

**Moongipa Realty Private Limited**  
**CIN - U45201WB1998PTC154622**  
**Balance Sheet as at 31st March, 2022**

(Amount in Rs.)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
<b>ASSETS</b>			
<b>1 Non-current assets:</b>			
(a) Property, Plant and Equipment	3	2,09,87,469	2,10,13,908
(b) Capital work-in-progress	4	2,18,33,35,262	1,95,11,90,523
(c) Other non-current assets	5	9,00,000	9,00,000
		<b>2,20,52,22,731</b>	<b>1,97,31,04,431</b>
<b>(2) Current assets:</b>			
(a) Financial Assets			
(i) Investments		-	-
(ii) Inventories		-	-
(iii) Trade Receivables		1,09,45,445	79,89,783
(iv) Cash and cash equivalents	6	19,71,618	14,46,158
(v) Short term Loans & advances	7	5,00,000	9,06,900
(b) Other current assets	8	1,42,85,879	1,03,97,753
		<b>2,77,02,942</b>	<b>2,07,40,594</b>
<b>TOTAL ASSETS</b>		<b>2,23,29,25,672</b>	<b>1,99,38,45,025</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity:</b>			
(a) Equity share capital	9	6,97,03,020	6,97,03,020
(b) Other equity	10	(27,31,930)	(42,46,963)
(c) Share Premium		17,19,27,230	17,19,27,230
		<b>23,88,98,320</b>	<b>23,73,83,287</b>
<b>Share Application Money Pending Allotment</b>			
		-	-
<b>LIABILITIES:</b>			
<b>(1) Non-current liabilities:</b>			
Long Term Borrowings	11	9,25,36,006	3,80,50,225
Deferred Tax Liabilities	12	(2,60,793)	(2,52,591)
<b>Total non-current liabilities</b>		<b>9,22,75,213</b>	<b>3,77,97,634</b>
<b>(2) Current liabilities:</b>			
(a) Short Term Borrowings	13	13,74,76,984	2,29,70,301
(b) Other current liabilities	14	1,76,33,89,279	1,69,56,16,378
(c) Provisions	15	8,85,876	77,425
		<b>1,90,17,52,139</b>	<b>1,71,86,64,104</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>2,23,29,25,672</b>	<b>1,99,38,45,025</b>
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; OTHER NOTES</b>		1,2 & 20	

The accompanying notes form an integral part of standalone financial statements

As per our report of even date attached  
For RVA & ASSOCIATES LLP  
Chartered Accountants  
Firm Registration No.: 115003W/W100039

For and on behalf of the Board of Directors

**CA RAVI AGRAWAL**  
Partner  
M No: 048888  
Place: Mumbai  
Date : 20th May, 2022  
UDIN : 22048888ALEQQJ6598

**SANJAY AGARWAL**  
(Director)  
(DIN - 00462902)

**RAJESH AGARWAL**  
(Director)  
(DIN - 00462895)

**Moongipa Realty Private Limited**  
**CIN - U45201WB1998PTC154622**  
**Statement of Profit and Loss for the year ended on 31st March, 2022**

(Amount in Rs.)

