

M/S RAMESH ASHWIN & KARANTH

CHARTERED ACCOUNTANTS Firm Reg. No: 010680S

Partners
Ramesh B N (M.No : 015170) Mob:9448468958
Ashwin B R (M.No : 214199) Mob: 9886415958
Prashanth Karanth (M.No: 214235) Mob: 9886282946

INDEPENDENT AUDITORS' REPORT

To the Members of Jana Urban Foundation

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated financial statements of Jana Urban Foundation (hereinafter referred to as "the Holding Company") and its subsidiary and associates (the Holding Company and its subsidiary and associates together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2021, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flows for the year ended on that date, and notes to the consolidated financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

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

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics and provisions of Companies act 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Information Other than the consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon

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

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

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

Responsibilities of Management for the consolidated financial statements

The Holding Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Companies Act, 2013. The respective Board of Directors of the companies included in the Group are responsible for maintenance of the adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

Identified and assessed the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk

of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtained an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the entity's internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Groups's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the
 disclosures, and whether the financial statements represent the underlying transactions and events
 in a manner that achieves fair presentation.

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

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

Other Matters

The consolidated financial statements also include the Group's share of net profit/loss for the year ended 31st March, 2021, in respect of Janaadhar India Private Limited and Jana Capital Limited (associate companies), whose financial statements / financial information have not been audited by us. The financial statements / financial information of the associate companies as aforementioned have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid associates, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements. I financial information certified by the Management

Report on Other Legal and Regulatory Requirements

- 1. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit for the purposes of our audit of the aforesaid consolidated financial statements.
 - (b) In our opinion proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the report of other auditors.
 - (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Statement of Cash Flows dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2021 taken on record by the Board of Directors of the Holding Company and its subsidiaries incorporated in India and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies incorporated in India is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the consolidated financial statements doesn't have any Pending litigations as on Balance Sheet date other than those stated in notes forming part of consolidated financial statements.
 - Provision has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.

iii. Any of the Group companies is not required to transfer any amounts to the Investor Education and Protection Fund.

For Ramesh Ashwin & Karanth Chartered Accountants

Firm's registration number: 010680S

Prashanth Karanth Partner

Membership number: 214235 UDIN: 21214235AAAASM1309

Place: Bangalore

Date: 03-Nov-2021

(Registered under Section 8 of the Companies Act, 2013)

(A Company Limited By Guarantee)

CIN: U65929KA2006NPL039843

Consolidated Balance Sheet as at 31st March 2021

(Amount in Rs)

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3		
(b) Stock option outstanding A/c			2,453,380
(c) Monies pending allotment			7,916,260
(d) Reserves and surplus	4	430,954,759 430,954,759	343,936,858 354,306,498
2 Minority interest		-	
3 Non-current liabilities	nill. II sy		
(a) Long term borrowings	5	9	55,157,747
(b) Long-term Provisions	6	331,481	4,276,538
(b) Long Certifications		331,481	59,434,285
4 Current liabilities	7	172,661	8,134,276
(a) Trade payables	7 8	255,382	121,048,946
(b) Other current liabilities	9	90,000	675,867
(c) Short-term Provisions	,	518,043	129,859,089
TOTAL		431,804,283	543,599,872
B ASSETS			
Non-current assets			
1 (a) Fixed assets	10		
(i) Property, plant & equipment	10(a)	150,577	18,215,146
(ii) Intangible assets	10(b)	6,873	322,756
		157,450	18,537,902
(b) Goodwill on consolidation	30	*	157,333,624
(c) Non-current investments	11	326,543,588	
(d) Long-term loans and advances	12	4,069,373	21,870,881
(e) Deferred tax asset (Net)	32	1,969,847	2,339,867
(f) Other non- current assets	13		26,965,232
(i) other how current assess	0.00	332,582,808	208,509,604
2 Current assets			23,678,629
(a) Inventories	14		27,115,002
(b) Trade receivables	15	20 744 277	
(c) Cash and cash equivalents	16	89,341,837	208,767,273
(d) Short-term loans and advances	17	6,799,191	38,600,715
(e) Other current assets	18	2,922,997	18,390,747
		99,064,025	316,552,366
TOTAL		431,804,283	543,599,872

See accompanying notes forming part of the consolidated financial statements

In terms of our report attached

For Ramesh Ashwin & Karanth

Chartered Accountants Firm Reg No; 0106805

Partner M. No. 214235

Place: Bangalore

Date 03-Nov-2021

For and on Behalf of the Board of Directors

S Ban Bangalore

Raghunath Srinivasan

Director

DIN: 00352754

Place: Bangalore

Date 03-NOV-2021

Ramesh Ramanathan

Director

DIN: 00163276

(Registered under Section 8 of the Companies Act, 2013)

(A Company Limited By Guarantee)

CIN: U65929KA2006NPL039843

Consolidated Statement of Profit and Loss for the year ended 31st March 202

(Amount in Rs)

	Particulars	Note	For the year ended 31st March 2021	For the year ended 31st March 2020
1	Revenue from operations	19	96,009,662	243,913,502
2	Other income	20	10,481,851	16,263,455
3	Total revenue (A)		106,491,513	260,176,958
4	Expenses			
	(a) Changes in inventories of work-in-progress	21	9,001,476	158,963,968
	(b) Project cost (Net)	22	31,128	11,456,511
	(d) Employee benefit expenses	23	44,486,149	83,660,201
	(e) Depreciation & amortization expenses	10c	3,129,505	7,454,632
	(f) Finance cost	24	12,810,352	22,882,930
	(g) Other Expenses	25	41,524,428	67,375,814
	Total Expenses (B)		110,983,037	351,794,056
5	Profit before tax C= (A-B)		(4,491,524)	(91,617,099)
6	Tax Expenses (D)			450 404
	(a) Current tax expenses		16,620,300	659,101
	(b) Current tax expenses on account of MAT			1,286,671
	(c) MAT credit entitlement	100	224 252	(1,286,671) 2,370,803
	(d) Deferred tax	32	336,253 16,956,553	3,029,904
	Profit for the year after Tax before share of results of	-		
7	Associate and minority interests (C-D)		(21,448,077)	(94,647,003)
8	Add/Less: Share of profit/(Loss) of Associate		(5,053,489)	
9	Profit for the year after Tax before share of results of Associate and minority interests (7+8)		(26,501,566)	(94,647,003
10	Less : Minority interests Profit for the year (9-10)		(26,501,566)	(94,647,003

See accompanying notes forming part of the consolidated financial statements

In terms of our report attached

For Ramesh Ashwin & Karanth

Chartered Accountants

Firm Reg No: 0106805

Prashanth Karanth

Partner

M. No: 214235

Place: Bangalore

Date: 03-Nov-2021

For and on Behalf of the Board of Directors

Bangalore August Sciain

agunath Srinivasan

Director

DIN: 00352754

Ramesh Ramanathan

Director

DIN: 00163276

Place: Bangalore

Date 03-Nov-2021

(Registered under Section 8 of the Companies Act, 2013)

(A Company Limited By Guarantee)

CIN: U65929KA2006NPL039843

Consolidated Cash Flow Statement as at 31st March

(Amount in Rs)

Particulars Particulars	As at 31st March 2021	As at 31st March 2020
Cash flow from Operating Activities	77.753 3-10	(04 447 000)
Net Profit /(Loss) before tax	(4,491,524)	(91,617,099)
Add: Depreciation and amortisation	3,129,505	7,454,632
Add: Interest expenditure	1 2	22,835,750
Add: Amortisation of prepaid	1 1 2 1	3,804,837
Add: ESOP expenses	* 1	1,469,431
Add: Assets written off		1,067,743
Less: Utilisation of grant	programme and	(8,374,268)
Less: Interest received	10,070,339	(14,321,575)
Less: Dividend Received	(3,000)	(194,049)
Operating profit before working capital changes	8,705,320	(77,874,598)
Changes In Working Capital		0.0000000000000000000000000000000000000
(Increase) / Decrease in Trade Receivables	141,597	31,017,396
(Increase) / Decrease in Inventories	The second second	158,964,674
(Increase) / Decrease in Short-Term Loans And Advances	1,016,853	17,787,523
(Increase) / Decrease in Long-Term Loans And Advances	6,198,333	4,070,799
(Increase) / Decrease in Other Current Assets	(4,347,113)	7,643,636
Increase / (Decrease) In Trade Payables	(629,494)	(17,409,344)
Increase / (Decrease) in Other Current Liabilities and Provisions	178,472	(91,477,779)
Increase/(Decrease) in long-term provisions	94,678	
Increase/ (Decrease) in short-term provisions	(35,120)	
Net change in working capital	2,618,206	110,596,905
The control of the co	(146,700)	(122,000)
Corpus Fund Utilised Cash Generated From Operations	11,176,826	32,600,307
Direct Taxes	(16,620,300)	(64,869)
Net Cash flows from Operating activities	(5,443,474)	32,535,438
Purchase Of Fixed assets & Capital Expenditure incurred	(118,536)	(4,969,924)
		11.00
Adjustments attributable to Janadhaar India Private Limited due to loss of control	48,812,386	
(Please refer Note 2.3)	Jan 200 100 100 100 100 100 100 100 100 100	2,500,000
(Investment)/Proceeds from redemption in Mutual Funds	(33,999,900)	2,300,000
Investment in equity instruments	(6,687,482)	
Bank balances not considered as Cash and cash equivalents		140E TTE 47E
- Placement of fixed deposits	(44,612,042)	(125,775,475
- Maturity of fixed deposits	52,196,769	80,857,053
Interest Received	5,064,999	12,896,173
Dividend Received	3,000	194,049
Net cash from / (used in) investing Activities (B)	20,659,194	(34,298,124
Cash flow from Financing Activities		2 000 101
Increase/(Decrease) in long-term borrowings	1	2,998,196
Interest paid		(27,268,089
Net cash flow from / (used in) Financing Activities (C)		(24,269,893
Net Increase / (Decrease) in cash and cash equivalents during the year (A+B+C)	15,215,720	(26,032,579
	42 000 252	114,566,881
Cash and cash equivalents at the beginning of the year [Please Refer note 2.2 (viii)]	12,000,252	3,044,679
Opening cash & cash equivalents of merged company	27 247 277	91,578,981
Cash and cash equivalents at the end of the year	27,215,972	71,370,70
Reconciliation of Cash and cash equivalents with the Balance Sheet:		200 747 27
Cash and cash equivalents as per Note 16	89,341,837	208,767,27
Less: Bank balances not considered as Cash and cash equivalents as defined in A5 3		U. I. Hilly and S.
Cash Flow Statements		
(I) In Fixed Deposit Accounts		
-Original Maturity More Than 3 Months	62,125,865	117,188,29
Cash And Cash Equivalents At The End Of The Year	27,215,972	91,578,98

See accompanying notes forming part of the consolidated financial statements

in terms of our report attached For Ramesh Ashwin & Karanth Chartered Accountants

Firm Reg No: 0106805

Prastienth Karanth

Partner

M: No: 214235 Place: Bangalore

Date: 03-Nov-2021

For and on Behalf of the Board of Directors

Bangalore Raghunath Srinivasan

AN FO

Director

DIN: 00352754

Place: Bangalore

Ramesh Ramanathan

Director DIN: 00163276

Date: 03-Nov -2021

(Registered under Section 8 of the Companies Act, 2013) (A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

Note 1 Corporate information

Jana Urban Foundation (the 'Company') was incorporated on June 29, 2006. The Company is limited by guarantee and each member undertakes to contribute to the assets of the Company, in the event of the Company being wound up while he is a member or within one year afterwards, such amounts as stated in the Memorandum of Association of the Company.

During the Financial year 2008-09 company transferred the business of micro finance to M/s. Jana Small Finance Bank (earlier called as Janalakshmi Financial Services Limited).

A brief list of some of the initiatives undertaken by Jana Foundation over the past years include Skills and Livelihoods Program(ESL), Pathways To Prosperity (P2P), work with the World Bank's CGAP (Consultative Group to Assist the Poor) to deepen the understanding of the financial products and processes that would work best for the poor, under the heading of customer centricity, scholarships for urban poor youth under an initiative called Jana Vidya Sethu, an initiative on property rights called Jana Patra, etc.

The Company changed its name from Janalakshmi Social Services to Jana Urban Foundation on 8th May 2013.

Note 2 Significant Accounting Policies

2.1 Basis of accounting and preparation of Consolidated financial statements.

The Consolidated financial statements of the Company and its subsidiaries (together the 'Group') have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The Consolidated financial statements have been prepared on accrual basis under the historical cost convention except for categories of fixed assets acquired before 1 April, 2004, that are carried at revalued amounts. The accounting policies adopted in the preparation of the Consolidated financial statements are consistent with those followed in the previous year.

2.2 Principles of consolidation

The Consolidated financial statements relate to Jana Urban Foundation ('the Company), its subsidiary companies and the Group's share of profit/loss in its associate. The Consolidated financial statements have been prepared on the following basis:

- (i) The financial statements of the subsidiary companies and associates used in the consolidation are drawn up to the same reporting date as that of the Company i.e., 31 March, 2021. These have been Consolidated based on latest available financial statements. Necessary adjustments have been made, for the effects of significant transactions and other events between the reporting dates of the such financial statements and these Consolidated financial statements.
- (ii) The financial statements of the Company and its subsidiary companies have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses, after eliminating intra-group balances, intra-group transactions and resulting unrealised profits or losses, unless cost cannot be recovered.
- The consolidated financial statements include the share of profit / loss of the associate company which have been accounted for using equity method as per AS 23 Accounting for Investments in Associates in Consolidated Financial Statements. Accordingly, the share of profit / loss of the associate company (the loss being restricted to the cost of investment) has been added to / deducted from the cost of investments.
- (iv) The excess of cost to the Group of its investments in the subsidiary companies over its share of equity of the subsidiary companies, at the dates on which the investments in the subsidiary companies were made, is recognised as 'Goodwill' being an asset in the Consolidated financial statements and is tested for impairment on annual basis. On the other hand, where the share of equity in the subsidiary companies as on the date of investment is in excess of cost of investments of the Group, it is recognised as 'Capital Reserve' and shown under the head 'Reserves & Surplus', in the Consolidated financial statements.
- (v) Minority Interest in the net assets of the Consolidated subsidiaries consist of the amount of equity attributable to the minority shareholders at the date on which investments in the subsidiary companies were made and further movements in their share in the equity, subsequent to the dates of investments. Net profit / loss for the year of the subsidiaries attributable to minority interest is identified and adjusted against the profit after tax of the Group in order to arrive at the income attributable to shareholders of the Company.
- (vi) Goodwill arising on consolidation is not amortised but tested for impairment.

