



TRYNAVH & CO

(Chartered Accountants)

B-519, Nehru Ground, NIT, Faridabad-121001

M- +91 9810831089

E- vipinksharma.ca@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Partners,
Gurugram

Opinion

We have audited the financial statements of **M/S GCC INFRA**, which comprise the Balance Sheets as of March 31, 2024, and the profit and loss account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

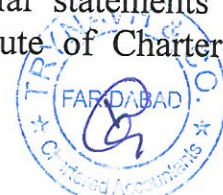
In our opinion, the accompanying financial statement of the entity are prepared, in all material respects, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with standards on Auditing (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the accounting standards issued by the Institute of Chartered





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Accountants of India (ICAI) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

For TRYNAVH & Co.
Chartered Accountants
FRN: 005008N

CA Vipin Sharma
(Partner)
M. No.-512515

Place: Gurugram
Date: 28-06-2024



UDIN: 24512515 BKCNMH2322

GCC Infra Flora Avenue
Balance Sheet as at 31st March 2024

Regd Add: P-903-905, JMD Megapolis, Sohna Road, Gurugram, Haryana

(Amount in Rs.)

| | Particulars | Note | 31st March 2024 | 31 March 2023 |
|-----------|--|------|---------------------|-----------------------|
| I | EQUITY AND LIABILITIES | | | |
| 1 | Owners' Funds | | | |
| (a) | Owners' Capital Account | 3 | 13,23,31,997 | 7,03,34,348 |
| (b) | Reserves and surplus | | - | - |
| | | | 13,23,31,997 | 7,03,34,348 |
| 2 | Non-current liabilities | | | |
| (a) | Long-term borrowings | 4 | 17,14,17,293 | 52,08,03,505 |
| (b) | Deferred tax liabilities (Net) | | - | - |
| (c) | Other long-term liabilities | | - | - |
| (d) | Long-term provisions | | - | - |
| | | | 17,14,17,293 | 52,08,03,505 |
| 3 | Current liabilities | | | |
| (a) | Short-term borrowings | 4 | 4,16,35,000 | 5,96,35,303 |
| (b) | Trade payables | 5 | - | - |
| (i) | Total outstanding dues of micro, small and medium enterprises | | - | - |
| (ii) | Total outstanding dues of creditors other than micro, small and medium enterprises | | - | 2,99,274 |
| (c) | Other current liabilities | 6 | 49,04,92,216 | 42,13,23,927 |
| (d) | Short-term provisions | | - | - |
| | | | 53,21,27,216 | 48,12,58,504 |
| | Total | | 83,58,76,506 | 1,07,23,96,357 |
| II | ASSETS | | | |
| 1 | Non-current assets | | | |
| (a) | Property, Plant and Equipment and Intangible assets | 7 | | |
| (i) | Property, Plant and Equipment | | 2,21,569 | 5,05,818 |
| (ii) | Intangible assets | | - | - |
| (iii) | Capital work in progress | | - | - |
| (iv) | Intangible asset under development | | - | - |
| (b) | Non-current investments | 8 | 4,06,85,390 | 2,93,85,390 |
| (c) | Deferred tax assets (Net) | | - | - |
| (d) | Long Term Loans and Advances | | - | - |
| (e) | Other non-current assets | 10 | 31,69,490 | 32,39,112 |
| | | | 4,40,76,449 | 3,31,30,320 |
| 2 | Current assets | | | |
| (a) | Current investments | | | |
| (b) | Inventories | 11 | 24,77,15,913 | 65,99,84,926 |
| (c) | Trade receivables | 12 | 52,19,13,255 | 37,25,48,485 |
| (d) | Cash and bank balances | 13 | 1,26,93,973 | 48,11,704 |
| (e) | Short Term Loans and Advances | 9 | 45,95,653 | 2,56,205 |
| (f) | Other current assets | 14 | 48,81,263 | 16,64,718 |
| | | | 79,18,00,057 | 1,03,92,66,037 |
| | Total | | 83,58,76,506 | 1,07,23,96,357 |
| | Summary of significant accounting policies | 1&2 | | |
| | The accompanying notes are an integral part of the financial statements | | | |