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
<b>(I) INCOME:</b>			
Revenue from operations	16	56,45,106	39,61,733
Other Income		56,45,106	39,61,733
<b>TOTAL INCOME (I)</b>			
<b>(II) EXPENSES:</b>			
Purchase of stock in trade		23,21,44,739	2,22,41,863
Changes in Inventories of FG, WIP and stock in trade		(23,21,44,739)	(2,22,41,863)
Employee benefits expense	17	3,96,043	3,52,854
Depreciation and amortisation expense	18	44,912	66,360
Other Expenses	19	29,15,639	25,39,917
<b>TOTAL EXPENSES (II)</b>		<b>33,56,593</b>	<b>29,59,131</b>
Profit Before Exceptional Item		22,88,513	10,02,602
Exceptional Item		(1,56,406)	(30,38,040)
Profit /(Loss) before Tax (I-II)		21,32,107	(20,35,438)
<b>TAX EXPENSE:</b>			
Current Tax		6,25,276	-
Deferred Tax		(8,202)	(59,944)
Profit /(Loss) after Tax		<b>15,15,033</b>	<b>(19,75,494)</b>
Other Comprehensive Income		-	-
Items that will not be reclassified subsequently to profit or loss		-	-
Remeasurement of the net defined benefit liability / asset		-	-
Total Other Comprehensive Income, net of taxes		-	-
<b>Total Comprehensive Income for the period</b>		<b>15,15,033</b>	<b>(19,75,494)</b>
Earnings per equity share:			
(Nominal value per equity share of Rs 10 each)			
Basic		0.22	(0.28)
Diluted		0.22	(0.28)
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; OTHER NOTES</b>	<b>1,2 &amp; 20</b>		

The accompanying notes form an integral part of standalone financial statements

As per our report of even date attached  
For RVA & ASSOCIATES LLP  
Chartered Accountants  
Firm Registration No.: 115003W/W100039

For and on behalf of the Board of Directors

CA RAVI AGRAWAL  
Partner  
M No: 048888  
Place: Mumbai  
Date : 20th May, 2022  
UDIN : 22048888ALEQQJ6598

SANJAY AGARWAL  
Director  
(DIN - 00462902)

RAJESH AGARWAL  
Director  
(DIN - 00462895)

**MOONGIPA REALTY PRIVATE LIMITED**  
**CIN - U45201WB1998PTC154622**  
**UNIT NO-22, 8TH FLOOR, 23A, N.S. ROAD, KOLKATA-700001**

**Statement of Cash Flows**

	31.03.2022	31.03.2021
<b>Cash flows from operating activities</b>		
Profit before taxation	21,32,107	-20,35,438
<i>Adjustments for:</i>		
Depreciation	44,912	66,360
Investment income	-	-
Interest expense	-	-
Profit / (Loss) on the sale of property, plant & equipment	-6,697	-
Preliminary Expenses written off	-	-
Net Profit before Working Capital changes	21,70,322	-19,69,078
<i>Working capital changes:</i>		
(Increase) / Decrease in trade and other receivables	-29,55,662	-53,37,620
(Increase) / Decrease in inventories	-23,21,44,739	-2,22,41,863
(Increase)/ Decrease in Short Term Loans & Advances	4,06,900	5,26,000
(Increase)/ Decrease in Other Current Assets	-38,88,126	21,84,366
Increase / (Decrease) in trade payables	-	-
Increase / (Decrease) in Short term Borrowings	11,45,06,683	1,58,86,050
Increase / (Decrease) in Other Current Liabilities	6,77,72,901	72,98,345
Increase / (Decrease) in Short term Provisions	8,08,451	-29,125
Cash generated from operations	-5,33,23,271	-36,82,925
Interest paid	-	-
Income taxes paid	6,25,276	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	-5,39,48,547	-36,82,925
<b>Cash flows from investing activities</b>		
Purchase of Fixed Assets	-37,669	-
Adjustments in Fixed Assets	25,895	-
Profit from sale of Fixed Assets	-	-
Sale of investments	-	-
Investment income	-	-
<b>Net cash used in investing activities</b>	-11,774	-
<b>Cash flows from financing activities</b>		
Proceeds from long-term borrowings	5,44,85,781	40,73,000
Payment of long-term borrowings	-	-
Book Overdraft	-	-
<b>Net cash used in financing activities</b>	5,44,85,781	40,73,000
<b>Net increase in cash and cash equivalents</b>	5,25,460	3,90,075
<b>Cash and cash equivalents at beginning of period</b>	14,46,158	10,56,083
<b>Cash and cash equivalents at end of period</b>	19,71,618	14,46,158

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2022

(A) EQUITY SHARE CAPITAL

For the year ended 31st March, 2022

Balance as at 1st April, 2021	Changes in equity share capital during the year	Balance as at 31st March, 2022
6,97,03,020	-	6,97,03,020

For the year ended 31st March, 2021

Balance as at 1st April, 2020	Changes in equity share capital during the year	Balance as at 31st March, 2021
6,97,03,020	-	6,97,03,020

3 Property, Plant and Equipment

Amount in Rs.

