.2024
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was a below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Werage Salary Per Month	ne same, d benefit plan. Ti ituity plan and th	he present value of of	on with the data used	ayable to these pla is determined on th I for the previous p As At 31.03.2024 53 5.43 0.10 32.64 yrs	e basis of Actuaria eriod is provided As At 12.02.2024 53 5.43 0.10 32.64 yrs
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was in below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Average Age Verage Past Service) Changes In Present Value of Obligation (PVO)	ne same. Id benefit plan. Ti tuity plan and th checked and valid	he present value of of	on with the data used	ayable to these pla is determined on th I for the previous p As At 31.03.2024 53 5.43 .0.10	e basis of Actuaria eriod is provided As At 12:02:2024 53 5:43 0.10
78.7.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was a pelow : Particulars Vo. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Average Age Werage Past Service) Changes In Present Value of Obligation (PVO) resent Value of Benefit Obligations at the begin	ne same. Id benefit plan. Ti tuity plan and th checked and valid	he present value of of	on with the data uses	ayable to these pla s determined on th I for the previous p As At 31.03.2024 5.43 .0.10 32.64 yrs 1.5 yrs As At 31.03.2024	e basis of Actuaria eriod is provided As At 12.02.2024 53 5.43 0.10 32.64 yrs
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Werage Salary Per Month Werage Age Werage Past Service) Changes in Present Value of Obligation (PVO) tresent Value of Benefit Obligations at the begin terest Cost	ne same. Id benefit plan. Ti tuity plan and th checked and valid	he present value of of	on with the data uses	ayable to these pla s determined on th I for the previous p As At 31.03.2024 53 5.43 .0.10 32.64 yrs 1.5 γrs	ns by the Compan e basis of Actuaria eriod is provided As At 12.02.2024 53 5.43 0.10 32.64 yrs 1.5 yrs
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was in below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Average Salary Per Month Average Age Average Past Service) Changes In Present Value of Obligation (PVO) resent Value of Benefit Obligations at the begins turrent Service Cost	ne same. Id benefit plan. Ti tuity plan and th checked and valid	he present value of of	on with the data uses	ayable to these pla s determined on th I for the previous p As At 31.03.2024 53 5.43 .0.10 32.64 yrs 1.5 yrs As At 31.03.2024 2.86	e basis of Actuaria eriod is provided As At 12.02.2024 53 5.43 0.10 32.64 yrs 1.5 yrs As At 12.02.2024
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Werage Salary Per Month Werage Age Werage Past Service) Changes in Present Value of Obligation (PVO) tresent Value of Benefit Obligations at the begin terest Cost	ne same. Id benefit plan. Ti tuity plan and th checked and valid	he present value of of	on with the data uses	ayable to these pla s determined on th I for the previous p As At 31.03.2024 5.43 .0.10 32.64 yrs 1.5 yrs As At 31.03.2024	ns by the Compan e basis of Actuaria eriod is provided As At 12.02.2024 53 5.43 0.10 32.64 yrs 1.5 yrs
	a) Defined Contribution Plans : The Company makes Provident Fund contribut required to contribute a specified percentage o are at rates specified in the law prescribed for th b) Defined Benefit Plans : The Employees' gratuity fund scheme is a define Valuation Report made at the year end. The following table sets out the status of the gra Data Summary Analysis We were provided with current data which was in below : Particulars No. of Employees Eligible for Benefit fotal Eleigible Salary Per Month Average Salary Per Month Average Age Norange Past Service) Changes In Present Value of Obligations at the beginn therest Cost urrent Service Cost enefits Paid From The Fund	ne same. Id benefit plan. Ti tuity plan and th checked and valid	he present value of of	on with the data uses	ayable to these pla s determined on th I for the previous p As At 31.03.2024 53 5.43 .0.10 32.64 yrs 1.5 yrs As At 31.03.2024 2.86	e basis of Actuaria eriod is provided As At 12.02.2024 53 5.43 0.10 92.64 yrs 1.5 yrs As At 12.02.2024