As per our Report of even date
For TRYNAVH & Co.
Chartered Accountants

CA Vipin Sharma
Partner
M No-512515
FRN No. 005008N
PLACE: Gurugram
DATED: 28/06/2024



For GCC Infra

Partner

For GCC Infra
Partner
Partner

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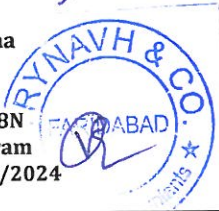
GCC Infra Flora Avenue
Statement of Profit and Loss for the year ended 31st March,2024.
 Regd Add: P-903-905, JMD Megapolis, Sohna Road, Gurugram, Haryana

(Amount in Rs.)

| | | Note | 31st March 2024 | 31 March 2023 |
|------|--|------|---------------------|---------------------|
| I | Revenue from operations | 15 | 54,51,97,453 | 37,25,48,485 |
| II | Other Income | 16 | 40,60,205 | 12,92,752 |
| III | Total Income (I+II) | | 54,92,57,658 | 37,38,41,237 |
| IV | Expenses: | | | |
| (a) | Cost of construction | 17 | 54,72,81,201 | 40,09,54,993 |
| (b) | Employee benefits expense | 18 | 4,290 | 15,20,812 |
| (c) | Finance costs | 19 | 1,04,495 | 26,17,278 |
| (d) | Depreciation and amortization expense | 20 | 78,348 | 65,970 |
| (e) | Other expenses | 21 | 15,31,983 | 16,18,209 |
| | Total expenses | | 54,90,00,317 | 40,67,77,262 |
| V | Profit/(loss) before exceptional and extraordinary items and tax (III-IV) | | 2,57,341 | -3,29,36,025 |
| VI | Exceptional items (specify nature & provide note/delete if none) | | - | - |
| VII | Profit/(loss) before extraordinary items and tax (V-VI) | | 2,57,341 | -3,29,36,025 |
| VIII | Extraordinary Items (specify nature & provide note/delete if none) | | - | - |
| IX | Profit before tax (VII-VIII) | | 2,57,341 | -3,29,36,025 |
| X | Tax expense: | | | |
| (a) | Current tax | | - | - |
| (b) | Excess/ Short provision of tax relating to earlier years | | - | - |
| (c) | Deferred tax charge/ (benefit) | | - | - |
| XI | Profit/(Loss) for the period from continuing operations (IX-X) | | 2,57,341 | -3,29,36,025 |
| XII | Profit/(loss) from discontinuing operations | | - | - |
| XIII | Tax expense of discontinuing operations | | - | - |
| XIV | Profit/(loss) from discontinuing operations (after tax) (XII-XIII) | | - | - |
| XV | Profit/(Loss) for the year (XI+XIV) | | 2,57,341 | -3,29,36,025 |
| | The accompanying notes are an integral part of the financial statements | 1&2 | | |

As per our Report of even date
 For TRYNAVH & Co.
 Chartered Accountants

CA Vipin Sharma
 Partner
 M No-512515
 FRN No. 005008N
 PLACE : Gurugram
 DATED : 28/06/2024



For GCC Infra

Partner

GCC INFRA
 Partner

Partner

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GCC Infra

Notes forming part of the Financial Statements for the year ended 31st March, 2024.

Note - 1 Background of the entity

GCC Infra was incorporated on 12/03/2016. The Firm is Dealing in Real Estate and Construction Business.

Note - 2 Significant Accounting Policies

Basis of accounting and preparation of financial statements

The Financial statements have been prepared on accrual basis under the historical cost convention and on going concern basis in accordance with generally accepted accounting principles in India, The accounting standard issued by the Institute of Chartered Accountants of India.