Particulars	Land & Building	Plant & Machinery	Computer & Software	Furniture & Fixtures	Vehicles	Total
Cost						
At 1st April 2020	2,08,36,050	12,52,865	6,21,447	2,28,250	5,89,821	2,35,28,434
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31st March 2021	2,08,36,050	12,52,865	6,21,447	2,28,250	5,89,821	2,35,28,433
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 1st April 2021	2,08,36,050	12,52,865	6,21,447	2,28,250	5,89,821	2,35,28,433
Additions	-	-	37,669	-	-	37,669
Disposals	-	-	-	-	(4,57,023)	(4,57,023)
Other Adjustments	-	-	-	-	-	-
At 31st March 2022	2,08,36,050	12,52,865	6,59,116	2,28,250	1,32,798	2,31,09,079
Accumulated depreciation and impairment						
At 1st April 2020	-	10,54,890	5,97,467	2,17,389	5,63,664	24,33,410
Depreciation charge for the year	-	46,762	8,934	5,202	5,462	66,360
Disposals / transfers	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-
At 31st March 2021	-	11,01,652	6,06,401	2,22,591	5,69,126	24,99,770
Depreciation charge for the year	-	31,987	7,898	2,704	2,323	44,912
Disposals / transfers	-	-	-	-	(4,40,326)	(4,40,326)
Other Adjustments	-	-	2,499	-	-	2,499
At 31st March 2022	-	11,33,639	6,16,798	2,25,295	1,31,123	21,06,855
Net book value						
At 31st March 2021	2,08,36,050	1,51,213	293	5,659	20,695	2,10,13,908
At 31st March 2022	2,08,36,050	1,19,226	27,564	2,954	1,675	2,09,87,469
Useful Life of the assets (range) (years)						
Method of depreciation (SLM/WDV/etc)		WDV	WDV	WDV	WDV	

**Note 4: Capital Work In Progress**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Balance	1,95,11,90,523	1,92,89,48,660
Add:	23,21,44,739	2,22,41,863
Total	2,18,33,35,262	1,95,11,90,523

**Capital work-in-progress ageing**

Ageing for capital work-in-progress as at March 31, 2022 is as follows:

CWIP	Amount in CWIP as at March 31, 2022				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	23,31,44,738	7,27,26,399	1,38,77,181	1,86,10,76,486	2,18,08,24,804
Projects temporarily suspended	(10,00,000)	-	-	35,10,456	25,10,456
	23,21,44,738	7,27,26,399	1,38,77,181	1,86,45,86,942	2,18,33,35,260

Ageing for capital work-in-progress as at March 31, 2021 is as follows:

CWIP	Amount in CWIP as at March, 31 2021				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	2,22,41,863	6,43,61,717	4,10,92,065	1,81,99,84,421	1,94,76,80,066
Projects temporarily suspended	-	-	-	35,10,456	35,10,456
	2,22,41,863	6,43,61,717	4,10,92,065	1,82,34,94,877	1,95,11,90,522

**Note 5: Other non current assets****Investment**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Investment in Equities	9,00,000	9,00,000
Total	9,00,000	9,00,000

**Note 6: Cash and cash equivalents**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Balances with banks:		
- in current account	(36,21,374)	8,26,873
Cash on hand	5,54,252	6,19,286
Total	(30,67,121)	14,46,158
Other bank balances	50,38,739	-
Total	-	-
Total	19,71,618	14,46,158

**Note 7: Short term loans and advances**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Receivable from Related Parties	-	-
Receivable from Others	5,00,000	9,06,900
Total	5,00,000	9,06,900

