

GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR

**AUDITOR'S REPORT FOR THE YEAR ENDING 31<sup>st</sup> MARCH, 2023**

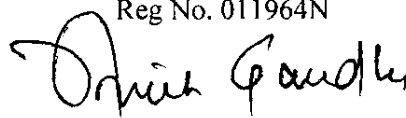
We have audited the attached Balance Sheet of **GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR** as at **31st March, 2023** and the **Income and Expenditure Account** of the Authority for the year ended on that date annexed thereto. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We further report that:
  - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - (b) The Balance sheet and Income and Expenditure account referred to in this report are in agreement with the books of account;
  - (c) In our opinion and the best of our information, the Balance sheet and the Income and Expenditure Account, together with significant accounting policies and the notes on accounts attached thereto **does** give the information as required by **Punjab Regional of Town Planning and Development Act, 1995** in the manner so required and give a true and fair view subject to Notes on accounts attached.
  - i) In the case of the Balance Sheet, of the state of affairs of the Authority as at 31st March, 2023 and
  - ii) In the case of Income and Expenditure account, of the surplus of the Authority for the year ended on that date.

For **Khurana Vineet & Associates**

Chartered Accountants

Reg No. 011964N


**(CA Amit Gandhi)**

Partner-FCA

M. NO. 097997

UDIN- 23097997BGWGF19602

Place : Chandigarh

Date : 29.09.2023

## GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR

## BALANCE SHEET AS ON 31.03.2023

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Liabilities                      | S | Current Year<br>As On 31.03.2023<br>Amount (Rs.) | Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Assets                                             | S | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
|---------------------------------------------------|----------------------------------|---|--------------------------------------------------|---------------------------------------------------|----------------------------------------------------|---|--------------------------------------------------|
| 7,503,151,329                                     | Capital Reserves                 | A | 8,953,239,163                                    | 109,320,355                                       | Fixed Assets                                       | F | 105,523,078                                      |
| 41,467,758,332                                    | Secured Loans                    | B | 35,709,350,459                                   | 2,194,683,302                                     | Works Executed                                     | G | 174,185,368                                      |
| 1,008,757,527                                     | Unsecured Loans                  | C | 1,008,757,527                                    | 54,952,950,327                                    | Current Assets, Loans & Advances                   | H | 52,385,685,230                                   |
| 5,004,552,463                                     | Deposits with GMADA              | D | 4,943,169,535                                    | 185,251,050                                       | Investment in Shares of Unlisted Company (At Cost) |   | 185,251,050                                      |
| 2,457,985,381                                     | Current Liabilities & Provisions | E | 2,236,128,041                                    |                                                   |                                                    |   |                                                  |
| <b>57,442,205,032</b>                             |                                  |   | <b>52,850,644,725</b>                            | <b>57,442,205,036</b>                             |                                                    |   | <b>52,850,644,725</b>                            |

Notes to Accounts and Significant Accounting Policies forming part of Balance Sheet-I

As per report of even date attached  
for Khurana Vineet & Associates  
Chartered Accountants  
Reg No. 011964N

ADDL. CHIEF ADMINISTRATOR(F&amp;A)