Use of estimates

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

Revenue recognition

The firm follows "Percentage of Completion Method" of accounting for constructed residential properties. As per this method, the revenue is recognized in proportion to the actual cost incurred as against the total estimated cost of the projects under execution subject to the actual cost being 25% or more of the total estimated cost.

Income from Service

Revenue from Sales of Services is recognized over the period in which services are rendered.

Interest and Other Incomes

Interest income is recognized on time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income and other income is included under the head "other income" in the statement of profit and loss.

Tangible fixed assets

Fixed assets are carried at cost less accumulated depreciation. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Note - 3 Owners' Capital Account (Annexure 1)

| Sr. No. | Name of Partner/ Proprietor/ Owner | Share of profit/ (loss) (%) | As at 1st April 2023 (Opening Balance) | Capital Introduced/contri buted during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit / Loss for the year | (Amount in Rs.) | |
|---------------------------|-------------------------------------|-----------------------------|--|---|---------------------------|-----------------------|-----------------------------|-------------------------------------|--|--|
| | | | | | | | | | As at 31st March, 2024 (Closing Balance) | As at 31st March, 2024 (Closing Balance) |
| 1 | Jitender Kumar | | - | - | - | - | - | - | - | - |
| 2 | Ajay Goyal | | - | - | - | - | - | - | - | - |
| 3 | Jitender Janghu | | - | - | - | - | - | - | - | - |
| 4 | Breez Builders & Developers Pvt Ltd | | - | - | - | - | - | - | - | - |
| 5 | Rajeev Jain | | - | - | - | - | - | - | - | - |
| 6 | V.K. Motors Pvt Ltd | | - | - | - | - | - | - | - | - |
| Previous Year (PY) | | | | | | | | | | |
| | | | 7,03,24,348 | 19,66,82,817 | - | - | 13,49,42,508 | 2,57,341 | 13,23,31,998 | - |
| | | | 8,84,89,004 | 6,41,42,320 | - | - | 4,93,60,951 | -3,29,36,025 | 7,03,34,348 | - |

Partners' Current Account (Annexure 2)

| Sr. No. | Name of Partner/ Proprietor/ Owner | Share of profit/ (loss) (%) | As at 1st April 2023 (Opening Balance) | Capital Introduced/contri buted during the year | Remuneration for the year | Interest for the year | Withdrawals during the year | Share of Profit / Loss for the year | (Amount in Rs.) | |
|---------------------------|-------------------------------------|-----------------------------|--|---|---------------------------|-----------------------|-----------------------------|-------------------------------------|--|--|
| | | | | | | | | | As at 31st March, 2024 (Closing Balance) | As at 31st March, 2024 (Closing Balance) |
| 1 | Jitender Kumar | 7.84% | -21,52,065 | - | - | - | 94,99,579 | 20,175 | -1,16,31,469 | - |
| 2 | Ajay Goyal | 20.58% | -48,45,243 | - | - | - | 82,24,998 | 52,961 | -1,30,17,280 | - |
| 3 | Jitender Janghu | 49.00% | -1,70,93,526 | - | - | - | 78,22,787 | 1,26,097 | -2,47,90,216 | - |
| 4 | Rajeev Jain | 20.58% | -68,58,913 | - | - | - | 63,13,454 | 52,961 | -1,31,19,406 | - |
| 5 | Breez Builders & Developers Pvt Ltd | 1.00% | 9,39,48,970 | 16,07,07,083 | - | - | 10,30,81,690 | 2,573 | 15,15,76,936 | - |
| 6 | V.K. Motors Pvt Ltd | 1.00% | 33,35,125 | 3,59,75,734 | - | - | - | 2,573 | 4,33,13,433 | - |
| Previous Year (PY) | | | | | | | | | | |
| | | | 7,03,24,348 | 19,66,82,817 | - | - | 13,49,42,508 | 2,57,341 | 13,23,31,998 | - |
| | | | 8,84,89,004 | 6,41,42,320 | - | - | 4,93,60,951 | -3,29,36,025 | 7,03,34,348 | - |



For GCC INFRA
[Signature]
 Partner

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GCC Infra
Notes forming part of the Financial Statements for the year ended 31st March,2024.