**Note 8: Other current assets**

Particulars	As at 31st March, 2022	As at 31st March, 2021
Sundry Advances	9,20,101	7,20,101
Income Tax paid / Refund / TDS Receivable	59,71,358	56,38,107
Deposits	1,94,832	1,94,832
Prepaid Insurance	487	488
Other Receivables	52,37,079	27,89,670
Interest Receivable	19,62,022	10,54,555
Total	1,42,85,879	1,03,97,753

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

Particulars	As at 31st March, 2022	As at 31st March, 2021
<b>Note 9 : SHARE CAPITAL</b>		
Authorised : 70,00,000 (Previous Year: 70,00,000) Equity Shares of Rs.10 each	7,00,00,000	7,00,00,000
Issued : 69,70,302 (Previous Year: 69,70,302) Equity Shares of Rs.10 each fully paid up	6,97,03,020	6,97,03,020
Subscribed and Paid up: 69,70,302 (Previous Year: 69,70,302) Equity Shares of Rs.10 each fully paid up	6,97,03,020	6,97,03,020
	<b>6,97,03,020</b>	<b>6,97,03,020</b>

**NOTE 9(a) : Reconciliation of number of shares**

Particulars	As at 31st March, 2022	As at 31st March, 2021
	Number	Number
Shares outstanding at the beginning of the year	69,70,302	69,70,302
Shares issued during the year	-	-
Shares outstanding at the closing of the year	<b>69,70,302</b>	<b>69,70,302</b>
	Rs.	Rs.
Shares outstanding at the beginning of the year	6,97,03,020	6,97,03,020
Shares issued during the year	-	-
Shares outstanding at the closing of the year	<b>6,97,03,020</b>	<b>6,97,03,020</b>

**NOTE 9(b) : Equity Shares**

The company has one class of equity shares having a par value of Rs 10 each. Each shareholder is eligible for one vote per share. 100% shares are held by JSW Steel Ltd , the Holding Company.

**NOTE 9(c) : Shares held by its holding company are as follows:**

Equity Shares	As at 31st March, 2022	As at 31st March, 2021
	Number	Number
Yogi Infra Projects Ltd	51,59,600	51,59,600
	Rs.	Rs.
	5,15,96,000	5,15,96,000

**NOTE 9(d) : Details of shareholders holding more than 5% shares in the company:**

Equity shares of Rs. 10 each fully paid up	As at 31st March, 2022	As at 31st March, 2021
	Number	Number
Yogi Infra Projects Ltd	51,59,600	51,59,600
Bini Builders P Ltd	4,06,377	4,06,377
Moongipa Development & Infrastructure Ltd	3,55,600	3,55,600
Moongipa Roadways P Ltd	3,49,600	3,49,600
	% of holding	% of holding
Yogi Infra Projects Ltd	74.02	74.02
Bini Builders P Ltd	5.83	5.83
Moongipa Development & Infrastructure Ltd	5.10	5.10
Moongipa Roadways P Ltd	5.02	5.02

Note 10: Other Equity:

Surplus / (Deficit) balance in Statement of Profit and Loss

Particulars	As at 31st March, 2022	As at 31st March, 2021
Balance as per last financial statements	(42,46,963)	(22,71,469)
(+) Net Profit for the Year	15,15,033	(19,75,494)
(-) Deferred Tax adjustments of earlier years	-	-
Depreciation adjustment on transition to schedule II of the Co's Act, 2013	-	-
<b>Total</b>	<b>(27,31,930)</b>	<b>(42,46,963)</b>

Note 11: Long Term Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
Unsecured Loan from Directors	9,25,36,006	3,80,50,225
<b>Total</b>	<b>9,25,36,006</b>	<b>3,80,50,225</b>

Note 12: Long term provisions :

Particulars	As at 31st March, 2022	As at 31st March, 2021
Deferred Tax Liabilities	(2,60,793)	(2,52,591)
<b>Total</b>	<b>(2,60,793)</b>	<b>(2,52,591)</b>