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	Sales	H INFRAWORLD LIN	VITED		
c	(FORMERLY KNOWN AS GANESH INF	U46620WB2024PLC268	366		
Note	(FORMERLY KNOWN AS GANESH INF Forming Part of the Restated Financial Statements	IN WORLD PRIVATE LIN	IITED & GANESH INTI	RNATIONAL)	
	a conversion de restateu rinancial Statements				
	b) Amount to be recognized in the Balance Sheet				(Rs. in L
	PVO at the end of the year			As At 31.03.2024	
	Fair Value of plan assets at the end of the year			3.2	in minute and
	Funded Status (Surplus/(Deficiti)				-
	Net (Liability)/Asset Recognized in the Balance Sheet			-3.2	7 .
				-3.2	7
	c) Expenses recognised in the statement of Profit and Los	S		T	
	Current Service Cost Acturial (Gain)/ Losses on Obligations	for resonant and a subbrance processing and a sub-	LANGER VALUE OF STATE	As At 31.03.2024	
	Expenses recognised in the statement of Profit and Loss			0.12	
	service of the statement of Profit and Loss			0.41	man and a state of the state of
	d) Other Details				<u> </u>
	No of Active Members			As At 31.03.2024	As At 12.02.2
	Per Month Salary Of Active Members			53	53
	Weighted Average Duration of the Projected Benefit Obliga	ation (Years)		5.43	5.43
	Average Expected Future Service Projected Benefit Obligation			1.75	
	Venerit Outgation			3.27	1.75
	e) Assumption				1 2.69
	Expected Rate on Plan Asset			As At 31.03.2024	As At 12.02.20
	Rate of Discounting			N/A	N/A
	Rate of Salary Increase			6.98%	6.98%
	Rate of Employee Turnover			7%	7%
	Mortality Rate During Employment			10% IALM(2012-14)	10%
	Mortality Rate After Employment			Ultimate	IALM(2012-1-
	The estimates of rate of escalation in salary considered in a The above information is certified by the actuary			N/A	Ultimate
ote 25	Finance Cost	From 13th	For the period	Year ended 31st	
		February 2024 to 31st March 2024	ended 12th		
5.1	Bank Charges			and the second second	
5.Z	1 Yana		February 2024	March, 2023	
5.4	Interest on Unsecured Loans	0.13	February 2024 6.92	and the second second	March, 2022 0.
5.3 5.4	Interest On Bank Loan		6.92	March, 2023 14.54	March, 2022 0.
		0.13 12.67		March, 2023	March, 2022 0. 2.
	Interest On Bank Loan	0.13	6.92	March, 2023 14.54 - 52.78 -	March, 2022 0. 2.1 65.
5.4	Interest On Bank Loan Sales LC Discounting Charges	0.13 	6.92 86.42 93.3 4	March, 2023 14.54	March, 2022 0. 2. 65.
	Interest On Bank Loan	0.13 12.67 12.80 From 13th	6.92 86.42 93.34 For the period	March, 2023 14.54 - 52.78 - - 67.32	March, 2022 0. 2. 65. 68.
s.4 ote 6	Interest On Bank Loan Sales LC Discounting Charges Other Expenses	0.13 12.67 12.80 From 13th February 2024 to	6.92 86.42 93.34 For the period ended 12th	March, 2023 14.54 - 52.78 - 67.32 Year ended 31st	March, 2022 0. 2. 65. 68. Year ended 31:
5.4 ote 6	Interest On Bank Loan Sales LC Discounting Charges	0.13 12.67 12.80 From 13th	6.92 86.42 93.34 For the period ended 12th February 2024	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023	March, 2022 0. 2. 65. 68. Year ended 31s March, 2022
i.4 te 6 .1 .2	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel	0.13 12.67 	6.92 86.42 93.34 For the period ended 12th	March, 2023 14.54 52.78 - 67.32 Year ended 31st March, 2023 42.79	March, 2022 0. 2. 65: 68: Year ended 31s March, 2022 35.4
5.4 hte 6 .1 .2 .3	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges	0.13 12.67 12.80 From 13th February 2024 to 31st March 2024 12.50 14.40 3.21	6.92 86.42 93.34 For the period ended 12th February 2024 64.56	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023 42.79 25.85	March, 2022 0. 2.1 65: 68: Year ended 31s March, 2022 35.4 15.6
5.4 6 .1 .2 .3 .4 .5	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel Site Refreshments Expenses Motor Vehicle Expenses Printing & Stationery Expenses	0.13 12.67 12.80 From 13th February 2024 to 31st March 2024 12.50 14.40 3.21 3.70	6.92 86.42 93.34 For the period ended 12th February 2024 64.56 61.40 12.85 18.48	March, 2023 14.54 52.78 - 67.32 Year ended 31st March, 2023 42.79	March, 2022 0. 2. 65. 68. Year ended 31s March, 2022 35.4 15.6 9.3
5.4 >te 6 .1 .2 .3 .4 .5 .6	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel Site Refreshments Expenses Motor Vehicle Expenses Printing & Stationery Expenses Rent for Godown / Site Offices	0.13 12.67 12.80 From 13th February 2024 to 31st March 2024 12.50 14.40 3.21 3.70 1.66	6.92 86.42 93.34 For the period ended 12th February 2024 64.56 61.40 12.85 18.48 8.26	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023 42.79 25.85 12.99	March, 2022 0. 2. 65. 68. Year ended 31s March, 2022 35. (15.6 9.3 3.7
5.4 5.4 6 1.1 1.2 1.3 1.4 1.5 1.6 7	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel Site Refreshments Expenses Motor Vehicle Expenses Printing & Stationery Expenses Rent for Godown / Site Offices Repairs & Maintenance	0.13 12.67 12.80 From 13th February 2024 to 31st March 2024 12.50 14.40 3.21 3.70 1.66 3.86	6.92 86.42 93.34 For the period ended 12th February 2024 64.56 61.40 12.85 18.48 8.26 19.28	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023 42.79 25.85 12.99 8.22 4.91 2.99 8.22 4.91	March, 2022 0. 2. 65: 68: Year ended 31: March, 2022 35: 15:6 9:3 3.7 3.4
5.4 ote 6 .1 .2 .3 .4 .5 .6 .7 .8	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel Site Refreshments Expenses Motor Vehicle Expenses Printing & Stationery Expenses Rent for Godown / Site Offices Repairs & Maintenance Transportation Charges	0.13 12.67 12.80 From 13th February 2024 to 31st March 2024 12.50 14.40 3.21 3.70 1.66	6.92 86.42 93.34 For the period ended 12th February 2024 64.56 61.40 12.85 18.48 8.26 19.28 19.22	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023 42.79 25.85 12.99 8.22 4.91 28.76 13.68	March, 2022 0. 2.1 65: 68: Year ended 31s March, 2022 35.4 15.6 9.3 3.7 3.4 15.2
5.4 5.4 6 1.2 1.3 1.4 1.5 1.6 1.7 8 9	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel Site Refreshments Expenses Motor Vehicle Expenses Printing & Stationery Expenses Rent for Godown / Site Offices Repairs & Maintenance Transportation Charges Travelling & Conveyance Expenses	0.13 12.67 - - From 13th February 2024 to 31st March 2024 12.50 14.40 3.21 3.70 1.66 3.85 7.30	6.92 86.42 93.34 For the period ended 12th February 2024 64.56 61.40 12.85 18.48 8.26 19.28 29.22 62.37	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023 42.79 25.85 12.99 8.22 4.91 28.76 13.68 32.77	March, 2022 0. 2.1 65: 68: Year ended 31s March, 2022 35:4 15:6 9:3 3.7 3.4 15:2 8.7
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5.4 5.4 6 1.2 3.4 5.6 7.8 9 10 11 12 13 14 1 1 12 13 14 1 1 12 13 14 1 1 12 13 14 15 16 1 12 13 14 15 16 10 10 10 10 10 10 10 10 10 10	Interest On Bank Loan Sales LC Discounting Charges Other Expenses Professional & Consultancy Charges Power & Fuel Site Refreshments Expenses Motor Vehicle Expenses Printing & Stationery Expenses Rent for Godown / Site Offices Repairs & Maintenance Transportation Charges Travelling & Conveyance Expenses Travelling & Conveyance Expenses Site Primer and Paints Office Relocation Expenses Fender Paper Expenses fender Paper Expenses festing Charges Site Offixed Assets	0.13 12.67 12.80 From 13th February 2024 to 31st March 2024 12.50 14.40 3.21 3.70 1.66 3.86 7.30 12.32 5.09 7.34 1.73 7.46 2.28 4.42 1.82 3.20 2.50	6.92 86.42 93.34 For the period ended 12th February 2024 64.56 61.40 12.85 18.48 8.26 19.28 29.22 62.37 20.34 66.03 8.66 60.31 10.76 17.27 16.36	March, 2023 14.54 52.78 67.32 Year ended 31st March, 2023 42.79 25.85 12.99 8.22 4.91 28.76 13.68 32.77 12.99 65.26 8.15 45.62 8.75 45.62 8.75 9.82	March, 2022 0. 2.(65. 68. Year ended 31s March, 2022 35.4 15.6 9.3 3.7 3.4 15.2 8.7 20.4 6.4 4.4 7.8 6.21 26.5 5. 6.55 1.00 6.4 22 6.55 1.00 6.4 22 6.55 1.00 6.55 1.