(Amount in Rs.)

| | | 31st March 2024 | 31 March 2023 |
|----------|---------------------------|---------------------|---------------------|
| 4 | Borrowings | | |
| (A) | Secured | | |
| (a) | Term loans | | |
| | From banks/FI | 5,62,67,880 | 34,61,54,092 |
| | Total (A) | 5,62,67,880 | 34,61,54,092 |
| (B) | Unsecured | | |
| (a) | Loans Repayable on Demand | | |
| (i) | Long Term | 11,36,49,413 | 16,81,49,413 |
| (ii) | Short Term | 3,66,35,000 | 5,81,35,303 |
| (b) | Other Loans | | |
| (i) | Long Term | 15,00,000 | 65,00,000 |
| (ii) | Short Term | 50,00,000 | 15,00,000 |
| | Total (B) | 15,67,84,413 | 22,62,84,716 |
| | Total (A) + (B) | 21,30,52,293 | 57,24,38,808 |

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For GCC NFRA
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Partner

GCC Infra

Notes forming part of the Financial Statements for the year ended 31st March,2024.

| | | (Amount in Rs.) | |
|----------|--|------------------------|----------------------|
| | | 31st March 2024 | 31 March 2023 |
| 5 | Trade payables | | |
| (a) | Total outstanding dues of micro, small and medium enterprises | - | - |
| (b) | Total outstanding dues of creditors other than micro, small and medium enterprises | - | 2,99,274 |
| | Total Trade payables | - | 2,99,274 |
| 6 | Other current liabilities | 31st March 2024 | 31 March 2023 |
| (a) | Audit Fees Payable | 67,500 | 67,500 |
| (b) | Advance From Customers | 1,43,56,805 | 8,00,33,974 |
| (c) | Labour Charges Payable | - | 7,035 |
| (d) | Retention Money | 3,85,538 | 1,380 |
| (e) | Salary Payable | 71,940 | 78,645 |
| (f) | Goods and Service tax payable | 29,284 | 26,284 |
| (g) | TDS payable | 2,13,465 | 5,10,552 |
| (h) | Payable Against Land | - | 11,38,40,827 |
| (i) | Other payables(Branch Division) | 47,53,67,683 | 22,67,57,731 |
| | Total Other current liabilities | 49,04,92,216 | 42,13,23,927 |

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For GOC INFRA

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Partner



7 Property, Plant and Equipment and Intangible Assets (owned assets)

| PARTICULARS | RATE % | WDV as on 01.04.2023 Rs. | GROSS BLOCK | | DELETION During the Year | TOTAL Rs. | DEPRECIATION FOR THE YEAR Rs. | NET BLOCK | |
|---------------------|-----------|--------------------------------|--|--|--------------------------------|-----------------|-------------------------------------|--------------------------------------|-----------------|
| | | | ADDITION More than 6 months Rs. | ADDITION Less than 6 months Rs. | | | | W.D.V. AS ON 31.03.2024 Rs. | |
| Bolero Campar Gold | 15% | 2,61,649 | | | 2,22,402 | 39,247.00 | 39,247 | - | - |
| Air Cooler | 15% | - | | | - | 16,500 | 2,475 | 14,025 | 14,025 |
| Auto Level Machine | 15% | 19,320 | 16,500 | | - | 19,320.00 | 2,898 | 16,422.00 | 16,422.00 |
| Bar Bending Machine | 15% | 1,15,153 | | | | 1,15,153.00 | 17,273 | 97,880.00 | 97,880.00 |
| Bar Cutting Machine | 15% | 1,09,696 | | | | 1,09,696 | 16,454 | 93,242 | 93,242 |
| Total | | 5,05,818 | 16,500 | - | 2,22,402 | 2,99,916 | 78,347 | 2,21,569 | 2,21,569 |