(vii) Following subsidiary companies and associate companies have been considered in the preparation of the Consolidated financial statements:

Name of the Entity	Relationship	Country of Incorporation	% of Holding and voting power	directly as at
		S CONTRACTOR	31-Mar-21	31-Mar-20
Janaadhar (India) Private Limited (refer note below) Jana Urban Services for Transformation Pvt Ltd Jana Capital Limited	Associate Subsidiary Associate	India India India	43.81% 100.00% 43.92%	52,99% 100,00% 43,92%

Bangalore

(Registered under Section 8 of the Companies Act, 2013) (A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

Note:

During the year ended March 31, 2021, Janadhaar (India) Private Limited (erstwhile Subsidiary of the Company) has issued Equity shares and Preference shares to Investors. The said issuance of shares has resulted in the reduction of stake of Jana Urban Foundation from 52,99% as on March 31, 2020 to 43.81% as on March 31, 2021 resulting in a loss of control over the said subsidiary with effect from January 1, 2021.

(viii) Non-comparability of financials for the year ended 31st March 2021 and 31st March 2020:

As the percentage of stake of Jana urban foundation in Janadhaar (India) Private Limited is reduced, Janadhaar (India) Private Limited has become a associate of Jana urban foundation for the year ended 31st March 2021. Investment in Janadhaar (India) Private Limited has been considered under equity method in the consolidated financials as per Accounting standard 23 issued by Institute of Chartered Accountants of India for the year ending 31st March 2021 whereas the same has been considered as per Accounting standard 21 for the year ended 31st March 2020.

As such, financials for the year ended 31st March 2021 and 31st March 2020 are not comparable.

- The Consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances with certain exceptions as mentioned in the notes and are presented to the extent possible, in the same manner as the Company's separate financial statements.
- 2.3 Note on Derecognition due to loss of control in Janaadhar (India) Private Limited during the year:

During the year ended March 31, 2021, Janadhaar (India) Private Limited (erstwhile Subsidiary of the Company) has issued Equity shares and Preference shares to Investors. The said issuance of shares has resulted in the reduction of stake of Jana Urban Foundation from 52.99% as on March 31, 2020 to 43.81% as on March 31, 2021 resulting in a loss of control over the said subsidiary effective January 1, 2021.

The details of change in Effective ownership of Jana Urban Foundation in Janaadhar (India) Private Limited is given below:

As on Date	Effective ownership	8
01/04/2020	52.99%	
07/12/2020	50.56%	
01/01/2021	45.86%	
24/02/2021	43.81%	
26/02/2021	43.81%	
31/03/2021	43.81%	

Consequent to above loss of control, In accordance with AS 21 "Consolidated Financial Statements" the Company has derecognised the assets and liabilities including reserves of the erstwhile subsidiary and has recognised the investments in Janadhaar India Private limited as an Associate in accordance with "AS 23 Accounting for Investments in Associates in Consolidated Financial Statements".

The details of the assets and liabilities derecognised by the company are as follows:

Nature	Note No.	Amount
Re-Classification of investment as Investment in Associate at Cost and Accounting for the same under the equity method	12	171,480,896
Re-Classification of Goodwill on acquisition as Investment in Associate at Cost	30	157,333,624
De recognition of Reserves and surplus recognised under AS 21 "Consolidated Financial Statements" till date of control.	HH11	
Securities premium	4	530,938,157
Other Reserves		1,139,209
Surplus/(Deficit) in Statement of Profit and Loss		511,540,087
Impact of reclassification of value of Investments as Associate net of changes in Reserves and surplus of the Investee on account of change in ownership post loss of control	4	134,203,446

The Company has not disposed off its investment in Janadhaar India Private Limited and hence the impact of derecognition of loss of control has been accounted under "Reserves and Surplus".

2.4 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.



(Registered under Section 8 of the Companies Act, 2013)

(A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

2.5 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Group are segregated based on the available information.

(*) Please Refer note 2.2 (viii)

Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(*) Please Refer note 2.2 (viii)

Fixed Assets 2.7

i. Property, plant and equipment:

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by management.

Gains or losses arising from derecognition of Property, plant and equipments are measured as the difference between the net disposal proceeds and the carrying amount of the assets and are recognized in the statement of profit and loss when the asset is derecognised.

ii. Intangible Fixed Assets:

Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities) and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognized as an expense when incurred, unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

iii. Depreciation and Amortization:

Depreciation on Fixed Assets has been provided on the Written down value method as prescribed in Schedule II of Companies Act 2013 or the rates determined by the management as per estimated useful life of the Assets, whichever is higher. All Individual Assets valued less than Rs, 5000/- are depreciated in full in the year of acquisition.

2.8 Inventories

Inventories comprise real estate development project work in progress. These are valued at cost or Net Realisable Value whichever is lower. Cost includes

the direct expenditure incurred during the project period, borrowing costs and other indirect costs of the project attributable to the development work.

2.9

Revenue Recognition

(a) Revenue from project: Revenue from sale of properties under construction are recognised on the basis of percentage of completion method, subject to

transfer of significant risks and rewards to the buyer and no significant uncertainty exists regarding the amount of consideration that will be derived.

The percentage of completion is determined on the basis of stages of completion. The stage of completion is arrived at with reference to the entire project cost incurred/cost incurred per tower, only after the work has progressed to the extent of 25% of the construction cost incurred (excluding cost incurred in acquisition of land and its development rights) and upon meeting the other criteria as per the Guidance Note on Accounting for Real Estate Transactions issued by the Institute of Chartered Accountants of India.

Amount receivable /payable is reflected as receivables /advances from customers respectively, after considering income recognised in the above said manner. The estimates of sale area and costs are revised periodically by the management and are considered as change in estimate and accordingly, the effect of such changes to estimates is recognised in the period such changes are determined.

- (b) Revenue from services is recognized on rendering of services as per the terms of the contract. The estimate of sale area and costs are revised periodically by the management and are considered as change in estimates.
- (c) External funded projects: Grants received towards revenue expenses are recognized in the Statement of Profit and Loss on a systematic basis over the period necessary to match them with the related costs which the grants are intended to compensate.
- (d) Interest on Fixed Deposits: Interest on fixed deposits with banks is recognised on time proportionate basis at the applicable interest rates.
- (e) Dividend income is accounted for when the right to receive it is established.





(Registered under Section 8 of the Companies Act, 2013)

(A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

2.09 Grants

Grants are recognised on proportionate basis as and when the dwelling units are completed, subject to the reasonable assurance that the Company will comply with the conditions attached to them and the grants have been received.

2.10 Investments

Long-term Investments are carried at cost. Provision for diminution in value of long term investments is made to recognize a decline, which is other than temporary.

Investment in subsidiaries has adjusted against pre-acquisition equity and remaining surplus / deficiency, if any, has been accounted as goodwill/capital reserve in the Consolidated balance sheet as laid down in Accounting Standard (AS) 21 'Consolidated Financial Statements'.

2.11 Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and compensated absences.

Defined contribution plans

The Group's contribution to provident fund and employee state insurance scheme are considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Defined benefit plans

For defined benefit plans in the form of gratuity fund, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service.

The cost of short-term compensated absences is accounted as under:

- (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and
- (b) in case of non-accumulating compensated absences, when the absences occur.

Long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability at the present value of the defined benefit obligation as at the balance sheet date less the fair value of the plan assets out of which the obligations are expected to be settled. Long Service Awards are recognised as a liability at the present value of the defined benefit obligation as at the balance sheet date.





(Registered under Section 8 of the Companies Act, 2013)

(A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

2.12 Accounting for lease

Assets taken as leases on non-cancellable basis, where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Operating Lease rentals are charged/credited to the Statement of Profit and Loss on accrual basis.

2.13 Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.

2.14 Impairment of Assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

2.15 Foreign Currency Transactions

Foreign currency transactions are recorded at the rate of exchange prevailing, on the date of the transaction. Outstanding foreign currency monetary assets and liabilities are restated at year end rates. Gains/Losses arising on restatement / settlement are adjusted to the Statement of profit and loss as applicable.

2.16 Provisions and Contingencies

A provision is recognized when the Group has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are not recognised and, if any, are adequately disclosed in the notes to accounts.

Contingent assets are not recognized in the financial statements since they may result in the recognition of income that may never be realized.

2.17 Borrowing Cost

Borrowing Cost relating to acquisition/construction of qualifying assets are capitalised until the time all the substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is the one that necessarily takes substantial period of time to get ready for its intended use/sale. All other borrowing cost not eligible for inventorisation/capitalisation are charged to revenue.





(Registered under Section 8 of the Companies Act, 2013) (A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

Share Capital:

Particulars	As at 31 March, 2021	As at 31 March, 2020
Refer Note below	8	

The Company is limited by guarantee and each member undertakes to contribute to the assets of the Company, in the event of the Company being wound up while he is a member or within one year afterwards, upto Rs. 1,000 as stated in the Memorandum of Association of the Company.

Note 4

(c) Securities premium

Opening balance

(Amount In Rs) Reserves & surplus: As at 31 March, 2020 Particulars As at 31 March, 2021 1,152,798 1,152,798 (a) Capital Reserve (Refer Note (i) below) 1,152,798 1,152,798 100,000 100,000 (b) Capital Reserve on Consolidation

Closing balance

Less: Amount derecognised during the year (Please See note 2.3 on

derecognition due to loss of control on subsidiary)

(d) Other Reserves (Deferred Grant from Michael & Susan Dell Foundation, for project development) Opening balance

Less: Amount derecognised during the year (Please See note 2.3 on (1,139,209) derecognition due to loss of control on subsidiary) (8,374,268) Less: Utilisation during the year 1,139,209 Closing balance

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

(78,307,562) (190.023, 393) Opening balance Add: Share capital of the transferor company Less: Impact on derecognition during the year (Please See note 2.3 on derecognition due to loss of control on subsidiary) 645,743,533 (9,252,569) Add: Opening balance of Reserves in the transferor company (94,647,002) Add: Profit/(Loss) for the year (26,501,566)

(7,916,260) Less: Monies pending allotment (190,023,393) 429,218,574 Closing balance

(f) Corpus fund

630,087 752,087 Opening balance Add: Transferred from Statement of Profit and Loss (122,000) (146,700)Less: Amount Utilized 483,387 630,087 Closing balance

343,936,858 430,954,759 Total

Note (f)

Movement in Capital Reserve is as under:

(Amount in Rs)

530,938,157

530,938,157

9,513,477

100,000

Particulars	Opening Balance	Addition / (Deductions)	Closing balance
(i) Vehicle Revolving Fund - SIDBI	312,000		312,000
(Taken over from Sanghamithra Rural Financial Services) (ii) SHG Books Fund - SIDBI	840,798		840,798
(Taken over from Sanghamithra Rural Financial Services) Total	1,152,798		1,152,798





530,938,157

(530,938,157)

1,139,209

otes forming part of the Consolidated financial statements		
otes forming part of the constitution from		
ote 5		1111-1-11
ong term borrowings : Particulars	As at 31 March, 2021	As at 31 March, 2020
, at 11 seed 21		
Unsecured: - Loans from related parties		55,157,747
Total		55,157,747
late (I) Lang from soluted parties		
lote (I) - Loan from related parties Particulars	Amount	Amount
Ramesh Ramanathan		37,159,551
Swathi Ramanathan		15,000,000
Sandeep Bedi		1,624,797
Chander Dutta		1,373,399
Fotal State of the		55,157,747
Note 6		
ong term provisions:	200	(Amount in Rs) As at 31 March, 2020
Particulars	As at 31 March, 2021	As at 31 match, 2020
Provision for employee benefits		
- Gratuity (Refer Note 27(b))	331,481	236,803
- Leave encashment	7.0	4,039,735
		4.2/6.338
Total	331,481	4,276,538
Note 7 Trade payables:		(Amount in Rs)
Note 7	As at 31 March, 2021	(Amount in Rs)
Note 7 Trade payables:		(Amount in Rs)
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise	As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020
Note 7 Trade payables: Particulars	As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise	As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8	As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities:	As at 31 March, 2021 - 172,661 172,661	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars	As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below)	As at 31 March, 2021 - 172,661 172,661	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings	As at 31 March, 2021 - 172,661 172,661	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,000 478,439
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings	As at 31 March, 2021 - 172,661 172,661	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,000 478,439 1,577,121
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,439 1,577,121 5,095,609
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities	As at 31 March, 2021 - 172,661 172,661	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,439 1,577,121 5,095,609 2,148,711
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,439 1,577,121 5,095,609 2,148,711 10,659,386
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,439 1,577,121 5,095,609 2,148,711 10,659,386 5,196,624
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,439 1,577,121 5,095,609 2,148,711 10,659,386
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,439 1,577,121 5,095,609 2,148,711 10,659,386 5,196,624
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees Stipend payable	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,435 1,577,12: 5,095,605 2,148,71! 10,659,386 5,196,62: 1,635,29
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees Stipend payable Withholding taxes and duties Other Payables	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,000 478,439 1,577,121 5,095,609 2,148,719 10,659,380 5,196,620 1,635,290 4,257,75
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees Stipend payable Withholding taxes and duties	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,435 1,577,12: 5,095,605 2,148,71! 10,659,386 5,196,62: 1,635,29
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees Stipend payable Withholding taxes and duties Other Payables	As at 31 March, 2021 172,661 172,661 255,382	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,436 1,577,121 5,095,603 2,148,71! 10,659,386 5,196,62 1,635,29 4,257,75 121,048,94
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (I) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees Stipend payable Withholding taxes and duties Other Payables Total	As at 31 March, 2021 172,661 172,661 As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,436 1,577,121 5,095,603 2,148,711 10,659,386 5,196,62 1,635,29 4,257,75 121,048,94
Note 7 Trade payables: Particulars (a) Total outstanding dues of micro enterprise and small enterprise (b)Total outstanding dues of creditors other than micro enterprise and small enterprise Total Note 8 Other current liabilities: Particulars Current maturities of long term debt - others (refer note (i) below) Interest accrued but not due on borrowings Interest accrued and due on borrowings Income received in advance Statutory Liabilities Retention Money Mobilization advance Advance from customer Payable to employees Stipend payable Withholding taxes and duties Other Payables Total Note (i) Loan from others	As at 31 March, 2021 172,661 172,661 255,382	(Amount in Rs) As at 31 March, 2020 4,320 8,129,956 8,134,276 (Amount in Rs) As at 31 March, 2020 90,000,00 478,436 1,577,121 5,095,603 2,148,71! 10,659,386 5,196,62 1,635,29 4,257,75 121,048,94