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Note 27	Statement of Tax Shelter	*	1		Deter Latte
	Particulars	From 13th February 2024 to 31st March 2024	For the period ended 12th February 2024	Year Ended 31st March, 2023	(Rs in Lakhs Year Ended 31st March, 2022
	Profit before tax, as Restated Consolidated (A)	562.01	1,661.58	784.37	286,14
	Tax rate (%) (B)	29,12%	31.20%	34.94%	34,94
	Tax expense at nominal rate [C= (A*B)]	163.66	518.41	274.06	97.4
	Adjustments				
	Permanent differences				
	Other Head Income STCG			,	
	Short term Capital (gain) and Loss on sale of investments				
	Total permanent differences (D)	*	-78.15		
			-78.15	-	
	Timing differences				
	Depreciation difference as per books and as per tax	-108.05	-155.21	-182.68	-1.22
	Provision for gratuity, Bonus & leave Encashment	0.41	2,86	•	-
	Total timing differences (E)	-107.64	-152.35	-182.68	-1.22
	Deduction under Chapter VI-A (F)			di Sala di Katalan (SMI), sua sono segli di seri segni di Sala	
	Net adjustments(G)=(A+D+E+F)	454.37	1 204 0.0		
	Brought Forward Loss (ab)	454.57	1,431.08	601.69	284.92
1	Brought Forward Loss (Utilisation)(ac)		~	-	
	Carried Forward Loss		-	-	-
	Net Adjustment After Loss Utilisation (H)= (G)+(ac)	454.37	-	-	**
-	Tax impact of adjustments (I)=(H)*(B)	454.57	1,431.08	601.69	284.92
	Tax on STCG @ 17.47%	152.31	446.50	210.26	97.03
Ē	Tax expenses (Normal Tax Liability) (I)=(H)*(B) (derived)	132.31	13.65		-
I	Minimum Alternate Tax (MAT)		460.15	210.26	97.03
	Income as per MAT **	562.01	1 604 00	*	
	Less :- Business Loss or Unabsorbed Depre w.e. Lower	10,001	1,661.58	784.37	286.14
	Net Income as per MAT	562.01	1,661.58		
1	Tax as per MAT	93.80		784.37	286.14
		33.80	277.32	130.91	47.76
ï	Tax Expenses= MAT or Normal Provision of Income Tax w.e. is	132.31	ACO 45		
	Tax paid as per "MAT" or "Normal" provision		460.15	210.26	97.03
		Normal	Normal	Normal	Normal