For GCC INFRA

 Director





GCC Infra
Notes forming part of the Financial Statements for the year ended 31st March, 2024.

| | 31st March 2024 | 31 March 2023 |
|--|-----------------|---------------|
| 8 Investments - Non Current and Current (valued at historical cost unless stated otherwise) | | |
| Other Investments | | |
| (a) Fixed Deposit under lien (Lien Marked Against Bank Guarantees) | 4,06,85,390 | 2,93,85,390 |
| Total Investments | 4,06,85,390 | 2,93,85,390 |
| 9 Loans and advances | | |
| (A) Other loans and advances | 4,79,153 | 2,56,205 |
| (a) Advance To Creditors | 41,16,500 | - |
| (B) Loans advances to partners or relative of partners(Short Term) | 45,95,653 | 2,56,205 |
| Total (A + B) | | |
| 10 Other non-current assets | | |
| (a) Security Deposits | 30,00,000 | 30,00,000 |
| (b) Prepaid expenses | 1,69,490 | 2,39,112 |
| Total other non-current other assets | 31,69,490 | 32,39,112 |
| 11 Inventories | | |
| (a) Work-in-progress | 24,77,15,913 | 65,99,84,926 |
| Total | 24,77,15,913 | 65,99,84,926 |
| 12 Trade receivables | | |
| (a) Outstanding for a period less than 6 months from the date they are due for receipt | 35,65,78,577 | 37,25,48,485 |
| (b) Unsecured Considered good | 35,65,78,577 | 37,25,48,485 |
| Outstanding for a period exceeding 6 months from the date they are due for receipt | 16,53,34,678 | - |
| Unsecured Considered good | 16,53,34,678 | - |
| Total(a+b) | 52,19,13,255 | 37,25,48,485 |
| 13 Cash and Bank Balances | | |
| (a) Cash and cash equivalents | 1,26,73,973 | 47,91,704 |
| (b) Cash in hand | 20,000 | 20,000 |
| Total Cash and bank balances | 1,26,93,973 | 48,11,704 |
| 14 Other current assets | | |
| (a) Advance Tax(TDS & TCS Receivables) | 17,45,165 | 1,53,970 |
| (b) Accrued Interest | 31,36,098 | 15,10,748 |
| Total | 48,81,263 | 16,64,718 |

(I+II)



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For GCC INFRA
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Partner