Note 13: Short Term Borrowings

Particulars	As at 31st March, 2022	As at 31st March, 2021
Unsecured Loan from Shareholders & Relatives	8,16,06,683	-
Unsecured Loan from Others	5,58,70,301	2,29,70,301
<b>Total</b>	<b>13,74,76,984</b>	<b>2,29,70,301</b>

Note 14: Other current liabilities

Particulars	As at 31st March, 2022	As at 31st March, 2021
Statutory Dues Payable	8,17,068	21,203
Advance from Customers	1,69,93,09,962	1,64,74,57,825
Trade Payables	3,83,51,247	2,48,71,621
Other payable	2,49,11,002	2,32,65,728
<b>Total</b>	<b>1,76,33,89,279</b>	<b>1,69,56,16,378</b>

Ageing for trade payables outstanding as at March 31, 2022 is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	3,01,79,272	3,99,058	21,31,218	56,41,699	3,83,51,247
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Grand Total</b>					<b>3,83,51,247</b>

Ageing for trade payables outstanding as at March 31, 2021 is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	1,39,94,143	52,27,459	6,50,551	49,99,468	2,48,71,621
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Grand Total</b>					<b>2,48,71,621</b>

Note 15: Short term provisions:

Particulars	As at 31st March, 2022	As at 31st March, 2021
Provision for employee benefits :		
Salary payable	2,60,600	77,425
Provision for expenses	-	-
Provision for Current Year Tax	6,25,276	-
<b>Total</b>	<b>8,85,876</b>	<b>77,425</b>



## 16 Other Income

Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Other Income	56,45,106	39,61,733
<b>Total Other income</b>	<b>56,45,106</b>	<b>39,61,733</b>

## 17 Employee benefit expense

Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Salaries and wages	1,20,000	2,84,400
Staff welfare expenses	2,76,043	68,454
<b>Employee benefit expense</b>	<b>3,96,043</b>	<b>3,52,854</b>

## 18 Depreciation

Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Depreciation	44,912	66,360
<b>Depreciation</b>	<b>44,912</b>	<b>66,360</b>

## 19 Other Expenses

Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Audit Fees	24,000	24,000
Power and Fuel	3,37,765	1,49,512
Stamp Paper & Franking Charges	500	300
Rent paid	8,05,000	6,00,000
Advertisement Expenses	5,001	-
Bank Charges	1,10,592	3,863
Business Promotion expenses	37,500	-
Computer expense	15,712	17,000
Discount Given	-	100
Travelling & Conveyance Expenses	12,318	2,057
Commission & Brokerage	-	16,000
Fees & Subscription	2,000	-
Interest on TDS	48	225
Interest on GST	832	-
Insurance Charges	6,136	6,848
Legal and Professional fees	2,45,000	1,95,880
GST & ST Expenses	-	5,962
Postage & Courier	405	760
Office Expenses	60,878	32,267
Printing & Stationery	3,950	17,785
Parking / Toll Charges	-	1,086
Professtion Tax (Company)	2,500	2,500
Property Tax & Maintenance Charges	10,80,000	13,60,000
ROC Filing Fees	2,500	1,800
Repairs & Maintenance	46,655	51,034
Loss on Sale of Vehicle	6,697	-
Sundry Balance Written Off	83,320	-
Sundry Expenses	1,604	-
Rounding Off	14	11
Telephone Expenses	24,711	50,927
<b>Total</b>	<b>29,15,639</b>	<b>25,39,917</b>

**MOONGIPA REALTY PRIVATE LIMITED**

Notes forming part of the financial statements for the year ended 31.03.2022

**Note 20 - Disclosures under Accounting Standards**

**20.1 Related party disclosures:**

As per Accounting Standard AS-18 issued by the ICAI, disclosure of transaction with the related parties as defined in the said accounting standard are as under :-