ana Urban Foundation Registered under Section 8 of the Companies Act, 2013) Company Limited By Guarantee)		
otes forming part of the Consolidated financial statements		
ote 9		
hort term provisions:		(Amount in Rs) As at 31 March, 2020
Particulars	As at 31 March, 2021	AS at 31 March, 2020
resident for European	90,000	550,747
rovision for Expenses rovision for employee benefits:	20,000	##### VIII
- Leave encashment		125,120
Total	90,000	675,867
ote 12		(Amount In Rs)
ong term loans & advances:	As at 31 March, 2021	As at 31 March, 2020
Particulars	As at 31 march, 2021	AS OF ST MATCH, 2020
eposits with Government Authorities		8,291,355
AT credit entitlement	4,051,373	10,250,706
dvance income tax including TDS		
ecurity deposit	1000000	3,311,820
oans and advances to related parties	18,000	17,000
Total	4,069,373	21,870,881
lote 13		
Other non-current assets: Particulars	As at 31 March, 2021	As at 31 March, 2020
Balances with banks:	111111111111111111111111111111111111111	7.350.000
(i) Deposit accounts kept against bank guarantee		7,350,000
(ii) in earmarked accounts		19,615,232
		26,965,232
Total		20,703,232
Particulars (At lower of cost and net realisable value)	As at 31 March, 2021	As at 31 March, 2020 22,941,10
Stock of units in completed projects		737.52
Others Total		23,678,62
Total		
Note 15		
Trade receivables		(Amount in Rs
Particulars	As at 31 March, 2021	As at 31 March, 2020
(a) Unsecured, considered good:		
Trade receivables outstanding for a period exceeding six months from the date		7,156,64
they were due for payment		10.050.75
Others		19,958,35
(b) Unsecured, considered doubtful		3,728,98
Less: Provision for doubtful receivables		(3,728,98
Total	The state of the s	27,115,00
Note - All the inventories are hypothecated/mortgaged as security for borrowings.		
Note 16		905-600 C. J. 100-EX
Cash and cash equivalents:		(Amount in Re
Particulars	As at 31 March, 2021	As at 31 March, 2021
(a) Cash on hand	23,825	47,68
(b) Balances with banks		No.
(i) In current accounts	27,192,147	24,577,89
(ii) In deposit Accounts	62,125,865	184,141,69
Total	89,341,837	208,767,2
1000	3.90	a secretary e
Balances with banks	£2 42E 04E	117,188,29
	62,125,865	
Balances with banks (i) In deposit accounts - maturity of more than 3 months	62,123,603	
Balances with banks	27,215,972	91,578,98



Notes forming part of the Consolidated financial statements		
Note 17		
Short-term loans and advances	As at 31 March, 2021	(Amount in Rs) As at 31 March, 2020
Particulars	As at 31 march, 2021	AS at 31 march, 2020
Unsecured, Considered Good		
(a) Loans and advances to employees		511,088
(b) Prepaid expenses	116,466 6,035,091	732,731 4,235,796
(c) Advance income tax including TDS & refund receivable (d) Expenses paid for Future Projects	4,886	4,233,770
(e) Balance with Government authorities	592,458	3,499,740
(f) Advance for Land		1,000,000
(g) Security deposits		
(h) Other advances		
(i) Trade and other advances	50,290	5,757,230
(ii) Project advances		22,864,130
Total	6,799,191	38,600,715
Note 18		
Other current assets:		(Amount in Rs)
Particulars	As at 31 March, 2021	As at 31 March, 2020
(a) Interest accrued on Fixed Deposits	1,249,588	5,170,484
(b) Gratuity Asset (Refer Note 27(b))	1,673,409	1,694,602
(c)Unamortised debenture issue expenses		1,267,178
(d)Unbilled revenue		7,746,410
(e)Retention money		802,916
(f)Other receivables Total	2,922,997	18,390,747
1000		
Note 19		777 777 777
Revenue from operations:		(Amount in Rs)
Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
(a) Sale of Services (refer note (I) below)	79,845,970	10,202,984
(b) Sale of real estate developments		
- Residential and Commercial projects	15,184,873	228,191,219
(c) Other operating income	978,819	5,519,299
Total	96,009,662	243,913,502
Note (i)	Amount	Amount
Particulars	Amount	Amount
Sale of services comprises of	14,265,300	
(a)Construction contract (b) Professional Fees	65,580,670	10,202,984
Total	79,845,970	10,202,984
Note 20		
Other income:		(Amount in Rs)
Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
(a)Dividend Income	3,000	
(a)Dividend income (b)Interest income (Refer Note (i) below)	10,276,914	15,148,383
(c)Other non operating income (Refer Note (ii) below)	201,937	1,115,072
Total	10,481,851	16,263,455
Note (i) Particulars	Amount	Amount
Interest income comprises:		
Interest from banks on:	9,958,303	14,285,678
Deposits Interest on income tax refund	112,036	
Maintenace charges	201,634	9920000
Others	4,941	The state of the s
Total SUN & V	10,276,914	15,148,383

Bangalore

Jana Urban Foundation

A Company Limited By Guarantee)		
lotes forming part of the Consolidated financial statements		
lote (ii)		
Particulars	Amount	Amount
ther non-operating income comprises:	4.000	
ental income	45,000 156,937	
labilities no longer required written back	130,737	194,049
ncome from mutual funds		921,023
tiscellaneous income Total	201,937	1,115,072
Note 21 Changes in Inventories of work-in-progress		(Amount in Rs)
Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
Opening balance of project work-in-progress	23,678,629	182,642,597
ess: Closing balance of project work-in-progress	(14,677,153)	(23,678,629
Changes in inventories of work-in-progress	9,001,476	158,963,968
Note22		
Project costs (net)		(Amount in Rs)
Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
Control to a sense of the state of	555,270	23,937,19
Costs Incurred during the year		(4,106,416
Transferred from project inventories Grant utilised	(524,142)	(8,374,268
Total	31,128	11,456,511
Note 23		
Employee benefits expenses:		(Amount in Rs
Particulars Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
(-) Calada and Wagon	39,492,068	74,526,55
(a) Salaries and Wages (b) Contribution to Provident and other Funds (Refer Note 27 (a))	2,992,022	2,883,26
(c) Gratuity Expense (Refer Note 27(b))	15,453	(197,21
(d) ESOS expense		1,469,43
(e) Staff Welfare	1,986,606	4,978,15
Total	44,486,149	83,660,20
Note24		
Finance costs:		(Amount in Rs
Particulars.	For the year ended 31st March 2021	For the year ended 31st March 2020
(a) Interest expense on		THE ERY
(i) Borrowings	11,665,954	21,126,47
(ii) Others	1,183,262	1,756,45
(b) Interest on delayed payment of Income tax	17,335	
Total	12,866,551	22,882,9
Less : Borrowing costs capitalised to the project	(56,199)	





(Registered under Section 8 of the Companies Act, 2013) (A Company Limited By Guarantee)

Notes forming part of the Consolidated financial statements

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ΙP	C)	EΕ	ю,	E	Э.

(Amount in Rs) Other expenses: For the year ended For the year ended Particulars 31st March 2020 31st March 2021 75,962 Bank charges 8,011,572 Labour & material cost 4,346,252 4,976,841 Rent including lease rental (Refer Note 28) 48,280 17,762 4,507,851 4,433,281 Repairs and maintenance- Building 1,509,031 Repairs and maintenance- others 6,054,561 3,213,862 Rates & Taxes 5,980,505 Project maintenance expense 181,565 Electricity & water charges 2,782,086 697,284 Travelling and Conveyance 15,020,951 2,398,641 **Business Promotion** 130,692 126,805 Printing and Stationery 316,222 Power & fuel 272,078 209,610 Communication 8,483,838 6,867,478 Legal and Professional Fees 1,250,000 Donations 225,000 1,934,234 Payments to Auditors (Refer Note 25A) 2,566,812 Office maintenace expenses 280,899 Bad Debts Written off 15,909 Interest and damages 1,165,687 2,227,270 Stipend 13,274,910 Projest advances written off 1,067,743 Fixed Assets written off 885,210 Merger expenses 12,272 Pre-incorporation expenses 2,900,559 430,726 Miscellaneous Expenses

Note25A : Audit Fees: (Excluding taxes)

Total

(Amount in Rs)

67,375,814

Note 25A : Audit Fees: (Excluding taxes) Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
(I) Payments to the auditors comprise - Statutory audit fee	225,000	1,934,234
Total	225,000	1,934,234



41,524,428



Notes forming pair of the Consolidated financial statements Note 10 - Fixed assets	idated financial state	ments										(Amount in Rs.)
Note 10a - Property, Plant & Equipment	quipment		Gross Block	*		NY CONTROL OF THE PARTY OF THE	Accum	Accumulated Depreciation	tion	SERVICE CONTRACTOR	Net	Net Block
Particulars	Balance as at 1st April, 2020	Additions	Fixed assets acquired by merger	Deletions	Balance as at 31 March, 2021	Balance as at tst April, 2020	Depreciation for the year	Accumulated depreciation on fixed assets acquired by merger	Accumulated dep Written off	Balance as at 31 March, 2021	Balance as at 31 March, 2021	Balance es at 31 March, 2020
a) Computers	152,765	118,536			271,301	145,127	24,819			169,946	101,355	7,638
b) Office equipment Total	132,364	118,536			403,665	211,077	42,011	(S. 10)		253,088	150,577	74,052
Previous Year (*)	38,972,181	16,010,669	971,365	12,108,001	43,846,214	29,308,677	7,349,913	76,511	11,104,033	25,631,068	18,215,146	
Note 10b - Intangible Assets											The second	(Amount in Rs.)
	Gross Block						Accum	Accumulated Amortisation	HOL		Net Block	
Particulars	Balance as at 1st April, 2020	Additions	Fixed assets acquired by merger	Deletions	Balance as at 31 March, 2021	Balance as at 1st April, 2020	Amortization for the year	Accumulated depreciation on fixed assets acquired by merger	Accumulated dep Written off	Balance as at 31 March, 2021	Balance as at 31 March, 2021	Balance bs at 31 March, 2020
Commission Cofficience	137.457				137,452	130,579	N.		a	130,579	6,873	6,873
Total	137,452				137,452	130,579		98		130,579	6,873	6,873
Previous Year (*)	2,852,704	195,000		630,083	2,417,621	2,556,453	104,719	*2	566,307	2,094,865	322,756	
(*) Please Refer note 2.2 (viii) Note 10c - Depreciation and Amortisation	mortisation				(Amount in Rs.)							
	Particulars			For the year ended 31st March 2021	For the year ended 31st March 2020							
Depreciation for the year on tangible Assets (Note 10a)	igible Assets (Note 10	(8)		42,011	7,349,913							
Amortisation for the year on intangible Assets (Note 10b)	angible Assets (Note	(0p)			104,719							
Depreciation & amortisation expense of Janadhaar (India) Private Limited	ense of Janadhaar (In	dia) Private Limit	pa	3,087,494		VII.						
	Total			3.129.505	7 454 617							





Notes forming part of Consolidated financial statements Jana Urban Foundation

10V	Controlled Entity /	No. of Sh	hares/Units	Quoted / Unquoted	Partty Paid / Fully paid	Face Value Per Share (Rs)	Extent of Holding (%)	(K) Bully	Amount (ns)	Ĉ.
	Others						2021	2020	2021	2020
SHANDS TO SHAND THE SHAND		2021	2020		OCCOSOCIATION AND AND AND AND AND AND AND AND AND AN	107	(0)	(10)	(11)	
(2)	(3)	(4)	(5)	(9)	()	(0)	(2)			
(a) Investment in Equity Instruments (at cost)(*)										
Unquoted:			127 007	Protocont	Fully Paid		43.92%	43.92%	14	
Jana Capital Limited	Associate	1,187,676	1,18/,0/0	poorbio	Field Daily	1.00	43,81%	52.99%	285,856,206	
Janaadhar (India) Private Limited (*)	Associate	1,193,844	1,193,844	nudnoted	nor fam.					
(Please refer Note 2.3 on recognistion of Invesment due to loss of control on subsidiary)	nt due to loss of control	on subsidiary)								
Outstade							,		1,502,768	
The state of the s		40,000		Quoted	Fully Paid				1 350 374	
bank of balloud		000 03	,	Quoted	Fully Paid		£1		1,75,056,1	
Punjab National Bank		20,000		Ounted	Eully Paid	3	3		2,304,000	
Yes Bank		192,000		Conton	1000 1000				1,522,343	
Zee entertainment		10,000		Quoted	Fully Paid				292,543,688	
Total										
the Investment in Debt oriented Mutual Funds									2,000,000	
And the standard and fund		836							29,999,900	
unit helmond advantage fulfid		158,907							2,000,000	
The Country and House		44,518							33,999,900	
7		204,261								
Local									326,543,588	

No Name of associate	Country of Incorporation	Ownership Interest (%)	Original cost of investment	Amount of Goodwill / (Capital reserve) in original cost	Profit(Loss) in Associate on derocognition on account of loss of Control	Carrying amount of Investments
10日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	The state of the s	10.00	474 ASO 99A	157.333.624	(42,958,314)	285,856,206
the state of the s	India	43.01%	171710010101		Control of the last	
Janaadhar (India) Privete Limes		2000 61	11 877 360	10.00	(11,877,350)	
	India	43.97%	11,077,1300			

* accounted as per AS 23 issued by ICAI.