Notes:

Notes: 1. The above statement is in accordance with Accounting Standard - 22, "Accounting for Taxes on Income" prescribed under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 (as amended). 2. The permanent/timing differences for the years 31 March 2021, 2022 and 2023 have been computed based on the Income-tax returns filed for the

respective years after giving adjustments to restatements, if any. 3. Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.

4. The above statement should be read with the Statement of Notes to the Financial Information of the Company.



28 MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1. Material Regrouping

Appropriate adjustments have been made in the Restated Balance Sheets, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2. Material adjustments

The Summary of results of restatement made in the Audited Financial Statements for the respective period/years and its impact on the profit / (loss) of the Company is as follows :

· · · · · · · · · · · · · · · · · · ·			(Rs. In Lakhs)		
PARTICULAR	From 13-02- 2024 to 31-03- 2024	For the period ended 12th February, 2024	For the period ended 31st March 2023	For the period ended 31st March 2022	
Net Profit as per audited financial statement (A)	395.37	1,049.08	391.44	195.26	
Add / (Less) : adjustments on Account of					
1) Difference in Account of Calculation of Deferred Tax	· ·	-45.2	-53.19	-0.35	
 Loss on sale of asset due to change in method of depreciation 	- - -		antoinna an	-7.37	
3) Difference in Account of Change in Method of Depreciation (Partnership to Company)	- - -	155.21	182.67	1.22	
4) Provision for Gratuity	2.87 -2.86				
TOTAL ADJUSTMENT (B)	2.87	107.15	129.48	-6.51	
Restated Profit / Loss (A+B)	398.24	1,156.23	520.92	188.75	