CHIEF ADMINISTRATOR

VICE CHAIRMAN

29.09.2023

Date:  
Place: S.A.S. Nagar

(CA Amit Gandhi)  
Partner/CA  
M. NO. 097997  
UDIN-23094994R6WGFI9602

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR****INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Expenditure                                           | Annexure | Current Year<br>As On 31.03.2023<br>Amount (Rs.) | Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Incomes                           | Annexure | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
|---------------------------------------------------|-------------------------------------------------------|----------|--------------------------------------------------|---------------------------------------------------|-----------------------------------|----------|--------------------------------------------------|
| 7,386,396,285                                     | To Cost of Plots/Houses/Flats                         |          | 3,311,577,275                                    | 10,089,250,571                                    | By Sale of Plots/Houses/Flats     |          | 10,557,652,922                                   |
| 210,493,311                                       | To Expenditure on land/ Infrastructure/Grind Road     |          | 2,660,441,252                                    | 87,689,264                                        | By Interest from Banks            |          | 22,382,275                                       |
| 562,969,425                                       | To Maintenance of Urban Estates                       |          | 486,740,922                                      | 1,209,740,889                                     | By Instalments (Interest)         |          | 1,202,534,875                                    |
| 3,061,558,454                                     | To Administration and Other Expenses                  | II       | 3,448,251,016                                    | 2,965,983                                         | By Interest (Others)              |          | (4,171,593)                                      |
| 8,246,405                                         | To Depreciation (As per Schedule-I)                   |          | 7,532,302                                        | 48,304,191                                        | By Miscellaneous Incomes          | III      | 23,413,953                                       |
| 5,000,000                                         | To C.M Relief Fund                                    |          | -                                                | 46,032,753                                        | By Rent/Lease Received            |          | 98,399,323                                       |
| 49,731,509                                        | To Maintenance of Office Building                     |          | 26,050,225                                       | 149,866,183                                       | By Sewerage & Water Charges       |          | 207,892,335                                      |
| -                                                 | To Repair and Maintenance of Purab Premium Apartments |          | 1,150,662,568                                    | 249,129,665                                       | By Transfer fee                   |          | 278,295,715                                      |
| -                                                 | To Payment for Trees and Structure- Aerotropolis      |          | 1,551,798,860                                    | 268,966,566                                       | By Extension fee                  |          | 306,913,565                                      |
|                                                   |                                                       |          |                                                  | 40,686,739                                        | By Processing Fees                |          | 43,911,342                                       |
|                                                   |                                                       |          |                                                  | 89,078,895                                        | By Scrutiny Fees                  |          | 102,653,718                                      |
|                                                   |                                                       |          |                                                  | 73,769,900                                        | By Compounding Fees               |          | 157,450,343                                      |
|                                                   |                                                       |          |                                                  | 160,925,906                                       | By Penal Interest                 |          | 862,134,675                                      |
|                                                   |                                                       |          |                                                  | 6,828,016                                         | By Forfeiture                     |          | 2,876,465                                        |
|                                                   |                                                       |          |                                                  | 125,395,792                                       | By Cess PR-4 and PR-7             |          | 230,802,341                                      |
| 1,435,490,455                                     | To Surplus/(Deficit) for the year                     |          | 1,450,087,833                                    | 71,254,530                                        | By Dividend Received From CHAIL   |          | -                                                |
| 12,719,885,844                                    |                                                       |          | 14,093,142,252                                   | 12,719,885,844                                    |                                   |          | 14,093,142,252                                   |
| -                                                 | To Prior Period items                                 |          | -                                                | 1,435,490,455                                     | By Surplus/(Deficit) brought down |          | 1,450,087,833                                    |
| 1,435,490,455                                     | To Surplus/(Deficit) transferred to Reserves          |          | 1,450,087,833                                    |                                                   |                                   |          |                                                  |
| 1,435,490,455                                     |                                                       |          | 1,450,087,833                                    | 1,435,490,455                                     |                                   |          | 1,450,087,833                                    |

As per report of even date attached  
for Khurana Vineet & Associates  
Chartered Accountants  
Reg No. 011964N

*Vineet Khurana*  
VINEET KHURANA

(CA Amit Gandhi)  
Partner/CA  
M. NO. 097997  
UDIN- 23094997B6WGF19602

*[Signature]*  
VICE CHAIRMAN

*[Signature]*  
CHIEF ADMINISTRATOR

*[Signature]*  
ADDITIONAL CHIEF ADMINISTRATOR (P&A)

29.09.2023

Date:  
Place: S.A.S. Nagar

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
Schedule of Capital and General Reserve

|                                                   |        | Schedule-A                                                       |                                                  |
|---------------------------------------------------|--------|------------------------------------------------------------------|--------------------------------------------------|
| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Sr. No | PARTICULARS                                                      | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
| 1,620,230,878                                     | 1      | Capital Reserve (Urban Estate)                                   | 1,620,230,878                                    |
| 4,447,429,996                                     | 2      | Income and Expenditure Account (Accumulated Profit)-Opening Bala | 5,882,920,451                                    |
| -                                                 |        | Liquidated Damages F.Y. 2019-20 (Prior Period Income)            | -                                                |
| 1,435,490,455                                     | 3      | Add : Surplus/(Deficit) for the current year                     | 1,450,087,833                                    |
| <b>7,503,151,329</b>                              |        | <b>Total</b>                                                     | <b>8,953,239,163</b>                             |