| | | (Amount in Rs.) | |
|------|--|------------------------|----------------------|
| | | 31st March 2024 | 31 March 2023 |
| 15 | Revenue from operations | | |
| (a) | Sale of Plots | 54,51,47,453 | 37,25,48,485 |
| (b) | Plot Transfer Fees | 50,000 | - |
| | Revenue from operations (Net) | 54,51,97,453 | 37,25,48,485 |
| 16 | Other income | 31st March 2024 | 31 March 2023 |
| (a) | Interest income on FDR | 25,64,154 | 12,92,252 |
| (b) | Other non-operating income (Cheque Bouncing Charges) | 1,000 | 500 |
| (c) | Interest Received from Customers | 14,95,051 | - |
| | Total other income | 40,60,205 | 12,92,752 |
| 17 | Cost of Construction | 31st March 2024 | 31 March 2023 |
| A | Purchases of stock-in-trade | | |
| (i) | Purchase | 3,51,67,084 | 58,72,310 |
| (ii) | Other Direct Expenses | | |
| (a) | Petty Contractor | 1,07,20,522 | 25,64,659 |
| (b) | Legal & Professional | 2,40,000 | 3,60,000 |
| (c) | Land | - | 33,61,02,309 |
| (d) | Labour Charges | 12,75,340 | 4,60,542 |
| (e) | Conversion Charges | - | 49,69,264 |
| (f) | EDC Expenses | 3,96,20,000 | 3,09,69,885 |
| (g) | Excavation Of Soil | 2,36,537 | 11,61,616 |
| (h) | Freight & Cartage | 66,766 | 8,543 |
| (i) | Internal Development Charges | 1,24,00,000 | 89,00,000 |
| (j) | Layout Revision Fees | - | 6,20,000 |
| (k) | License Fees | - | 1,99,86,117 |
| (l) | RERA Processing & Registration Fees | - | 11,75,645 |
| (m) | Shuttering Plates on Rent | 4,47,936 | 64,000 |
| (n) | Other Expenses | 8,210 | 16,355 |
| (o) | Security Guard Expenses | 11,41,658 | 3,01,884 |
| (p) | Soil Filling Expenses | 1,65,338 | 1,08,15,304 |
| (q) | Spare Parts For Batching Plant | - | 38,881 |
| (r) | Property Tax | 2,02,840 | - |
| (s) | Scrutiny Fees | - | 1,98,000 |
| (t) | Water Tanker Filling | 28,550 | - |
| (u) | Rent-JCB | 9,81,700 | 48,722 |
| (v) | Turnkey Execution Expenses | 3,27,000 | - |
| (w) | Repairs and maintenance | 39,600 | - |
| (x) | Horticulture Expenses | 10,49,442 | 2,26,500 |
| (y) | Finance Expenses | 2,98,50,024 | 5,02,77,627 |
| (z) | Salaries, wages, bonus and other allowances | 10,43,641 | - |
| | Total (A) | 13,50,12,188 | 47,51,38,163 |
| B | Changes in inventories of finished goods, work in progress and stock-in trade | 31st March 2024 | 31 March 2023 |
| | Inventories at the beginning of the year: | | |
| (i) | Work in progress | 65,99,84,926 | 58,58,01,756 |
| | Inventories at the end of the year: | | |
| (i) | Work in progress | 24,77,15,913 | 65,99,84,926 |
| | (Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C) | 41,22,69,013 | -7,41,83,170 |
| | Total (A+B) | 54,72,81,201 | 40,09,54,993 |

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For GCC INFRA

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Partner

GCC Infra

Notes forming part of the Financial Statements for the year ended 31st March,2024.

| | | 31st March 2024 | 31 March 2023 |
|-----------|--|------------------|------------------|
| 18 | Employee benefits expense | | |
| (a) | Salaries, wages, bonus and other allowances | - | 15,20,812 |
| (b) | Staff welfare expenses | 4,290 | - |
| | Total Employee benefits expense | 4,290 | 15,20,812 |
| 19 | Finance cost | | |
| (a) | Bank Guarantee Charges | 1,04,495 | 2,02,821 |
| (b) | Bank Charges | - | 7,257 |
| (c) | Processing Fees | - | 24,07,200 |
| | Total Finance cost | 1,04,495 | 26,17,278 |
| 20 | Depreciation and amortization expense | | |
| (a) | on tangible assets (Refer note 11) | 78,347 | 65,970 |
| | Total Depreciation and amortization expense | 78,347 | 65,970 |
| 21 | Other Expenses | | |
| (a) | CTE Fees Expenses | - | 1,05,000 |
| (b) | Repairs and Maintenance | 1,300 | 785 |
| (c) | Insurance Expenses | - | 20,045 |
| (d) | Travelling Expenses | - | 36,936 |
| (e) | Auditor's Remuneration | 73,750 | 73,750 |
| (f) | Printing and Stationery | 1,51,159 | 5,016 |
| (g) | Legal and Professional Charges | 9,62,998 | 11,53,500 |
| (h) | Advertisement and Publicity | 30,833 | 1,77,230 |
| (i) | Conveyance Expenses | 24,385 | 45,560 |
| (j) | Miscellaneous Expenses | 37,558 | 387 |
| (k) | Discount Allowed to Customers | 2,50,000 | - |
| | Total | 15,31,983 | 16,18,209 |

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For GCC INFRA
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Partner