29 Notes on Material Adjustments pertaining to prior year

(1) Difference on Account Change in Deferred Tax : Deferred tax is calculated on the difference of depreciation charged as per Companies Act and Income Tax Act in the Restated financials but in Audited financial the same has not been calculated.

(2) Difference on Account of Change in Method of Depreciation : Since Partnership firm is converted into company w.e.f 13th February 2024, so in Audited financials Depreciation is charged at rates specified under Income Tax Act, since it was a partnership firm. Now depreciation has be Restated as per Companies Act 2013.

(3) Difference in Sale of Fixed Assets : Due to change in method of Depreciation from Income Tax Act to Companies Act written down value also effected due to which there is a loss on sale of fixed in the Restated Financial Statement.

(4) Difference on Account of Provision for Gratuity : Due to change in accounting period provision has been accounted for as prorata basis in Restated financial statement

·		T	(Rs. In Lakhs)		
PARTICULAR	As at 31st March 2024	As at 12th February, 2024	As at 31st March 2023	As at 31st March 2022	
Equity/Networth as per Audited Financials	3,493.15	3,097.78	1,398.37	832.05	
Adjustments for Difference Pertaining to changes in Profit and loss due to Restated Consolidated Effect for the period covered in restatment	226.89	225.89 224.01	116.85	-12.61	
Equity/Networth as Restated Financials	3,720.04	3,321.79	1,515.22	819.44	



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3-02-2024 10	upto 12-02- 2024	2022-23	2021-22		
1.37	1.49			ž	
0.83	0.24	1	and the set of the set		
5.49	38.20				
1.57	10.09			-	
	10.03	8.25	7.90		
2.06	12.48	11 63	7.35		
2.34	18 74	30.31	-20.42		
10 73%	6.96%	4 981	3.57%		
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exercise signific	ant influence:	······································	 	Nature Of Relationship	
8.200				Common Director	
		·····		Director / Partner	-
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				Additional Director]
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exercise signific	ant influence:		P ⁻¹		****
		From 13-02-2023 To 31-03-2024	For The year Ended Upto 12-	For The The Year Ended	
		10 31-03-2024	02-2024	31-03-2023	03-2022
		-	1.25		
		946.24	189.19		
	· · · · ·	458.00	· ·	**	
		4.00	20.00		
	1			21.00 15.00	15 12
		As at 31-03-2024	As at 12-02-2024	As at 31-03-2023	As at 31-03-2022
		1.25	1.25		-
		1,135.43 468.00	189.19		
	·····			·	
		4.00	-		
ires has been us	ed as denomin	ator for calculating As at 31st March	the basic and dilute	d earnings per shares	
		2024	As at-12th February, 2024	As at 31 ⁹	As at 31s
		10 398.24	10 1156.23	10	March 2022
		109.78	332.18	520.92 151.52	183. 81,
e Limited on 13	th Febuary 202	4. The Busienss of t	te company was he	3.44 Ince carried by Partnershi	2
L 3354 1		b ment me merefet	ment of the company	ny has applied for GST rei	distrations against whi
harrise for t	and a de	ing wi me pushess,	the management o	t the company has carried	On business in name
Constantinoso controla		am mai tin Beart arte	at resturated trott	requisite authorities in	name of company de
ieshia in median.	a dama a at t			the surgestion of the second se	
o account and t	hat all the expe	inditure debited to	the profit and loss	hich they are stated in the secount have been exclusion	e Balance Sheet,
	and that is a	nterest of the comp			way incurred for the
respond with th	judicial to the i	nterest of the comp s classification/disc	any.	·····	
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1	DI	N : 02331469		on-Executive Director IN : 07935029	
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	Ę	Co Co	Bracil Mundhra Company Secretary & Compliance Officer M. No. A33363	Company Secretary & Ci Compliance Officer	Company Secretary & Chief Financial Officer