*Prithi Gaudhary*

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
Schedule of Secured Loans (Against Mortgage)

| Schedule-B                                        |        |                                       |                                                  |
|---------------------------------------------------|--------|---------------------------------------|--------------------------------------------------|
| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Sr. No | PARTICULARS                           | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
| -                                                 | 1      | Term Loan from Punjab National Bank   | -                                                |
| 1,750,000,000                                     | 2      | Term Loan from HDFC Bank              | -                                                |
| 1,267,846,877                                     | 3      | Term Loan-Bank of Maharashtra         | 1,432,177,145                                    |
| 12,223,892,315                                    | 4      | Term Loan-Canara Bank                 | 9,219,250,322                                    |
| 3,807,146,158                                     | 5      | Term Loan-Indian Bank                 | 3,088,296,432                                    |
| 157,413,631                                       | 6      | Term Loan-SBI Sector 17B              | 63,699,000                                       |
| (9,354,708)                                       | 7      | Bank Overdraft -Allahabad Bank        | (9,354,708)                                      |
| -                                                 | 8      | Bank Overdraft -Andhara Bank          | -                                                |
| (36,316,840)                                      | 9      | Bank Overdraft -Corporation Bank      | (34,578,585)                                     |
| 4,999,968,325                                     | 10     | Bank Overdraft -Canara Bank Overdraft | 4,979,044,984                                    |
| 5,495,364,826                                     | 11     | Bank Overdraft -Indian Bank           | 8,863,201,740                                    |
| 8,129,549,906                                     | 12     | Bank Overdraft -Vijaya Bank           | 4,630,372,018                                    |
| 610,867,741                                       | 13     | Bank Overdraft-HDFC                   | 3,477,121,161                                    |
| 3,071,380,101                                     | 14     | Bank Overdraft-PNB                    | 120,948                                          |
| -                                                 |        |                                       | -                                                |
| 41,467,758,332                                    |        | Total                                 | 35,709,350,459                                   |

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
Schedule of Unsecured Loans

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) |  | Sr. No | PARTICULARS                                       | Schedule-C<br>Current Year<br>As On 31.03.2023<br>Amount (Rs.) |  |
|---------------------------------------------------|--|--------|---------------------------------------------------|----------------------------------------------------------------|--|
| 1,008,757,527                                     |  | 1      | Loan from Punjab Infrastructure Development Board | 1,008,757,527                                                  |  |
| 1,008,757,527                                     |  |        | Total                                             | 1,008,757,527                                                  |  |

*Dr. G. G. G. G.*

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
**Schedule of Deposit with GMADA**

| Previous Year        |              | Sr. No       | PARTICULARS                                                                 | Schedule-D   |                      |
|----------------------|--------------|--------------|-----------------------------------------------------------------------------|--------------|----------------------|
| As On 31.03.2022     | Amount (Rs.) |              |                                                                             | Current Year | As On 31.03.2023     |
|                      |              |              |                                                                             |              | Amount (Rs.)         |
| 693,018,274          |              | 1            | EM/Security Deposit/Mobilisation advances from Contractors/BKOS & Suppliers |              | 2,404,579,537        |
| 265,946              |              | 2            | Earnest Money from applicants                                               |              | -                    |
| 39,177,521           |              | i)           | Earnest Money for Houses & Plots for Demand Survey (2002-03)                |              | -                    |
| 405,184,325          |              | ii)          | Earnest Money for Houses from Prospective Buyers                            |              | 39,177,521           |
| 4,299,500            |              | iii)         | Earnest Money Ecocity                                                       |              | -                    |
| 203,500,091          |              | iv)          | Earnest Money (Oustees)                                                     |              | -                    |
| 2,285,415            |              | v)           | Earnest Money (IT City)                                                     |              | -                    |
|                      |              | vi)          | Earnest Money Residential                                                   |              | -                    |
| 52,380,029           |              | 3            | Other Securities and deposits                                               |              | 3,699,979            |
| 249,816              |              | 4            | Advance against Purab Premium Apartments/Houses                             |              | -                    |
| (236,636,688)        |              |              | Less : Service Tax/GST                                                      |              | -                    |
| 152,207,180          |              | 5            | Capital Receipts including advances                                         |              | 40,271,839           |
| 2,028,023,240        |              | (i)          | Capital Receipt - Institutional                                             |              | 338,088,747          |
| 254,945,032          |              | (ii)         | Capital Receipts (commercial)                                               |              | 323,464,298          |
| 1,405,054,566        |              | (iii)        | Capital Receipt - Residential plots                                         |              | 1,793,289,399        |
| 598,215              |              | (iv)         | Old scheme-Residential Plots                                                |              | 598,215              |
| <b>5,004,552,463</b> |              | <b>Total</b> | <b>Drish Gaudhly</b>                                                        |              | <b>4,943,169,535</b> |

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
Schedule of Current Liabilities and Provisions