List of related parties (with whom transactions were carried out during current and previous year)			
	Relationship	Current Year	
		Current Year	Previous Year
1	Enterprises over which KMP or IESI exercise significant influence	NIL	NIL
2	Key management personnel [KMP]	Sanjay Agarwal	Sanjay Agarwal
3	Key management personnel [KMP]	Rajesh Agarwal	Rajesh Agarwal
4	Relative of KMP	Kaushalaya Agarwal	Kaushalaya Agarwal
5	Relative of KMP	Sunita Agarwal	Sunita Agarwal
6	Relative of KMP	Puja Agarwal	-
7	Relative of KMP	Samit Agarwal	Samit Agarwal

**20.2 Volume of transactions with related parties:**

Sl No	Name of the transacting related parties	Nature of Transaction	Current Year	O/s as on 31.03.2022	Previous Year	O/s as on 31.03.2021
1	Sanjay Agarwal	Managerial remuneration	-	-	-	-
2	Rajesh Agarwal	Managerial remuneration	-	-	-	-
3	Sanjay Agarwal	Rent	2,40,000	2,16,000	-	-
4	Kaushalaya Agarwal	Rent	3,00,000	45,000	3,00,000	23125
5	Sunita Agarwal	Rent	25,000	-	3,00,000	23125
6	Puja Agarwal	Salaries	3,00,000	1,75,000	-	-
7	Samit Agarwal	Salaries	1,20,000	-	2,40,000	17500

**20.3 Accounts of outstanding items pertaining to related parties at the balance sheet date:**

Sl No	Name of the transacting related parties	Nature of Transaction	Current Year	Previous Year
1	Sanjay Agarwal	Balance of Loan taken	3,62,02,590	1,13,12,590
2	Rajesh Agarwal	Balance of Loan taken	5,63,33,416	2,67,37,635

20.4	Earnings per share	Year ended 31 March, 2022	Year ended 31 March, 2021
		<b>Basic / Diluted:</b>	
	Net profit for the year attributable to the equity shareholders	15,15,033	-19,75,494
	Weighted average number of equity shares	69,70,302	69,70,302
	Par value per share	10	10
	<b>Earnings per share - Basic / Diluted</b>	<b>0.22</b>	<b>(0.28)</b>

**20.5 Additional information as required under part II of the Schedule VI to the Companies Act, 1956.**

a) Value of imports during the year	Nil	Nil
b) Expenditure in foreign currency	Nil	Nil
c) Valued of imported material consumed	Nil	Nil
d) Amount in foreign currency remitted	Nil	Nil

**20.6 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006:**

I	The amount due thereon remaining unpaid to any supplier at the end of each accounting year	
	Principal Interest	Nil Nil
II	The amount of interest paid by the buyer in terms of section 16 of MSMED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	Nil
III	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	Nil
IV	The amount of interest accrued and remaining unpaid at the end of each accounting year	Nil
V	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of MSMED Act, 2006	Nil

**20.7** Balances of Trade payables, trade receivables, secured and unsecured borrowings and other amounts receivable in cash or kind for value to be received are subject to confirmations and reconciliations, if any.

**20.8 Additional Information pursuant to para 3, 4C & 4D of Part II of Schedule IV to the Companies Act, 2013**

Expenditure Incurred on Employees	No of Employees	Salary, Bonus, PF, etc.
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Not less than Rs 200,000 per month in respect of persons employed for part of the year	None	Rs Nil
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Not less than Rs 2400,000 per annum in respect of persons employed for the year	None	Rs Nil
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**20.9** Previous year's figures are regrouped and rearranged to comply with the current year's figures

for RVA & ASSOCIATES LLP  
Chartered Accountants  
Firm Regn. No: 115003W / W100039

For MOONGIPA REALTY PRIVATE LIMITED

(CA Ravi Agrawal)  
Partner  
Membership No: 048888

SANJAY AGARWAL  
Director  
(DIN - 00462902)

RAJESH AGARWAL  
Director  
(DIN - 00462895)

Place: Mumbai  
Date : 20th May, 2022  
UDIN : 22048888ALEQQJ6598