

SUPERTECH LIMITED- Project -Eco Village II
Provisional Standalone Balance Sheet as at 25 March, 2022

Particulars	Note No.	(Amount Rs.)	(Amount Rs.)
		As at 25th March, 2022	As at 31st March, 2021
ASSETS			
Non-current assets			
Property, Plant and Equipment		30,662,842	36,215,463
Financial Assets			
Loans	1	63,676,114	28,322,252
Non-current tax assets (net)	2	3,316,653	2,974,552
		97,655,609	67,512,267
Current assets			
Inventories	3	12,374,233,619	12,343,125,559
Financial Assets			
(i) Trade receivables	4	703,999,163	497,909,988
(ii) Cash and cash equivalents	5	56,145,579	48,427,176
(iii) Bank balances other than cash and cash equivalents	6	170,786	170,786
Other current assets	7	241,608,478	225,632,149
		13,376,157,624	13,115,265,658
Total Assets		13,473,813,233	13,182,777,925
EQUITY AND LIABILITIES			
Equity Share Capital	8	-	-
Other Equity	8a	(315,911,966)	(301,641,037)
		(315,911,966)	(301,641,037)
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings	9	5,915,457,146	5,958,928,445
		5,915,457,146	5,958,928,445
Current liabilities			
Financial Liabilities			
(i) Trade payables	10		
- Total outstanding dues of creditors other than micro enterprises and small enterprises		2,143,677,045	2,150,381,643
(iii) Other current financial liabilities	11	3,375,501,378	3,333,331,259
Other current liabilities	12	2,355,089,632	2,041,777,615
		7,874,268,054	7,525,490,517
Total Equity and Liabilities		13,473,813,234	13,182,777,925

SUPERTECH LIMITED- Project -Eco Village II
Provisional Standalone Statement of Profit and Loss for the year ended on 25 March, 2022

(Amount Rs.)

Particulars	Note No.	Year ended 25th March, 2022	Year ended 31st March, 2021
REVENUE			
Revenue from Operations	13	304,123,282	169,484,769
Other Income	14	47,118,679	25,981,602
Total Income		351,241,961	195,466,371
EXPENSES			
Cost of materials consumed	15	860,841	15,618,362
Other construction expenses	16	42,490,661	3,037,883
Change in Inventories of Finished Goods and Work-in-progress	17	3,220,251	290,337,377
Employee benefits expense	18	10,414,237	10,108,284
Finance costs	19	-	-
Depreciation and amortization expense		5,552,621	5,803,320
Other expenses	20	302,974,280	172,202,182
Total Expenses		365,512,891	497,107,408
Profit before exceptional items & tax		(14,270,929)	(301,641,037)
Loss on sale of investment in a Subsidiary			
Profit on sales of Investment in a Subsidiary			
Loan Processing fees w/off			
Inventory written off			
Compensation payable			
(Loss) / Profit before tax		(14,270,929.19)	(301,641,037.27)
Tax expense			
- Current tax			
- Current tax - earlier years			
- Deferred tax			
(Loss) / Profit for the year		(14,270,929.19)	(301,641,037.27)

SUPERTECH LIMITED**Provisional Notes Forming Part of the Standalone Financial Statements**