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) |  | Sr. No   | PARTICULARS                                              | Schedule-E<br>Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
|---------------------------------------------------|--|----------|----------------------------------------------------------|----------------------------------------------------------------|
|                                                   |  | <b>A</b> | <b>Current Liabilities :</b>                             |                                                                |
|                                                   |  | <b>I</b> | <b>Creditors &amp; Payables:</b>                         |                                                                |
|                                                   |  | (i)      | Other Creditors for Supplies                             | 39,915,772                                                     |
|                                                   |  | (ii)     | Payable to Staff                                         | 2,316,405                                                      |
|                                                   |  | (iii)    | Provident Fund Deductions                                | 2,557,606                                                      |
|                                                   |  | (iv)     | Works Payable                                            | 1,702,189                                                      |
|                                                   |  | <b>B</b> | <b>Others Liabilities</b>                                |                                                                |
|                                                   |  | 1        | Licence Fee                                              | -                                                              |
|                                                   |  | 2        | Urban Development Fund                                   | 972,764,039                                                    |
|                                                   |  | 3        | Social Infrastructure Fund                               | -                                                              |
|                                                   |  | 4        | Regularisation fund for Unauthorized Colonies            | 59,397,000                                                     |
|                                                   |  | 5        | Security Building Plan                                   | 143,361,778                                                    |
|                                                   |  | 6        | Statutory Dues                                           | 634,298,029                                                    |
|                                                   |  | 7        | Loan recovered from allottees of earst wise urban estate | 24,236,582                                                     |
|                                                   |  | 8        | Bank Guarantee                                           | 717,892                                                        |
|                                                   |  | 9        | Payable to Allottees                                     | 125,716,320                                                    |
|                                                   |  | 10       | EWS Fund                                                 | 9,699,299                                                      |
|                                                   |  | 11       | Other Payables                                           | 209,141,978                                                    |
|                                                   |  | 12       | Funds received form PIDB for Deposit Work                | 1,828,214                                                      |
|                                                   |  | 13       | Corpus Fund for Purab Premium Apartments                 | -                                                              |
|                                                   |  | 14       | PB Sand and Gravel Mining                                | -                                                              |
|                                                   |  | 15       | Development Tax                                          | 8,474,939                                                      |
|                                                   |  | 16       | Differences in Interdivision Accounts                    | (0)                                                            |
|                                                   |  |          |                                                          | (0)                                                            |
|                                                   |  |          | <b>Total</b>                                             | <b>2,236,128,041</b>                                           |