As per Para 18 of AS 23, If, under the equity method, an investor's share of losses of an associate equals or exceeds the carrying amount of the investment, the investor ordinarily discontinues recognising its share of further losses and the investor has incurred obligations or made payments on behalf of the associate to satisfy obligations of the associate that the investor has incurred obligations or made payments on the associate to satisfy obligations of the associate subsequently reports profits, the investor resumes including its share of those profits only after its share of the profits equals the share of net losses that have not garanteed or to which the investor is otherwise committed. If the associate subsequently reports profits, the investor resumes including its share of those profits only after its share of the profits equals the share of net losses that have not been recognised





september 2016) ptember 2016) cy ties during the year: aditure	Secure Party Discourance	Related Party Disclosuree (A) Related Party Relatio (1) Key Management Per 1. Mr. Ramesh Ram 2. Mr. K S Ramdas 3. Ms. Swathi Rame 4. Mr. R Srinivasan (2) Entity where directo 1. Cross Domain So 2. Jana Urban Spat 3. Jana Small Finan 6. Janaagraha Cen 7. Jana Urban Spa 7. Jana Urban Spa 8. Jana Bante Closing Balance Amount Received Amount Received Amount Received Amount Received Amount Received Services during Dalance	consolidated financial statements sures: lationships: Personnel: Ramanathan - Director das - Director Amanathan - Director asan - Director san - Director Space Foundation Finance Bank (With effect from 10th September 2016) gs Limited (with effect from 10th September 2016) centre for Citizenship and Democracy Space Foundation (Mid) Space Foundation (Mid) Space Foundation (Mid) Space Foundation (Mid) Bank : Particulars Bank : Red towards reimbursement of expenditure ing the year	3.1st March 2021	(Amount in Rs)
September 2016) ptember 2016) ptember 2016) systember 2017 syst	ties during the year: 10,798,835 10,798,835 10,798,835 10,798,835 10,798,835 10,798,835 10,798,835 10,798,835 10,798,835 10,798,835 113,496	Related Party Disclosuree (A) Related Party Relatio (1) Key Management Per 1. Mr. Ramesh Ram 2. Mr. K S Ramdas 3. Ms. Swathi Rame 4. Mr. R Srinivasan 5. Jana Urban Spac 2. Jana Urban Spac 3. Jana Small Finan 4. Jana Holdings Li 5. Sterfing Develop 6. Janaagraha Cen 7. Jana Urban Spac (B) Nature and amount of the Space of the Sp	lationships: Personnel: Ramanathan - Director das - Director das - Director san -	31st March 2021	(Amount in Rs)
(1) Keep Amangement the Presenties (1) (2) Enter the Parity Relationships: 1. Am. Kamerik fearuanthan - Director 2. Am. K Sprinvasan - Director 2. Am. K Sprinvasan - Director Private Limited for the Corp. 3. Am. Swith Remandation Enter the Corp. 4. Am. R Sprinvasan - Director Private Limited for the American Private Limited (with effect from 10th September 2016) 2. Jana Spall Finance Beak (with effect from 10th September 2016) 3. Jana Spall Finance Beak (with effect from 10th September 2016) 4. Jana Hobings Limited (with effect from 10th September 2016) 5. Jana United Spall Finance Beak (with effect from 10th September 2016) 6. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 6. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 7. Jan United Spall Finance Beak (with effect from 10th September 2016) 8. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Spall Finance Beak (with effect from 10th September 2016) 9. Jana Jana Jana Jana Jana Jana Jana Jan	(i) Related Party Relationships: (ii) Key Management External Party (Activated Party Relationships: (iii) Key Management External Party (Activated Party Relationships: (iv) Key Management External Party (Activated Party (Activated Party (Activated Party (Activated Party (Activated Party (Activated Party)) 2. Jun Libration Space Portate United Commissor 2016) 3. Jun Stand France Bank (With effect from 10th September 2016) 4. Jun Medalis Limited Control Party (Caterable) and Democracy 4. Jun Medalis Limited Control Con		Personnel: Ramanathan - Director das - Director das - Director Saan - Director Sannanathan - Director Sannanathan - Director Sannanathan - Director Sannanathan - Director Space Foundation Finance Bank (with effect from 10th September 2016) Space Foundation Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Particulars Bank: Bank: Particulars Particulars Particulars Particulars Bank:	3.1st March 2021	(Amount in Rs)
(1) Key Management Personnel; 2. Mr. K. Stendas - Unicator 2. Mr. K. Stendas - Unicator 3. Mr. K. Stendas - Unicator 4. Mr. R. Sambare manufarm breach 1. Cross Domin's Solutions Provide Limited 4. Jana Visual Finance Bank (with effect from 10th September 2016) 4. Jana Visual Finance Bank (with effect from 10th September 2016) 4. Jana Visual Finance Bank (with effect from 10th September 2016) 5. Jana Visual Finance Bank (with effect from 10th September 2016) 6. Jana Shall Finance Bank (with effect from 10th September 2016) 7. Jana Vichal Finance Bank (with effect from 10th September 2016) 7. Jana Vichal Finance Bank (with effect from 10th September 2016) 7. Jana Vichal Finance Bank (with effect from 10th September 2016) 7. Jana Vichal Finance Bank (with effect from 10th September 2016) 7. Jana Vichal Finance Bank (with effect from 10th September 2016) 7. Jana Vichal Bank (with effect from 10th September 2016) 7. Jana Vichal Bank (with effect from 10th September 2016) 7. Jana Vichal Bank (with effect from 10th September 2016) 7. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Finance Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2016) 8. Jana Vichal Bank (with effect from 10th September 2	(1) Key Awangement Personnel. 2. Mr. NS Extractors Director 2. Mr. Standards - Director 2. Mr. Standards - Director 2. Mr. Standards - Director 3. Mr. Standards - Director 4. Mr. Standards - Director 5. Land University of the direct from 10th September 2016) 5. Setting Devoloper: Private Limited 6. Januards Small Finance Bank (With effect from 10th September 2016) 5. Setting Devoloper: Private Limited 6. Januards Centre for Citizenship and Democracy 7. Januard North Space Consideration (Inclin) 8. Setting Devoloper: Private Limited 9. Setting Devoloper: Private Limited Devoloper: Private Limited 9. Setting Devo		Personnel: Ramanathan - Director das - Director tamanathan - Director tamanathan - Director tamanathan - Director tamanathan - Director ssan - Director stan - Director ssan -	31st March 2021	(Amount in Rs)
2. Mr. S memb famouth or Director 3. Mr. S annuabation - Director 4. Mr. S annuabation - Director 5. Mr. S annuabation - Director 6. Director - Dir	1. Mr. Sameth Emmanthan - Director 2. Mr. Sameth Emmanthan - Director 3. Mr. Swith Emmanthan - Director 4. Mr. Swith Emmanthan - Director 4. Mr. Swith Emmanthan - Director 5. Mr. Swith Emmanthan - Director 6. Mr. Swith Emmanthan - Director 7. Loss Dometral Solution Private Limited 9. Sareting Developer's Private Limited 1. Loss Dometral Solution Private Limited 9. Sareting Developer's Develo		Ramanathan - Director das - Director lamanathan - Director lamanathan - Director lamanathan - Director lamanathan - Director lasan - Director	31st March 2021	(Amount in Rs)
2. Mr. St Sands - Director 3. Mr. Soathsi Emmandation - Director 4. Mr. R. Scriviosian - Director 5. June Urban Space of South Sequence 2016) 5. June Urban Space Foundation (Inclia) 6. June Urban Space Foundation (Inclia) 7. June Urban Space Foundation (Inclia) 6. Statistic benches Part better form 10th September 2016) 7. June Urban Space Foundation (Inclia) 6. Statistic benches Part better form to September 2016) 7. June Urban Space Foundation (Inclia) 6. Statistic benches Part beat brinded 6. June Space Foundation (Inclia) 7. June Urban Space Foundation (Inclia) 7. June Urban Space Foundation (Inclia) 8. Statistic Benches Part Space Foundation (Inclia) 9. Statistic Part Space Foundation (Inclia) 9. Statisti	3. W., K Sharks – Unector 3. W., Skarks Emandation – Director 4. W., R Scrinvasan – Director 4. W., R Scrinvasan – Director 5. W., Skarks Emandation Private United (with a first company) of the private United		das - Director tamanathan - Director saan - Director saan - Director sector has a significant influence: In Solutions Private Limited Space Foundation Finance Bank (With effect from 10th September 2016) sgs Limited (with effect from 10th September 2016) relopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Particulars Bank: Bank: Ince Ince Ince Ince Ince Ince Ince In	3.1st March 2021	(Amount in Rs)
3. Ms. Sworth Earmentain Director 3. Ms. South Earmentain Director 4. Ns. Snivesoran - Director 1. Cocs format in Parameter Private Limited 2. Janua Unitaria Space Foundation (full) 3. Janua Januare Bank (with reflect from 10th September 2016) 5. Janua Januare Bank (with reflect from 10th September 2016) 5. Janua Januare Bank (with reflect from 10th September 2016) 5. Sterling Developers Private Limited 6. January Sharler Bank (with reflect from 10th September 2016) 5. Sterling Developers Private Limited 6. January Sharler Bank (with reflect from 10th September 2016) 5. Sterling Developers Private Limited 6. January Received (with reflect from 10th September 2016) 7. January Sharler Bank (with reflect from 10th September 2016) 8. Sterling Balance Bank (with reflect particles of Interest Accused Charles (with Sharler Bank and Amount Received Charles (with Sharler Cereivable Charles (with Sharler Cereivabl	3. We, Swith Remarkibin - Director 4. Mr. & Symbox Same Limited 5. Jean Urban's gave Foundation in 10th September 2016) 5. Jean Urban's gave Foundation (Control Replace F		tamanathan - Director sean - Director sector has a significant influence: in Solutions Private Limited Space Foundation Finance Bank (With effect from 10th September 2016) space Foundation Finance Bank (With effect from 10th September 2016) celopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Particulars Bank: The India Particulars Particulars India Indi	3.1st March 2021	(Amount in Rs)
4, Mr. R Strivestan - Director 1, Cross Domain Southcore influence: 1, Cross Domain Southcore Private Limited 2, Jana Strond Entered East Whith effect from 10th September 2016) 3, Jana Strond Finance Bank Whith effect from 10th September 2016) 4, Jana Holdings Limited (with effect from 10th September 2016) 5, Seting Belavelopes Finance Bank Whith effect from 10th September 2016) 7, Jana Urban Space Foundation (India) 7, Jana Urban Space Foundation (India) 8 Strond Company Strond Strond Company Strond	4. Mr. R Strinvature of Precision - Director (2) furth, where director has a significant influence: 1. Cross Domain Solutions Private Lumicol 2. Lana Unital Speed Foundation (10th September 2016) 3. Lana Unital Speed Foundation (10th September 2016) 4. Lana Holdings Limited (whit effect from 10th September 2016) 5. Sterling Developers Private Limited 6. Lanasgalan Centre for Chiscerable and Bemocracy 6. Lanasgalan Centre for Chiscerable and Bemocracy 7. Lana Unital Speed Foundation (10th September 2016) 5. Sterling Developers Private Unital September 2016) 6. Lanasgalan Centre for Chiscerable and Bemocracy 7. Lana Unital Speed Foundation (10th September 2016) 7. Lanasgalance of Prod Geporal Balance receivable 7. Lanasgalance acceivable 7. L		sean - Director sector has a significant influence: in Solutions Private Limited Space Foundation Finance Bank (With effect from 10th September 2016) gs Limited (with effect from 10th September 2016) relopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Bank: Bank: nce ived towards reimbursement of expenditure ing the year	3.1st March 2021	(Amount in Rs)
(a) Entity where director has a significant influence: 1. Locus Domain Solutions Private Limited 2. Jan Schold Solutions Private Limited 3. Jana Schold Finance Bank (with effect from 10th September 2016) 4. Jana Holdings Limited (with effect from 10th September 2016) 5. Stering Developers Private Limited 6. Stering Developers Private Limited 7. Jana Urban Space Foundation (findia) 7. Jana Urban Space Foundation (findia) 7. Jana Urban Space Foundation (findia) 8. Stering Developers Private Limited 7. Jana Urban Space Foundation (findia) 8. Stering Developers Private Limited 8. Stering Developers Interest Accorded during the year 8. Stering Developers Interest Receivable Copening Balance of Interest Accorded during the year Interest receivable Copening Balance of Copening Balance Of Interest Receivable Copening Balance Of Interest Deposits matured during the year Copening Balance Of Fixed deposits Copening Balance Of Fixed deposits Receivable Copening Balance Of Fixed Deposits Rec	(a) Entity where director has a significant influence: 1. Case Domain Suture Private Limited 2. June Urban Space Foundation 3. June Standi France Bank (With effect from 10th September 2016) 3. June Standi France Bank (With effect from 10th September 2016) 4. June Indiance To Categorich and Enrocated 4. June Indiance Enrich Limited (with effect from 10th September 2016) 5. Services Private Influence Bank (With effect form 10th September 2016) 7. June Urban Space Foundation (field) (b) Nature and amount of transactions with related parties during the year: Coning Balance Amount Receivable Amount Receivable Amount Receivable Services during the year Amount Receivable Journaly Balance receivable Services during the year Opening Balance of Interest Accrued Desiring balance of Interest Accrued Opening Balance of Interest Accused Opening Balance of Interest Accused Amount Beceivable Desiring Balance of Fixed deposits Add. New deposits made during the year Closing Balance of Fixed deposits Closing Balance of Fixed Balance of Closing		ector has a significant influence: in Solutions Private Limited Space Foundation Finance Bank (With effect from 10th September 2016) gs Limited (with effect from 10th September 2016) gs Limited (with effect from 10th September 2016) celopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Bank: Bank: Centre for Citizenship and Democracy Space Foundation (India) Interest of transactions with related parties during the year: Bank: Interest of transactions of expenditure Interest of transactions are provided to the year: Interest of transactions of expenditure Interest of transactions of expenditure Interest of transactions of transactions of expenditure Interest of transactions of transaction	3.1st March 2021	(Amount in Rs)
1. Cross ponanis Solutions Private Limited 2. Jana Urban Space Foundation (Mit effect from 10th September 2016) 3. Jana Urban Space Foundation (India) 4. Jana Hodings Limited (with feffect from 10th September 2016) 4. Jana Hodings Limited (with feffect from 10th September 2016) 5. Setring Developers Private Limited 6. Jana Hodings Limited (with feffect from 10th September 2016) 7. Jana Urban Space Foundation (India) 7. Jana Urban Space Foundation (India) 8. Setring Banker Conference State Confe	1. Cross borners countries that the effect from 10th September 2016) 3. Jana Small Finance Bank (with effect from 10th September 2016) 5. Services produce Limited with effect from 10th September 2016) 5. Services produce Early (with effect from 10th September 2016) 5. Services produce Early (with effect from 10th September 2016) 5. Services produce Early (with effect from 10th September 2016) 7. Janu Union Space Foundation (India) 7. Janu Union Space Foundation (India) 8. Services produce Early (September 2016) 8. Services provided Amount Received Committee Services provided Amount Received Early (September 2016) 8. Services provided		in Solutions Private Limited Space Foundation Finance Bank (With effect from 10th September 2016) gs Limited (with effect from 10th September 2016) gs Limited (with effect from 10th September 2016) elopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Bank: Bank: Particulars Bank: Ince ing the year	3.1st March 2021	(Amount in Rs)
2. Janu Urban Space Promotition 3. Janus Urban Space Brank (with effect from 10th September 2016) 4. Janus Holdings Limited (with effect from 10th September 2016) 5. Services Private Limited 6. Janus garban Cantre for Citicanship and Democracy 7. Janus Urban Space Foundation (India) 8. Services Private Limited Cosing Balance Connected Connected Connected Cosing Balance Connected Cosing Balance Connected Cosing Balance Connected Cosing Balance Cosing Balance Connected Cosing Balance	2. Jana Small Finance Bank (with effect from 10th September 2016) 4. Jana shouldings Limited (with effect from 10th September 2016) 5. Starting betweelparts betweel Limited 6. Janasgrabul Centre for Citzeraship and Democracy 7. Jana Urbani Space Foundation (India) 8. Particulars 10.798,835 1		Space Foundation Finance Bank (With effect from 10th September 2016) gs Limited (with effect from 10th September 2016) elopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Particulars Bank: Bank: ince inved towards reimbursement of expenditure ing the year	31st March 2021	(Amount in Rs)
4. Jana Small Finance Bank (With effect from 10th September 2016) 5. Steffing Developers Private Limited (with effect from 10th September 2016) 6. Steffing Developers Private Limited of transactions with related parties during the year: 7. Jana Juna Space Condition (Idia) 8. Steffing Developers Private Limited (with Particulars) 7. Jana Juna Space Condition (Idia) 8. Steffing Balance Closing Balance Closing Balance Amount Received for Exceled Developers Amount Received during the year Copering Dalance receivable Interest accused during the year Copering Dalance receivable Interest accused during the year Interest decreated during the year Interest accused during the year Copering Dalance receivable Interest accused during the year Interest decreated during the year Interest d	4. Jean small framere Bank (with effect from 10th September 2016) 5. Stering Developers Private Limited found from 10th September 2016) 6. Jeans Heddings Limited (with effect from 10th September 2016) 7. Jean Unit Developers Private Limited Developers Devel		Finance Bank (With effect from 10th September 2016) gs Limited (with effect from 10th September 2016) relopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Particulars Bank: Bank: Ince I	31st March 2021	(Amount in Rs)
6. Jack Holdings Limited (with effect from 10th September 2019) 5. Stefting Developer Private Limited 6. Jack Holdings Limited (with effect from 10th September 2019) 7. Jana Urban Space Foundation (India) (B) Nature and amount of transactions with related parties during the year: Consign Balance Environment of expenditure Particulars Partic	5. Set time to define a feature from 10th September 2019) 5. Set was been been considered by the beautiful of the september 2019 of the set of transactions with related parties during the year: T. Jana Urban Space Foundation (India) (b) Nature and amount of transactions with related parties during the year: Closing Balance Closing Balance receivable Services during the year Choming balance receivable Services provided Amount Received transactions with related parties of the set of provided during the year Choming balance receivable Services provided Amount received for fixed deposits Choming balance of fixed deposits Choming balance of fixed deposits Add: New deposits matured during the year Closing Balance of Fixed deposits		gs Limited (with effect from 10th September 2010) relopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Particulars Bank: Bank: Ace ived towards reimbursement of expenditure ing the year	31st March 2021 10,798,835	(Amount in Rs)
6. Januagabla Centre for Citizenship and Democracy 7. Janua Urban Space Foundation (India) (E) Nature and amount of transactions with related parties during the year: Cosing Balance Amount Received towards reimbursement of expenditure	6. Janagerable Centre for Citicaship and Democracy 7. Jana Urban Space Foundation (India) (b) Nature and amount of transactions with related parties during the year: Closing Balance Consider Balance Amount Received towards reimbursement of expenditure Amount Received by Services during the year Opening balance received Bald debts w/o Balance received Interest received during the year Opening balance of fixed deposits Interest received during the year Closing Balance of Fixed deposits Amount received Bald debts w/o Balance of Fixed deposits Closing Balance of Fixed deposits Amount received Balance of Fixed deposits Closing Balance of Fixed deposits Closing Balance of Fixed deposits Amount received Balance of Fixed deposits Balance of Fixed deposits Amount Received Balance of Fixed Received Balance of Fixed Received Balance of		relopers Private Limited Centre for Citizenship and Democracy Space Foundation (India) Int of transactions with related parties during the year: Particulars Bank: Bank: Ince Ince Ince Ince Ince Ince Ince Ince	31st March 2021 10,798,835	(Amount in Rs)
6. Janagenha Centre for Citizenship and Democracy 7. Jana Urban Space Foundation (Infale) 7. Jana Urban Space Foundation (Infale) 7. Jana Urban Space Foundation (Infale) 8. Jana Small Finance Bank; 9. Jana Jana Small Finance Bank; 9. Jana Small Finance Bank; 9. Jana Small Bana Small Finance Bank; 9. Jana Jana Small Finance Bank; 9. Jana Small Financ	6. Janagerlab Centre for Citizenship and Democracy 7. Jana structurary space foundation (lidis) 7. Jana Jana Space Foundation (lidis) 8. Jana Small Finance Bank: 9. Particulars 10,798,835		Centre for Citizenship and Democracy Space Foundation (India) unt of transactions with related parties during the year: Bank: Bank: Ince ince inved towards reimbursement of expenditure ing the year	3.1st March 2021	(Amount in Rs)
(B) Nature and amount of transactions with related parties during the year: Jana Small Finance Bank: Jana Small Finance	(B) Nature and amount of transactions with related parties during the year: Jana Small Finance Bank Particulars Particula		unt of transactions with related parties during the year: Bank: See towards reimbursement of expenditure ing the year	31st March 2021 10,798,835	31st March 2020
Particulars Jana Small Finance Bank; Bain balance Closing Balance Amount Received towards reimbursement of expenditure Amount Received towards reimbursement of expenditure Amount Receivable Services during the year Opening balance receivable Balance receivable Amount received Balance receivable Interest income Opening balance of fixed deposits a defensit made during the year Interest accured during the year Interest mode of the deposits made during the year Interest mode of the part	Total Finance Bank Particulars Particu	TO A STATE OF THE	Bank: Note towards reimbursement of expenditure ing the year	10,798,835	
10,798,835	Bank balance Closing Balance received towards reimbursement of expenditure Amount Received towards towards towards to the search toward towards towards to the search toward towards toward towards towards toward towards tow	Jana Si	Bank: nce ived towards reimbursement of expenditure invable ing the year	10,798,835	*
Bank balance Closing Balance Amount Receivable Amount Receivable Services during the year Opening balance receivable Services during the year Opening balance receivable Balance receivable Interest income Opening balance of linerest Accrued Interest receivable Interest received during the year Interest received by Interest received by Interest received during the year Interest received by Interest received by Interest received by Interest received during the year Interest received by	Balance receivable Interest income balance of Fixed deposits Residence of Fixed deposits Rangalone Rangelone Rangelone Receivable Reservices during the year Interest income Relative receivable Relative receivabl		ived towards reimbursement of expenditure eivable ing the year	The second secon	
the year the year the year the year the year the year 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 60,131,496 764,478 713,496	d towards reimbursament of expenditure the year the year d down the year d during the year d during the year for fixed deposits e of Fixed deposits c of Fixed deposits d towards reimbursament of expenditure 69,405,314 69,40	Closing Balance Amount Received Amount Receivab Services during 1 Opening balance	ice ived towards reimbursement of expenditure ivable ing the year	10,798,835	
69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314 69,405,314	69,405,314 69,405,314	Amount Received Amount Receivab Services during t Opening balance	ived towards reimbursement of expenditure. ivable ing the year		43,898
reivable	Separate	Amount Receivab Services during t Opening balance	ivable ing the year	(4.	5,290
Accrued Accrued Accrued year year	Accrued Accrued Accrued Year You Found Accrued Accrued	Services during t Opening balance	ing the year		
Accrued Accrued year	Accrued Acc	Opening balance		n ta	280,919
of Interest Accrued during the year for Fixed deposits sturred during the year for Fixed deposits during the year for Fixed deposits for Fixed deposits during the year for Fixed deposits	of Interest Accrued during the year during the year during the year for Fixed deposits of Fixed deposits of Fixed deposits A0,925,865		ince receivable	69,405,314	10,136,800
of Interest Accrued during the year during the year during the year st made during the year ts made during the year st made during the year st made during the year of Fixed deposits of Fixed deposits during the year st made during the year during the year st made st mad	of Interest Accrued during the year during the year during the year of Fixed deposits F. P. No. Fixed deposits A Bangalore F. Bangalo	Services provided	ided	69,405,314	10,136,800
Interest Accrued ring the year ring the year Fixed deposits adduring the year red during the year Fixed deposits	Title Titl	Amount received	pavi		780,919
Interest Accrued ring the year	Title Titl	Bad debts w/o	0)		
Y13,496 773,496 773,496 773,496 773,496 773,496 36,819,930 25,925,865 21,819,930 40,925,865	year CSHASHMAN CSHASHMAN	Balance receival	eivable	Car	867 060
Y13,496 764,478 713,496 36,819,930 25,925,865 21,819,930 21,819,930 21,819,930	#ear	Interest income	ome	764,478	4 753 780
5	S	Opening barance	ance of interest received	724 477	1,819,930
s	She year he	Interest accided	wood curring the votar	743 496	764.478
year 25,925,865 21,819,930 40,925,865	year 25,925,865 21,819,930 21,819,930 21,819,930 21,819,930 21,819,930 21,819,930 22,818	Release received	olyable	34.819 930	35.000,000
21,819,930 (21,819	year year (551.05) (651.05) (78.00)	Opening Balance	ance of Fixed deposits	25,013,730	21,819,930
40,925,865	F. R. No. 321 (Sangalore)	Add: New deposit	posits made during the year	21,819,930	20,000,000
(co)	F.R. No. 3	Less: Deposits m	ts matured during the year	40,925,865	36,819,930
	SA Bangalore	Closing Balance	The Carlotte of the Carlotte o	(5	
			AAI AAI		