Note - 1 - Loans	Year ended 25 March, 2022	Year ended 31 March, 2021
(Unsecured, considered good)		
Security deposits	3,319,508.00	3,319,508.00
Loans given to:		
a. Related parties		
- Subsidiaries	40,169,469.00	6,715,969.00
- Other related parties	19,337,802.00	19,337,802.00
b. Other parties	849,335.00	-1,051,027.00
Total	63,676,114.00	28,322,252.00
Note - 2 - Non-current Tax Assets (net)	Year ended 25 March, 2022	Year ended 31 March, 2021
Advance income tax and tax deducted at source (net of provisions)	3,316,653.00	2,974,552.00
Total	3,316,653.00	2,974,552.00
Note - 3 - Inventories	Year ended 25 March, 2022	Year ended 31 March, 2021
(Valued at lower of cost and net realisable value, unless otherwise stated, refer note 3.4 for the accounting policy)		
Raw Materials & Consumables	107,457,970.00	73,129,659.00
Stock of Work in Progress and Finished Flats	12,266,775,649.00	12,269,995,900.00
Total	12,374,233,619.00	12,343,125,559.00
Note - 4 - Trade Receivables	Year ended 25 March, 2022	Year ended 31 March, 2021
(Unsecured, considered good)	703,999,162.57	497,909,988.38
Total	703,999,162.57	497,909,988.38
Note - 5 - Cash and Cash Equivalents	Year ended 25 March, 2022	Year ended 31 March, 2021
Balances with Banks - Current Accounts	6,458,246.00	(1,260,157.00)
Cash on Hand	49,687,333.00	49,687,333.00
Total	56,145,578.99	48,427,175.99
Note - 6 - Bank Balances other than Cash and Cash Equivalents	Year ended 25 March, 2022	Year ended 31 March, 2021
Deposits with Banks (including interest):		
- held as margin money	170786	170786
Total	170,786.00	170,786.00
Note - 7 - Other Current Assets	Year ended 25 March, 2022	Year ended 31 March, 2021
(Unsecured, consider good)		

SUPERTECH LIMITED**Provisional Notes Forming Part of the Standalone Financial Statements**

Balances with Statutory/Government Authorities	69,374,629.00	67,666,886.00
Advances to contractors/suppliers	122,359,796.72	110,804,976.85
Prepaid and deferred expenses	1,650,052.00	936,286.00
Other advances	48,224,000.00	46,224,000.00
Total	241,608,477.72	225,632,148.85

Note -8a - Other Equity	Year ended 25 March, 2022	Year ended 31 March, 2021
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Retained Earnings

As per last account	(301,641,037.27)	-
Add: (Loss) / Profit for the year	(14,270,929.19)	(301,641,037.27)
Total	(315,911,966.46)	(301,641,037.27)

Note - 9 - Borrowings	Year ended 25 March, 2022	Year ended 31 March, 2021
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(i) Secured

Term loans from:

- Banks	3,090,344,022.00	3,090,344,541.00
- Financial Institutions	65,610,385.00	28,336,403.00

3,155,954,407.00	3,118,680,944.00
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(ii) Unsecured

Loans and advances from:

- Directors, KMP and other related parties	146,400,000.00	146,400,000.00
- Promoters Stake	5,661,836,633.00	5,723,829,524.00
- Body Corporates	36,657,761.00	30,944,924.00
- Subsidiary/Associate Companies	70,562,752.00	57,753,997.00

5,915,457,146.00	5,958,928,445.00
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Total (i+ii)	9,071,411,553.00	9,077,609,389.00
Less: Amount disclosed under "Other current financial liabilities"	3,155,954,407.00	3,118,680,944.00
Net Total	5,915,457,146.00	5,958,928,445.00

Note - 10 : Trade Payables	Year ended 25 March, 2022	Year ended 31 March, 2021
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Total outstanding due of creditors other than micro enterprises and small enterprises	2,143,677,044.89	2,150,381,642.95
Total	2,143,677,044.89	2,150,381,642.95

SUPERTECH LIMITED**Notes Forming Part of the Standalone Financial Statements**

Note - 11 : Other Current Financial Liabilities	Year ended 25 March, 2022	Year ended 31 March, 2021
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Current maturities of Borrowings	3,155,954,407.00	3,118,680,944.00
Accrued expenses	632,910.00	632,910.00
Security and retention money	23,294,712.00	23,213,892.00
Creditors for expenses	21,436,412.00	21,660,773.00
Payable to employees	174,182,936.64	169,142,740.10
Total	3,375,501,377.64	3,333,331,259.10

SUPERTECH LIMITED**Provisional Notes Forming Part of the Standalone Financial Statements**

Note - 12 : Other Current Liabilities	Year ended 25 March, 2022	Year ended 31 March, 2021
Advance from customers	1,990,870,465.56	1,674,833,483.77
Statutory liabilities	364,219,166.00	366,944,131.00
Total	2,355,089,631.56	2,041,777,614.77