*Amal Gaudy*

## GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S. NAGAR

SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

| Particulars                        | Gross Block           |                     |       | Depreciation          |                       |                     | Net Block  |                       |
|------------------------------------|-----------------------|---------------------|-------|-----------------------|-----------------------|---------------------|------------|-----------------------|
|                                    | As On 01.04.2022      | Additions           | Sales | As On 31.03.2023      | As On 01.04.2022      | During The Year     | Adjustment | As On 31.03.2023      |
| Furniture & Fixture                | 34,170,073.00         | 621,548.00          |       | 34,791,622.00         | 29,063,950.00         | 1,018,662.00        | -          | 4,709,010.00          |
| Vehicles                           | 27,078,960.00         | 2,834,708.00        |       | 29,913,668.00         | 23,925,596.00         | 826,882.00          | -          | 5,161,190.00          |
| Office Equipment                   | 2,523,108.00          |                     |       | 2,523,108.00          | 2,112,287.00          | 57,145.00           | -          | 353,676.00            |
| Typewriters                        | 13,000.00             |                     |       | 13,000.00             | 11,623.00             | 191.00              | -          | 1,186.00              |
| Photostat Machine                  | 513,375.00            |                     |       | 513,375.00            | 417,838.00            | 13,280.00           | -          | 431,118.00            |
| Machinery (including AC)           | 5,050,804.00          |                     |       | 5,050,804.00          | 3,589,196.00          | 203,164.00          | -          | 3,792,360.00          |
| Library Books                      | 60,559.11             |                     |       | 60,559.11             | 18,181.00             | 4,238.00            | -          | 22,419.00             |
| Water Coolers                      | 63,500.00             |                     |       | 63,500.00             | 56,773.00             | 935.00              | -          | 57,708.00             |
| Truck (including water tanker)     | 2,026,568.00          |                     |       | 2,026,568.00          | 2,015,593.00          | 3,293.00            | -          | 2,018,886.00          |
| Computers                          | 27,422,746.00         | 278,770.00          |       | 27,701,516.00         | 27,066,802.00         | 253,886.00          | -          | 27,320,688.00         |
| Fax Machine                        | 7,100.00              |                     |       | 7,100.00              | 6,348.00              | 105.00              | -          | 6,453.00              |
| Buildings/ Booths                  | 44,759,511.10         |                     |       | 44,759,511.10         | 24,535,822.00         | 1,011,181.00        | -          | 25,547,006.00         |
| Building - Habitat Centre          | 19,527,036.51         |                     |       | 19,527,036.51         | 8,342,584.00          | 559,223.00          | -          | 8,901,807.00          |
| Community Centre                   | 59,114,692.41         |                     |       | 59,114,692.41         | 31,727,374.00         | 1,369,366.00        | -          | 33,096,740.00         |
| Community Centre-Sec-55 Mohali     | 22,296,854.00         |                     |       | 22,296,854.00         | 5,179,530.00          | 855,866.00          | -          | 6,035,396.00          |
| Community Centre-Sec-69 Mohali     | 23,701,391.00         |                     |       | 23,701,391.00         | 5,676,355.00          | 901,252.00          | -          | 6,577,607.00          |
| Swimming Pools                     | 4,937,117.21          |                     |       | 4,937,117.21          | 2,521,132.00          | 120,799.00          | -          | 2,641,931.00          |
| Batter Factory                     | 2,751.16              |                     |       | 2,751.16              | 2,460.00              | 40.00               | -          | 2,500.00              |
| Tools & Plants [S.A.S. Nagar (PH)] | 148,999.52            |                     |       | 148,999.52            | 133,243.00            | 2,192.00            | -          | 135,435.00            |
| Tools & Other Equipments           | 3,242,250.00          |                     |       | 3,242,250.00          | 2,074,555.00          | 162,426.00          | -          | 2,236,981.00          |
| IP Box System                      | 199,661.00            |                     |       | 199,661.00            | 153,001.00            | 6,490.00            | -          | 159,491.00            |
| Sewage lifting machine             | 807,720.00            |                     |       | 807,720.00            | 454,499.00            | 49,133.00           | -          | 503,632.00            |
| Stores                             | 3,457,120.00          |                     |       | 3,457,120.00          | 2,867,445.00          | 79,242.00           | -          | 2,946,687.00          |
| Telephone                          | 31,059.00             |                     |       | 31,059.00             | 21,571.00             | 1,320.00            | -          | 22,891.00             |
| Bio Metric Attendance Machine      | 288,331.00            |                     |       | 288,331.00            | 215,563.00            | 14,554.00           | -          | 230,117.00            |
| CCTV Camera                        | 159,246.00            |                     |       | 159,246.00            | 95,156.00             | 8,915.00            | -          | 104,071.00            |
| Website/ Softwares                 | 456,485.00            |                     |       | 456,485.00            | 435,187.00            | 8,519.00            | -          | 443,706.00            |
| <b>Total</b>                       | <b>282,040,018.02</b> | <b>3,735,026.00</b> |       | <b>285,775,045.02</b> | <b>172,719,664.00</b> | <b>7,532,302.00</b> |            | <b>180,251,966.00</b> |
|                                    |                       |                     |       |                       |                       |                     |            | <b>105,523,079.00</b> |
|                                    |                       |                     |       |                       |                       |                     |            | <b>109,320,355.28</b> |

Opin Gaudh



**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
**Schedule of work excuted by GMADA**

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Sr. No   | PARTICULARS                                                      | Schedule-G                                       |
|---------------------------------------------------|----------|------------------------------------------------------------------|--------------------------------------------------|
|                                                   |          |                                                                  | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
| 636,738,097                                       | <b>A</b> | GMADA HOUSING SCHEMES<br>Works in progress                       |                                                  |
| 41,003,117                                        | <b>B</b> | URBAN ESTATES WORKS<br>Works in progress                         | 24,176,139                                       |
| 1,504,723,069                                     | <b>C</b> | Land Account ( Urban Estate Schemes )<br>( As per Annexure - I ) | 137,776,910                                      |
| 12,219,019                                        | <b>D</b> | DEPOSIT WORKS :<br>Works completed & in Progress                 | 12,232,319                                       |
| <b>2,194,683,302</b>                              |          | <b>Total</b>                                                     | <b>174,185,368</b>                               |