Committee Project Limited () Consideration Private Limited. 1,5,72 1,	3 3 6	any Limited By Guarantee) vrming part of the Consolidated financial statements vrming part of the Consolidated financial statements Opening Payable Services Received Amount Paid Balance Payable Services provided Amount received Amount received	5,713 151,420 157,278 (145) (145) 25,467 708,642 734,109 - 367,740 367,740	5,713 88,284 88,284 5,713 5,713 25,467 25,467 25,467
15, 728 15, 400 15, 728 15, 400 15, 728 16, 401 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 642 1708, 643 1708 1708, 643 1708 1708 1708, 642 1708 1708, 728, 728 1708 1708, 728, 728 1708 1708, 728, 738 1708 1708, 728, 738 1708 1708, 728, 738 1708 1708, 738, 738 1708 1708, 738, 748 1708 1708, 738 1708, 738 1708, 738 1708, 738 1708, 738 1708, 738 1708, 738 1708, 738 1708 1708, 738 1708, 738 1708, 738 1708, 738 1708, 738 1708, 738 1708 1708, 738 1708 1708, 738 1708 1708 1708 1708 1708 1708 1708 170	£ £	oss Domain Solutions Private Limited: Opening Payable Services Received Amount Paid Balance Payable Services provided Amount received Amount received Amount received	5,713 151,420 157,278 (145) (145) 25,467 708,642 734,109 - - 367,740 367,740	5,713 88,284 88,284 5,713 5,713 313,684 288,217 25,467 341,880 341,880
Coop Demails Solutions Private Limited. Social Solutions (Solutions Private Limited.) Solutions (Solutions Private Limited.) Solutions (Solutions Solutions Private Limited.) Solutions (Solutions Solutions Solutio	G (H	Opening Payable Services Received Amount Paid Balance Payable Balance Foundation (India): Opening balance receivable Services provided Amount received	5,713 151,420 157,278 (145) 25,467 708,642 734,109 - - 367,740 367,740	5,713 88,284 88,284 5,713 313,684 288,217 25,467 341,880 341,880
Services Received (another plants) Jana Urbans Speece Estimation (includ): Jana Urbans Speece Estimation (includ): Special Speece (another plants): Special Speece (another plants): Special Speece (another plants): Special Speece (another plants): Special Special Speece (another plants): Special Special Speece (another plants): Special Spec	e e	Opening Payable Services Received Amount Paid Balance Payable ana Urban Space Foundation (India): Opening balance receivable Services provided Amount received	151,420 157,278 (145) (145) 25,467 708,642 734,109 - 367,740 367,740	88,284 88,284 5,713 313,684 288,217 25,467 25,467 341,880
right eyear The year The	<u> </u>	Services Received Amount Paid Balance Payable ana Urban Space Foundation (India); Opening balance receivable Services provided Amount received	157,278 (145) (145) 25,467 708,642 734,109 367,740 367,740	5,713 5,713 313,684 288,217 25,467 25,467 341,880
ing the year The year ended 31 March 2021 The year ended 31 Marc	(iii)	Amount Paid Bafance Payable ana Urban Space Foundation (India); Opening balance receivable Services provided Amount received	25,467 708,642 734,109 	5,713 313,684 288,217 25,467 341,880 341,880
ing the year side year ing the year side year side year side year inded to the extent such parties have been identified on the basis of information available with the Group, which has been relied upon by the auchtors. side year side y	(iii)	Balance Payable ana Urban Space Foundation (India): Opening balance receivable Services provided Amount received	25,467 708,642 734,109 	313,684 288,217 25,467 341,880 341,880
The year ing the year and the basis of information available with the Group, which has been relied upon by the auditors. Signal and to the extent such parties have been identified on the basis of information available with the Group, which has been relied upon by the auditors. Including the extent such parties have been identified on the basis of information available with the Group, which has been relied upon by the auditors. Including the such parties have been identified on the basis of information available with the Group, which has been relied upon by the auditors. Including the such and the banefits. The Group recognized Re 27,88 Laths (Year ended 31 March, 2020 Re, 28,57 Laths) for Employee State insurance Scheme contributions in the Statement of Profit and Loss. The Contributions payable to these plans by 50 Re, 20,51 Laths (Year ended 31 March, 2021 Research 2011 Statement of Profit & Loss and Profit & Loss and Statement of	(iii)	ana Urban Space Foundation (India); Opening balance receivable Services provided Amount received	25,467 708,642 734,109 - 367,740 367,740	313,684 288,217 25,467 341,880 341,880
githe year githe year githe year sylved 367,740 367,		Opening balance receivable Services provided Amount received	708,642 734,109 367,740 367,740	313,684 288,217 25,467 341,880 341,880
Services provided Amount received Amount poid Balance receivable Services provided Amount poid Balance receivable Services received Amount poid Amount poid Balance receivable Services of Services receivable Services of Services of Services of Services of Services Service		Services provided Amount received	734,109 734,109 367,740 367,740	288,217 25,467 341,880 341,880
Amount received Described the Cocked Described the Cocked State Cocked State State Insurance Scheme contributions in the Statement of Profit & Loss Annual Labor Bank Cocked Statement of Profit & Loss Annual Loss Teacher Cocked Statement of Profit & Loss Teacher Cocked Statement of Cocked Statement of Profit & Loss Teacher Cocked Statement Statement of Profit & Loss Teacher Cocked Statement Statement of Co		Amount received	367,740	25,467 341,880 341,880
Delante receivable General balance payable Services tecewed Amount paid Balance payable Services tecewed Amount paid Balance services cerewed Amount paid Balance services charges during the year Read and amounties charges corring the year Read and amounties charges corring the year Read and amounties charges received Balance receivable Balance receivabl		The second secon	367,740	341,880
Copening balance payable Balance payabl		Balance receivable	367,740	341,880
Services received Amount pold Balance tracely performed to the extent such parties have been identified on the basis of information available with the Group, which has been relied upon by the auditors. Balance receivable Rent and amonities charges received Rent and amonities charges Rent a		Onening balance payable	367,740	341,880
Amount paid Balance payable Balance payable Balance payable Charles Limited Charles Limited Bett and amenities charges during the year Rent and amenities charges during the year Rent and amenities charges during the year Rent and amenities charges received Rent and amenities charges received and rent and Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The Contributions payable to these plans between the Charges and Rent and Rent 2021 Components of employer expense Greutity Contract Service cost Contract Service Service cost Contract Service cost Contract Service c		Services received	478	
Balance payable Opening balance Interest of the care of the second of the care of		Amount paid	7. 7.7 7.7 7.7 7.7 7.7 7.7 7.7 7.7 7.7	
Supplementation Supplement		Balance payable	7 428	
Part and dimest immed			27.4.78	
Rent and amenities charges during the year feat and amenities charges during the year feat and amenities charges received Balance receivable Beat and amenities charges received Balance receivable Rent and amenities charges received Balance receivable Rote: Balance receivable Rote: Balance receivable Rote:	3	ana Holdings Limited	0,11,0	677 63
Rent and amonthies charges acting the year Rent and amonthies charges received Balance receivable Rent and amonthies charges received Rent and amonthies a peer file of the benefits and be been identified on the basis of information available with the Group, which has been relied upon by the auditors. The group makes Provident Fund and Employee State insurance Scheme contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Group is required contribution are appealed as warch, 2020 Re., 25.5 Lakins for Employee State insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Re., 26.4 Lakins (Vear ended 31 March, 2020 Re., 25.5 Lakins) for Fernal Formation and Benefits Payments for year ended 31 March 2021 Current Service cost Interest cost Int		Opening balance	•	070,040
Refin and amenines charges receivable Hote: The above information has been determined to the extent such parties have been identified on the basis of information available with the Group, which has been relied upon by the auditors. The above information has been determined to the extent such parties have been identified on the basis of information plans, for qualifying employees. Under the Schemes, the Group is required to provident Fund and Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakhs (Year ended 31 March, 2020 Rs. 0.25 Lakhs) for Employee State insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakhs (Year ended 31 March, 2020 Rs. 0.25 Lakhs) for Employee State insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakhs (Year ended 31 March 2021 31st March		Rent and amenities charges during the year	5,178	47,470
Hote: Employee Benefit Plans: Enployee Benefit Plans: The droup makes Provident Fund and Employee State Insurance Scheme contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Group is required contributed to a specified in the rules of the payroll costs to fund the benefits. The Group recognized Re 27.88 Lakins (Year ended 31 March, 2020 Rs. 28.57 Lakins) for Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Group are at rates specified in the rules of the schemes. Components of employer expense Components of the schemes Components of the schemes Components of the contribution payments Actual Contr		Kent and afficiences charges received		21.60
The above information has been determined to the extent such parties have been identified on the basis of information available with the Group, which has been relied upon by the auditors. The above information has been determined to the extent such parties have been identified on the basis of information plans, for qualifying employees. Under the Schemes, the Group is required to payed to sort to the payed to sort the payed to sort to the payed to the payed to sort		Date:		
Employee Benefit Plans: The Group is required contribution plans, for qualifying employees. Under the Schemes, the Group is required contributions which are defined contribution plans, for qualifying employees. Under the Schemes, the Group is required to group recognized Rs 27,88 Lakts, for Provident Fund and Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakts (Year ended 31 March, 2020 Rs. 0.25 Lakts) for Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakts (Year ended 31 March, 2020 Rs. 0.25 Lakts) for Employee State Insurance Scheme contributions in the Statement of Profit & Loss Components of employer expense Control Schemes, the Group is required in the Statement of Profit & Loss Actual Losses (Gains) Actual contributions Actual benefit payments Actual Contributions Actual Contributions		The above information has been determined to the extent such parties have been identified on the basis of information available with the Group, whi	has been relied upon by the	auditors.
The Group makes Provident Fund and Employee State Insurance Scheme contribution pans, for quantylist suppoyes. The contributions which are defined contribution pans, for quantylist supply processes to fund the benefits. The Group recognized Rs 27.88 Lakhs (Year ended 31 March, 2020 Rs. 28.57 Lakhs) for Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakhs (Year ended 31 March, 2020 Rs. 0.25 Lakhs) for Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The contributions payable to these plans by Rs. 2.04 Lakhs (Year ended 31 March, 2020 Rs. 0.25 Lakhs) for Employee State Insurance Scheme contributions in the Statement of Profit & Loss and the Statement of Profit & Loss and Losses/(Gains) and Banefits Payments for year ended 31 March 2021 Actual Contributions Actual Contributions Actual Contributions	27	Employee Benefit Plans:	order the Schemes, the Grou	o is required to
Group are at rates specified in the rules of the schemes. Components of employer expense Current Service cost Interest cost Expected return on plan assets Expected return on plan assets Actual Contributions Actual Contributions Gratuity Gratuity Gratuity Gratuity Gratuity Gratuity Gratuity Gratuity Gratuity 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7(The Group makes Provident Fund and Employee State Insurance Scheme contributions which are defined contribution plans, for quantying employees contribute a specified percentage of the payroll costs to fund the benefits. The Group recognized Rs 27.88 Lakhs (Year ended 31 March, 2020 Rs. 0.25 Lakhs) for Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The Rs. 2.04 Lakhs (Year ended 31 March, 2020 Rs. 0.25 Lakhs) for Employee State Insurance Scheme contributions in the Statement of Profit and Loss. The	lakhs) for Provident Fund contributions payable to thes	ntributions, and plans by the
Current Service cost Interest cost Expected return on plan assets Actual Contributions Components of employer expense Current Service cost Expected return on plan assets Actual Contributions Components of employer expense 55,801 10 692-633 71 71 72 73 73 74 75,885 76 70 70 70 70 70 70 70 70 70		Group are at rates specified in the rules of the schemes.		(Amount in Rs
Current Service cost Interest cost Interest cost Expected return on plan assets Actual Contributions Configuration Components of employer expense 55,801 (92,833) (92,833) (92,833) (92,833) (92,833) (92,833) (92,833) (92,833) (93,801 (94,83) (94,833) (94,833) (91,933)				Ist March 2020
tatement of Profit & Loss Sayments for year ended 31 March 2021 Sayments for year ended 31 March 2021 Sayments for year ended 31 March 2021	27(Sec one v
olan assets lins) sprized in the Statement of Profit & Loss and Benefits Payments for year ended 31 March 2021 sents		Components of employer expense	55,801	1,1/0,1/1
urn on plan assets ses/ (Gains) ses recognized in the Statement of Profit & Loss ibutions it payments ibutions		Current Service cost	HE88 260	224,40
2021 2021 2021 2021 2021 2021 2021 2021		Interest cost	20 TO	404 07
2021 Sangalore 2 S		Expected return on plan assets Arthorial Losses/(Gains)	52,385	1,403,097
2021 C Bangalore		Total expense recognized in the Statement of Profit & Loss	V 010	IR.
A Bangalore		2021	90000	IN AN
		Bangalore Bangalore A Bangalore Banga		
			N. N	

arch 31, 2021 bytions) ptions ptions ptions ptions arch 31, 2021 arch 32,	1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,42	According to the Consolidation of the Consolidation (2021) 1,24,180				
arch 31, 2021 1, 341,928 1, 341,938 1,	arch 31, 2021 1, 341,928 1,	17.24,180	intee)			
1, 2021 1, 734, 180 1, 341,928 1, 341,9	1, 2021 1, 2021 1, 241,928 1, 341,928 1, 341,928 1, 341,928 1, 341,928 1, 341,928 1, 341,928 1, 341,928 1, 323,492 1, 323,492 1, 723,492	1,241,928 Present value of lettered benefit collegation (DS) Present value of lettered benefit collegation during the year ended 31 March, 2021 Present value of lettered benefit collegations during the year ended 31 March, 2021 Present value of lettered benefit collegations during the year ended 31 March, 2021 Present value of BD at the end of year Change in Flanced benefit collegation of uning the year ended 31 March, 2021 Present value of BD at the end of year Change in Flanced benefit collegations of uning the year ended 31 March, 2021 Present value of BD at the end of year Change in Flanced benefit collegation of uning the year ended 31 March, 2021 Present value of BD at the end of year Change in Flanced benefit collegation of particular decreased of Assets during the year ended 31 March, 2021 Present value of BD at the end of year Change in Flanced benefit collegation of particular decreased of Assets during the year ended 31 March, 2021 Present value of Plan Assets Present value of Plan Assets Present value of Plan Assets Present value of Alexandria (Assumptions for Granting particulars Present value of Alexandria (Particulars Sarry) Present value	nsolidated financial statements			
1,341,928 1,341,	1,341,928	For rest value of being depend to beginnor (1901) Far value of being about to be seen of the seen of the seen of being about (1901) Far value of being about to be seen of the seen of the seen of year of year of the seen of year of year of the seen of year of year of year of the seen of year of year of the seen of year of the seen of year of the seen of year	ognized in balance sheet as at march 31, 201		(392,252)	5,450,19
1,341,928 1,341,938 1,34	1,341,928	Funded strong (Sarphur (Celticit)) In mistograph of the assets of the assets of the assets is determined after considering several deplacement of plan assets is determined after considering several applicable factors such as defined benefit deligation (Celticity) In the expected rate of of Asset during the year ended 3.1 March, 2021 In the expected rate of Asset during the year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and year ended 3.1 March, 2021 In the expected rate of Board and Year ended 3.1 March, 2021 In the expected rate of Board and Year ended 3.1 March, 2021 In the expected rate of Board and Year ended 3.1 March, 2021 In the expected rate of Board and Year ended 3.1 March, 2021 In the expected rate of Park Asset State (Salar) (Sal	Benefit Obligation (UBO)		1,734,180	7,614,4
1,341,928 1,341,928 1,5801 1,580,111	1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,341,928 1,3276 1,	Transport state of the format of the formation of the for			1,341,928	1,457,7
1,341,928 1 1,341,938 1 1,341,	1,341,928 1 1,341,928 1 1,341,928 1 1,341,928 1 1,341,928 1 1,341,928 1 1,3276 1 1,323,492 1 11,029 1 1,734,180	New seson't (lighting) recognized for balance sheet New seson't (lighting) recognized for balance sheet The seson't (lighting) recognized in balance sheet The expected feet of pot at Deginning of year Current Service costs Current Service costs Current Service cost Actual at Sann't lossed (Due to change in Financial assumptions) Actual and genin/ lossed (Due to opening of year Current Service cost Actual and genin/ lossed (Due to opening of year Current Service cost Actual and genin/ lossed (Due to opening of period Benefits and pot at Deginning of year Change in Fall Actual of Service (Service) Benefits and pot at Deginning of period Change in Fall Actual of Service (Service) Change in Fall Actual of Service (Service) Change in Fall Actual Service (Service) Change in Fall Actual of Service) Change in Fall Actual Of Service (Service) Change in Fall Actual Of Service) Change in Fall Actual Of Service (Service) Change in Fall Actual Of Service) Expected feetur on plan assets to determined after considering sweet applicable factors such as the composition of the plan assets, investment strategy, market actual and service) For periode of Man Actual Ac	(Deficit)]		30	200
### 1724,180 ### 1724,180 ### 1724,180 ### 1724,180 ### 1734,180 ##	### 1720-111 \$26,111 \$26,111 \$26,111 \$25,801 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$18,276 \$111,209 \$11,209 \$11	Change in politiced Benefit Childianton during the year ended 31 March, 2021 Present Value of DRO at Deginning of year Change in Defined Benefit Childianton during the year ended 31 March, 2021 Interest cost of change in Financial assumption) Actuaris a (somity losses) Due to change in Financial assumption) Actuaris a (somity losses) Due to change in Financial assumption) Actuaris a (somity losses) Due to change in Financial assumption) Present Value of DRO at the end of year Actuarist (somity losses) Due to change in Financial assumptions for Gatulity Figure assets the end of year Actuarist (somity losses) Actuarist (somity are after only losses) Actuarist (somity losses) Ac	ce Costs		1,341,928	1,457,799
266,111 55,801 18,276 52,064 52,064 11,023,492 11,023,492 11,1209 11,734,180 1,	266,111 55,801 18,276 52,064 1,1734,180 1,734,	Comment in Definited Bearefit Obligations during the year ended 31 March, 2021 Current Service cost Actuaring (approxi) tosses(Due to change in Financial assumptions) Actuaring (approxi) tosses(Due to experience) Actuaring (approxi) tosses(Due to experience) Benefits poid Current Service cost Current Service cost Current Service cost Actuaring (approxi) tosses(Due to experience) Benefits poid Current Service cost Current Service Current Cost Current Service Current Cost Current Service Current Service Service Current Serv	- 1			
1,276 18,276 18,276 18,276 19,23,492 11,209	1,023,492 1,02	Present value of 1900 at beginning of year Current service cost Actuanial quanty (based)Due to change in Francial assumptions) Actuanial quanty (based)Due to change in Francial assumptions) Actuanial quanty (based)Due to change in Francial assumptions Actualing quanty (based)Due to change in Francial assumptions Freezer (soft point quanty of period Benefit paid Freezer (soft point quanty of period Actuality rate after employment Mortality rate after employment Freezer (soft point quanty of period Freezer (soft point quanty of period Freezer (soft point period Freezer (soft point quanty of period Freezer (soft point p	-		766.111	5,433,6
18,276	18,276 19,2264 19,22	Current Service coott Interest Coott Actuarial (gams) / losses(Due to change in Financial assumptions) Actuarial (gams) / losses(Due to caperience) Actuarial (gams) / losses(Due to experience) Personal (gams) / losses(Due to experience) Pe	beginning of year		55,801	1,038,2
ins/ losses/Due to change in Financial assumptions) insp/ losses/Due to change in Financial assumptions) insp/ losses/Due to experience) in fix blue of Assert during the year ended 31 March, 2021 in fix blue of Assert during the year ended 31 March, 2021 in fix blue of Assert during the year ended 31 March, 2021 in fix blue of Assert during the year ended 31 March, 2021 in fix blue of Assert during the year ended 31 March, 2021 in fix blue of Assert during the year ended 31 March, 2021 in fix blue asserts in fix blue a	ins/ losses/Due to change in Financial assumptions) insy losses/Due to change in Financial assumptions) in follows of Assest during the year ended 31 March, 2021 in follows of Assest during the year ended 31 March, 2021 in follows on plan assets distant assets distant assets in follows on plan assets ocutributions in follows on plan assets ocutributions in follows on plan assets distant on plan assets in follows on plan assets distant assets in follows on plan assets contributions in follows on plan assets distant on plan assets at the end of year Actuarial Assumptions for Gratuity the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity Adjustment - Gratuity Adjustment of plan assets (clair / (Loss)) Solved Adjustment of plan assets (clair / (Loss))	Actuarial (gains) tosses(Due to change in Financial assumptions) Actuarial (gains) tosses(Due to change in Financial assumptions) Actuarial (gains) tosses(Due to experience) For assest the end of year Change in Fair Value of DaO at the end of year Change in Fair Value of Asset during the year ended 31 March, 2021 For assets at beginning of period Expected return on plan assets Actual curn on plan assets Actual			18,276	339,5
ins) tosses(Due to change in Financial assumptions) in of page at the end of year in on plan assets to page assets to plan assets at the end of year in (Lucs) and assets duranted Assets during the year ended 31 March, 2021 to be a contributions in (Lucs) and assets at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity at the end of year Actuarial Assumptions for Gratuity be a through assets at the end of year Actuarial Assumptions for Gratuity be a through assets at the end of year Actuarial Assumptions for Gratuity be a fitture salary increases considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc. Adjustment - Gratuity Than Assets Adjustment - Gratuity Than Assets Adjustment - Gratuity Than Assets Adjustment of obligation (Gain / Lucss) So to Adjustment of obligation (Gain / Lucss)	insy losses(Due to change in Financial assumptions) 10. society to the end of year ended 31 March, 2021 11. sold plant assets during the year ended 31 March, 2021 11. sold plant assets 12. sold plant assets 13. sold plant assets 14. plant assets 15. sold plant assets 16. sold plant assets 17. sold plant assets 18. sold plant assets 18. sold plant assets 19. sold plant assets asset	Actuarial (gains) tossel/but to change in Financial assumptions) Actuarial (gains) tossel/but to change in Financial assumptions Actuarial (gains) tossel/but to operience) Benefits gains to segurate of Actuarial Assumptions for Gratuity Fresent Value of Pack at the end of year Changes in Fair Value of Assets during the year ended 31 March, 2021 Franchistor Adjustment assets Actual carun on plan assets Expected Return on plan assets Benefits paid Benefi				728,7
392,252 1,623,492 1,11209 1,1209 1,1209 1,1209 1,1209 1,1209 1,1209 1,1209 1,1209 1,1209 1,120	392,252 (221) 1,623,492 11,1209 1,734,180	Actuarial (gains) (asses) be to experience) Percent Value of DBO at the end of year Percent Value of DBO at the end of year Change in Fair May Adde of Assets during the year ended 3.1 March, 2021 Change in Fair May Adde of Assets during the year ended 3.1 March, 2021 Change in Fair May Adde of Assets during the year ended 3.1 March, 2021 Change in Fair May Adde of Assets during the year ended 3.1 March, 2021 Expected return on plan assets Actual forup contributions Experience Adjustment - Cratuity Experience Adjustment - Cratuity Actual forup contributions Experience Adjustment of plan assets (sen / (1058))	(Due to change in Financial assumptions)		52.064	(288,
392,252 3 1,623,492 11,209 11,209 11,209 11,324,180 FY 20-21 FY 20-21 FY 19-20 Sook Sook Sook FY 20-21 FY 19-20 Sook Sook FY 20-21 FY 19-20 Sook FY 20-21 FY 20-21 FY 19-20 Sook FY 20-21 FY 20-21 FY 19-20 Sook FY	1,623,492 1,623,492 11,1,209 1,1,734,180 FY 20-21 FY 19-20 THI (2006-08) Indian Assured Lives Mortality (2006-08) FY 19-20 (392,222) FY 19-20 (Amount in Rs) FY 20-21 FY 20-21 (Amount in Rs) FY 20-21 FY 19-20 (Amount in Rs) FY 20-21 FY 19-20 (Amount in Rs) FY 20-21 FY 20-21 (Amount in Rs) (Amount in Rs) FY 20-21 (Amount in Rs) (Amount	Persent is paid The eard of year Change in Fair Value of DBO at the end of year Change in Fair Value of DBO at the end of year Change in Fair Value of DBO at the end of year Change in Fair Value of DBO at the end of year Actual crown ordina assets at beginning of period Actual crown ordina assets Actual crown ordina assets Actual crown ordina assets Actual crown ordinations Actual crown ordinations ordinations Actual crown ordinations ordinated ordinations Actual crown ordinated ordinated ordinated ordinated ordin	(Due to experience)			(1,268,8
1,623,492 111,209 111,209 111,209 111,209 111,209 111,209 111,209 111,209 111,209 11,734,180 11,734,180 11,734,180 11,734,180 11,734,180 11,734,180 11,734,180 11,734,180 11,734,180 11,734,180 12,126,432 12,126,432 132,9021 132,9	1,623,492 111,209 111,	Present Value of Dato at the end of year Change in Fair Value of Dato at the end of year Change in Fair Value of Dato at the end of year Change in Fair Value of Dato at the end of year Actual croun on plan assets Actual croun on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenar value of defined benefit obligation The estimate of future salary increases considered, takes into account the inflation, serionity, promotion, increments and other relevant actions. Actual croun of plan assets (Sain / Lloss) Status (Surplus (Deferty) Experience Adjustment of obligation (Cain / (Loss))			392,252	5,982,4
1,623,492 111,209 11,623,492 111,209 11,734,180 1,734,	1,623,492 111,209 111,	Change in Fair Value of Assets during the year ended 31 March, 2021 Pain assets at beginning of period Pain assets at beginning of period Pain assets at beginning of period Acquisition Adjustment of period Acquisition A	at the end of year			
(521) (5	111,209 1,734,180 1,	Plan assets at beginning of period Plan assets Plan	f Assets during the year ended 31 March, 2021		1,623,492	8,329,
Actuarial Assumptions for Gravuity 6.877 6.85% 7.77 6.85% 7.70 8.00% 7.00%	Actuarial Assumptions for Gratuity 1,734,180 1,73	Expected return on plan assets Actual conduction of plan assets Actual conduction of plan assets Actual conduction assets Actual conduction assets Actual assets Actual assets Actual conduction of the plan assets Benefits paid Plan assets at the end of year Actual assets at the end of year Actual assets at the end of year Actual conduction of the plan assets Benefits paid Present value of the plan assets Attrition rate Mortality rate Mortality rate Mortality rate Actual conduction of the plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari Experience Adjustment of obligation (Gain / (Loss))	3 of period		111,209	594,
Assets Actuarial Assumptions for Gratuity Actuarial Assumptions for Gratuity Actuarial Assumptions for Gratuity Actuarial Assumptions for Gratuity By State of S	Actuarial Assumptions for Gratuity And Indian Assumptions for Gratuity And Indian Assumptions for Gratuity Actuarial Assumptions for Gratuity And Indian Assumptions for Gratuity Actuarial Assumptions for Gratuity And Indian Assumptions for Gratuity And Indian Assumptions for Gratuity Actuarial Assumptions for Gratuity And Indian Assumptions And Indian As	Actualistion Adjustment Actual contributions Actualist earn of plan Assets Actualist can of (Loss) on Plan Assets Plan assets at the end of year Actualist can of (Loss) on Plan Assets Plan assets at the end of year Actualist can of (Loss) on Plan Assets Actualist can of (Loss) on Plan Assets) 1,724,180	n assets		10	
and Assets at Actuarial Assumptions for Gratulity ets Actuarial Assumptions for Gratulity ets ets Actuarial Assumptions for Gratulity nent nent Annual assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc Annual in Section (Annual in Re) For 20-21 For 1734, 1800 For 20-22 For 20-23 For 20-24 For	1,734,180	Actual cerum on plan assets Actual control plan assets Actual control point Actual control plan assets Actual control plan assets Benefits paid Plan assets at the end of year Actual and of year Benefits paid Plan assets at the end of year Actual control plan assets Benefits paid Plan assets at the end of year Actual plan assets at the end of year Actual plan assets Expected Return on plan assets Expected Return on plan assets Expected Return on plan assets Benefits paid Actually rate after employment Actual plan assets Experience Adjustment - Gratuity Actual plan assets is determined after considered, takes into account the inflation, senionity, promotion, increments and other relevant factors. The expected rate of return on plan assets is determined after considered, takes into account the inflation, senionity, promotion, increments and other relevant factors. The expected rate of return salary increases considered, takes into account the inflation, senionity, promotion, increments and other relevant factors. The expected rate of return salary increases considered, takes into account the inflation, senionity, promotion, increments and other relevant factors. The experience Adjustment - Gratuity Experience Adjustment of obligation (Cain / (Loss))			22	
San Assets San Actuarial Assumptions for Gratulity San Actuarial Assumptions San Actuaria San A	Fry 02-21 Fry 19	Actual Group contributions Actual Group contributions Actuarial Sain / (Loss) on Plan Assets Benefit paid Plan assets at the end of year Actuarial Assumptions for Gratulity Participants Backlip paid Plan assets at the end of year Actuarial Assumptions for Gratulity Backlip paid Pry 20-21 Backlip paid Backlip	ssets			
See 1,734,180 1,744,180	Indian Assets	Actuarial Gain / (Loss) on Plan Assets Benefits paid Benefits pa	ions		(521)	(40)
Benefits paid Plan assets at the end of year Actuarial Assumptions for Gratulity Discount Rate Expected Return on plan assets Expected Return on plan assets Expected Return on plan assets Salary escalation Mortality rate after employment Mortality rate Mortality rate Mortality rate Mortality rate Mortality (2006-08) The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The experience Adjustment - Gratulty Experience Adjustment of pulgation Fair Value of Plan Assets Experience Adjustment of pulgation (Gain / (Loss))	Benefits paid Plan assets at the end of year Actuarial Assumptions for Gratulty Discount Rate Capterior Return on plan assets Satisformed Return on plan assets Satisformed Return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Benefits paid Plan assets at the end of year Actuarial Assumptions for Gratuity Discount Rate Expected Return on plan assets Attrition rate Mortality rate after employment Mortality rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Experience Adjustment - Gratuity Present value of Plan Assets Status (Surplus / (Deficit)) Experience Adjustment of Plan assets (Gain / (Loss)) Experience Adjustment of Obligation (Gain / (Loss)) Experience Adjustment of Obligation (Gain / (Loss)) Experience Adjustment of Obligation (Gain / (Loss))	on Plan Assets			(1,268,871)
Plan assets at the end of year Actuarial Assumptions for Gratuity Discount Rate Expected Return on plan assets Expected Return on plan assets Attrition rate Salary escalation Mortality rate Mortality rate Mortality rate Mortality rate Mortality rate Amount in Rs) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Plan assets at the end of year Actuarial Assumptions for Gratuity Discount Rate Expected Return on plan assets Attrition rate Attrition rate Salary escalation Mortality rate after employment Mortality rate after employment Mortality rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The salary increases considered in the salary increases considered, takes into account the inflation several application of the plan assets in the constant factors and the salary increases considered, and the salary increases considered, and the salary increases considered, and the salary	Plan assets at the end of year Actuarial Assumptions for Gratuity Substitution rate Salary escalation Mortality rate Mortality rate Mortality rate Mortality (2006-08) Mortality (2006-08) Experience Adjustment - Gratuity Particulars Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of pulgation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))			1,734,180	7,614,4
Discount Rate Expected Return on plan assets Actuarial Assumptions for Grafulty Discount Rate Expected Return on plan assets Attrition rate Mortality (2006-08) Experience Adjustment - Gratury Particulars several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or (Amount in Rs) Experience Adjustment of plan assets (Gain / (Loss)) Status (Surface Return on plan assets) (Amount in Rs) Experience Adjustment of plan assets (Gain / (Loss)) Status (Surface Return on plan assets) (Amount in Rs) (Amount in R	Discount Rate Expected factor assets Actuarial Assumptions for Grafuity Discount Rate Expected factor assets Attrition rate Mortality rate Mortality rate Mortality rate Mortality rate Mortality rate of return on plan assets is determined after considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The expected rate of return on plan assets is determined after considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The experience Adjustment - Gratuity Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Discount Rate Expected fetum on plan assets Actuarial Assumptions for Grafuity Discount Rate Expected fetum on plan assets Attrition rate Salary escalation Mortality rate Mortality rate Mortality rate Mortality rate Anotality rate Mortality rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The experience Adjustment - Grafuity Experience Adjustment - Grafuity Particulars For 20-21 For 20-21 For 17-24,180 For 20-21 For 17-24,180 For 17-2			FY 20-21	FY 19-20
Discount Rate Expected Return on plan assets Expected Return on plan assets Autrition rate Autrition rate Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or 1734,180 The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Experience Adjustment - Gratuity Particulars Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Expected Return on plan assets Attrition rate Salary escalation Mortality rate after employment Mortality (2006-08) Experience Adjustment of plan assets (Cain / (Loss)) Experience Adjustment of obligation (Cain / (Loss))	Discount Rate Expected Return on plan assets Expected Return on plan assets Autrition rate Salary escalation Mortality rate after employment Mortality rate Mortality (2006-08) Mortality (2006-08) Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Experience Adjustment - Gratuity Fair Value of Plan Assets Status (Surplus (Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Actuarial Assumptions for Gratuity		6.87%	7.79%
Expected Return on plan assets Attrition rate Salary escalation Mortality rate after employment Mortality rate Mortality rate Mortality considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets; investment strategy, market scenario, etc In or The experience Adjustment of defined benefit obligation Fry 20-21 Fry 20-21 Fry 20-21 Fry 20-20 Friends Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Expected Return on plan assets Attrition rate Salary excatation Mortality rate after employment Mortality rate Mortality (2006-08) The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In on The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The experience Adjustment of obligation (Gain / (Loss))	Expected Return on plan assets Attrition rate Attrition rate Salary escalation Mortality rate after employment Mortality rate Mortality rate after employment Mortality rate after employment Mortality rate Mortality (2006-08) Mortality (2006-08) Mortality (2006-08) Experience Adjustment - Gratuity Farticulars Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))			6.85%	7.79%
Autrition rate Salary escalation Mortality rate after employment Mortality rate after employment Mortality rate Mortality rate after employment Mortality rate after employment Mortality rate Mortality rate Mortality rate Mortality rate Mortality rate Mortality (2006-08) Experience Adjustment - Gratuity Particulars (392,222) Status (Surplus (Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Autrition rate Salary escalation Mortality rate after employment Mortality (2006-08) Experience Adjustment - Gratury Particulars Amount in Rs) Fry 20-21 Fry 19-20 Frait Value of defined benefit obligation Fair Value of Plan Assets Status (Surplus (Deficit)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Attrition rate Salary escalation Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate Mortality (2006-08) Experience Adjustment - Gratuity Particulars Particulars	in assets		2.00%	2.00%
Salary escalation Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate Mortality rate Mortality rate Mortality (2006-08) Experience Adjustment - Gratury Particulars Present value of defined benefit obligation Fair Value of Plan Assets Status (Surplus (Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Salary escalation Mortality rate after employment Mortality rate after employment Mortality rate Mortality (2006-08) Mortality (200	Salary escalation Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate after employment Mortality rate Mortality rate Mortality rate Mortality rate Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari The experience Adjustment - Gratuity Particulars Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of pulgation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))			5.00%	5.00%
Mortality rate after employment Mortality rate after employment Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or the estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The experience Adjustment - Gratuity Particulars Experience Adjustment of plan Assets Status (Surplus /(Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Mortality rate after employment Mortality fate after employment Mortality face as the composition of the plan assets, investment strategy, market scenario, etc In on The experience Adjustment - Gratuity Present value of defined benefit obligation Fate (Surplus (Deficit)) Status (Surplus (Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Mortality rate after employment Mortality rate after employment Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenarion increments and other relevant factors. The experience Adjustment - Gratuity Fry 20-21 Fry 19-20			NA	NA
Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In or Experience Adjustment - Gratuity Fry 20-21 Fry 19-20 To 144-33 Status (Surplus (IDeflicit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Mortality rate Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenario, etc In on The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Experience Adjustment - Gratuity Particulars Present value of defined benefit obligation Fair Value of Plan Assets Status (Surplus /(Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	Mortality rate The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, market scenari. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Experience Adjustment - Gratuity Fry 20-21 Fry 20-21 Fry 20-21 Fry 19-20 Status (Surplus /(Deficity) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	poloyment		Indian Assured Lives	Indian Assured Liv Mortality (2006-0
The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, manes and other relevant factors. The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment strategy, manes and other relevant factors. Experience Adjustment - Gratuity Present value of Plan Assets Fry 20-21 Fry 19-20 Status (Surplus /(Deficit)) Experience Adjustment of plan assets (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss)) Experience Adjustment of obligation (Gain / (Loss))	The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment such as the composition of the plan assets, investment such as the composition of the plan assets, investment such as the composition of the plan assets, investment and other relevant factors. The expected rate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Amount in Rs	The expected rate of return on plan assets is determined after considering several applicable factors such as the composition of the plan assets, investment surfactors. The estimate of future salary increases considered, takes into account the inflation, seniority, promotion, increments and other relevant factors. Experience Adjustment - Gratuity Particulars Part			Topicon income	cronario etc. In or
See N For	See No Foundations	See N For	eturn on plan assets is determined after considering several applicable factors such as the composition of the salary increases considered, takes into account the inflation, seniority, promotion, increments and other releases received to the control of the cont	e plan assets, invest evant factors.	ment strategy, market	
ligation (Loss)	FY 20-21 (1922,252) (1922,252) (1922,252) (1922,252) (1922,252) (1922,252) (1922,252) (1922,252) (1922,252) (1922,253) (1922,252) (1922,25	ligation (Loss))	nt - Gratuity (Amount in Rs)			
7, (Loss)) 52,064 (122,902) 06800.	7, (Loss))	7 (Loss)) 52,064 (122,902) 0680c; 2 Bangalore 2 (123,902) 0680c; 2 (123,902)	Particulars FY 20-21 FY	William.		
plan assets (Gain / (Loss)) 52,064 (322,902) 0680.	plan assets (Gain / (Loss))	plan assets (Gain / (Loss))	(757,785)	Control (
plan assets (Gain / (Loss)) S21 386,511 W S2 Bangalore S2,064 (322,902) 0680 S2 Bangalore	plan assets (Gain / (Loss))	plan assets (Gain / (Loss))	2 126 437 2.164.289	XX		/
52,064 (\$22,947) 06806. [\$ Bangalore	52,064 (\$22,902) 0680x (\$2 Bangalore	52,064 (\$\frac{122}{9}\text{902}) 06800. \(\frac{1}{2}\)	571 486 511	TY VIV X	7	
The designation of the designati	Z Dangalore	Z Dangalore	52 OK4 (1372-907)	NA 10890	(0)	DA.
	TAN TAN	1 12	12,027	1	A triangalore	Ti

(A Company Limited By Guarantee)			
Special balance chant			
Net liability recognized in balance sireet	31-Mar-21	31-Mar-20	
	(1,673,409)	(1,694,602)	
Current	331,481	236,803	
Non-Current Total	(1,341,928)	(1,457,799)	
The future minimum lease payments under the non-cancellable operating lease are as follows:	12		
As Lesson			
	As at 31st March	As at 31st March	
Future minimum lease payments	2021	2020	
Not later than 1 year			
later than one year but not later than 5 years			
Later than 5 years			
Future minimum lease payments	2021	2020	
Not later than one year	199,239	004,400,	
Later than one year but not later than five years	505,762	490,142	
Later than five years		-	
		(Amount in Rs)	
Contingent liabilities and capital commitments:	As at 31st	As at 31st March 2021	As at 31st March 2020
Particulars			
Corporate guarantees given to: Jana Holdings Limited		3,100,000,000	2,600,000,000
* Necessary resolutions have been passed by the company approxing the same.			
Additional disclosures related to Consolidated Financial Statements		(Amount in Rs)	
(a) Goodwill on consolidation	he st Tier March	As at 31st March	
Particulars	2021	2020	
Opening Balance Less: Impairment	157,333,624	157,333,624	
Less: Reclassification of Goodwill to Investment in Associate on account of loss of control - Please See note 2.3 on derecognition due to loss of control on subsidiary)	(157,333,624)	AASHWII	ASSENT FOLD
Total	11657	157,339,624	< Bangalore ₽
	1 7 7 7 7		

Jana Urban Foundation (Registered under Section 8 of the Companies Act, 2013) (A Company Limited By Guarantee)

(A Company Limited by Oddianice)
Notes forming part of the Consolidated financial statements

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The Group has incurred expenditure to the tune of Rs. 5,96,068/- (for 31st March 2020 - Nil) and not earned income during the year (for 31st March 2020 - Nil) in Foreign Currency. Foreign Currency Transaction:

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Particulars	As at 31st March 2021	As at 31st March As at 31st March 2021
Tax effect of items constituting deferred tax liabilities		
On difference between book balance and tax balance of fixed assets	*	•
Tax effect of items constituting deferred tax liabilities		
Teas of thems constitution deferred tax accets		
lax effect of items constituting control of fixed assets	59,186	(1,601,193)
On difference between book bounds and the Income Tax Act. 1961	104,910	2,165,858
Usatiowalities arises person and an arise income Tax. 1961	1,805,751	100,361,363
Unabsorbed Losses carried to make as per means	1,969,847	100,926,029
(ax effect of flefits consciouning deferred can assess	1,969,847	100,926,029
Amount Not recognised in the Subsidiary JIPL in the Absence of Virtual Certianity -		98,586,162
	1,969,847	2,339,867

During the financial year 2019-20, the holding company Jana Urban Foundation and the subsidiary company Jana Urban Services for Transformation private limited has written off fixed assets to the tune of Rs. 10,67,743/- (WDV). The holding ompany has shifted its registered office. As such, the management of the holding company is of the opinion that, lease hold improvements and certain other assets in the previous registered office would be of no use in the future nor would fetch any residual value. Hence the same is being written off to the Profit & loss A/c. Necessary board resolutions have been passed to that effect. 33

2,80,999/- and GST credit balance not allowable under the GST laws to the tune of Rs. 74,885/- have been written off to the Profit & loss A/c. Necessary board resolutions have been passed to that Also, the subsidiary company Jana Urban Services for transformation private limited has written off trade receivables which were outstanding for a substantial period of time to the tune of Rs. effect.

In view of the pandemic relating to COVID -19, the group has considered and taken into account internal and external information and has performed sensitivity analysis based on current estimates in assessing the recoverability of receivables, assets, impact on revenues and costs, impact on business, including but not limited to the assessment of liquidity and going concern assumption. However, the actual impact of COVID-19 on the group's financial statements may differ from that estimated and the group will continue to closely monitor any material changes to future economic conditions. 34



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(94,647,003) (94,647,003) (1,331,251) (100,797,972) 7,482,220 Amount 2019-20 106.50% 0.00% 100.00% 1.41% -7.91% Consolidated Profit or loss As % of Share of profit or loss (21,448,076) (26,501,565) (67,001,449) (5,053,489) 45,285,508 267,865 Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013 Amount 2020-21 19.07% 80.93% -171% -1.01% 252.82% 100.00% Consolidated Prafit or loss As % of 37 The previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year classification/disclosure. 256,714,424 343,936,858 34,462,384 52,760,050 Bangalore Amount FO 2019-20 100.00% 15.34% 74.64% 10.02% Consolidated 100.00% Net Assets As % of 430,954,758 270,249,181 160,705,577 34,264,075 126,441,502 Amount Ramesh Ramanathan 2020-21 62.71% 100,00% 29.34% 7.95% 37.29% Consolidated Net DIN: 00163276 Assets As % of 36 Balances of Trade payables and advances given are subject to confirmation. Director Associate (Indian) (Investment as per the equity method): Notes forming part of the Consolidated financial statements Jana Urban Services for Transformation Private Limited (Registered under Section 8 of the Companies Act, 2013) Janadhaar India Private Limited(Till 31/12/2020) For and on Behalf of the Board of Directors Name of the Entity Particulars Minority Interest in all subsidiaries Janaadhar (India) Private Limited Jana Urban Foundation (Parent) Signatures to Notes 1 to 37 (A Company Limited By Guarantee) Date: 03-NON-209-1 Raghunath Srinivasan Jana Capital Limited Subsidiaries (Indian): Place: Bangalore DIN: 00352754 Jana Urban Foundation Director 35

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