*Signature*

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY S.A.S.NAGAR**  
**Schedule of Current Assets and Loans & Advances**

| Previous Year             |          | Schedule-H                                           |                                  |
|---------------------------|----------|------------------------------------------------------|----------------------------------|
| As On 31.03.2022          |          | Current Year                                         |                                  |
| Amount (Rs.)              | Sr. No   | PARTICULARS                                          | As On 31.03.2023<br>Amount (Rs.) |
| <b>A Current Assets :</b> |          |                                                      |                                  |
|                           | <b>1</b> | <b>Closing stock (as valued and verified by Mgt)</b> |                                  |
| 8,122,452                 | (i)      | Building Material                                    | 7,981,527                        |
| 1,921,603,003             | (ii)     | Stock in trade (Plots)                               | 1,920,412,581                    |
| 5,626,357,445             | (iii)    | Closing Stock Aerocity, Mohali                       | 5,514,549,292                    |
| 24,486,400,664            | (iv)     | Closing Stock IT City, Industrial                    | 22,619,422,318                   |
| 3,197,073,284             | (v)      | Closing Stock Medicity                               | 3,019,230,561                    |
| 8,560,519,199             | (vi)     | Closing Stock Eco City                               | 8,523,525,481                    |
| 4,044,823,517             | (vii)    | Closing Stock Purab Apartment                        | 4,044,823,517                    |
| 1,266,225,008             | (viii)   | Closing Stock 88-89                                  | 1,266,225,008                    |
| -                         | <b>2</b> | <b>Cash and Bank Balances</b>                        | -                                |
| 169                       | (i)      | Cash in hand                                         | 169                              |
| 634,239,101               | (ii)     | Deposit with Banks                                   | 465,888,461                      |
| 28,801,290                | (iii)    | FDR with UBI Phase 10 for Bank Guarantee             | 88,300,821                       |
| 1,106,818                 | 3        | Income Tax (F.Y. 2007-2008)                          | 1,106,818                        |
| 175,128,496               | 4        | Income Tax (F.Y. 2008-2009)                          | 175,128,496                      |
| 51,024,750                | 5        | Income Tax (F.Y. 2009-2010)                          | 51,024,750                       |
| 111,335,750               | 6        | Income Tax (F.Y. 2010-2011)                          | 111,335,750                      |
| 39,835,180                | 7        | Income Tax (F.Y. 2011-2012)                          | 39,835,180                       |
| 220,289,841               | 8        | Income Tax (F.Y. 2012-2013)                          | 220,289,841                      |
| 147,580,648               | 9        | Income Tax (F.Y. 2013-2014)                          | 147,580,648                      |
| 139,272,130               | 10       | Income Tax (F.Y. 2014-2015)                          | 139,272,130                      |
| 348,993,528               | 11       | Income Tax (F.Y. 2015-2016)                          | 348,993,528                      |
| 563,117,305               | 12       | Income Tax (F.Y. 2016-2017)                          | 563,117,305                      |
| 364,801,517               | 13       | Income Tax (F.Y. 2017-2018)                          | 364,801,517                      |
| 406,903,347               | 14       | Income Tax (F.Y. 2018-2019)                          | 406,903,347                      |
| 233,100,788               | 15       | Income Tax (F.Y. 2019-2020)                          | 238,490,293                      |
| 157,958,127               | 16       | Income Tax (F.Y. 2020-2021)                          | 157,958,127                      |
|                           | 17       | Income Tax (F.Y. 2021-2022)                          | 370,404,010                      |

*Dr. Gaudy*

|             |       |                                                                 |             |
|-------------|-------|-----------------------------------------------------------------|-------------|
| 308,949,141 | 18    | Advance Tax and Tax Deducted at Source (Current Year)           | 568,621,478 |
| -           | 19    | Recoverables                                                    | -           |
| 141,215,341 | i)    | Recoverable from PUDA                                           | 243,301,570 |
| 15,144,811  | ii)   | Recoverable from Govt Of Punjab                                 | 15,144,811  |
| 216,470,394 | (iii) | Punjab Municipal Infrastructure Development Corporation (PMIDC) | 216,470,394 |
| 2,087,050   | (iv)  | Recoverable from PIDB                                           | -           |
| 5,265,920   | (v)   | Recoverable ( others)                                           | 1,315,920   |
| 695,483,431 | 20    | Punjab Govt. EDC Account                                        | 115,016,028 |
| 182,405,413 | 21    | Service Tax (including CENVAT credit buildup booths)            | 164,289,336 |
| 187,815     | 22    | Advance Cultural Cess                                           | 187,815     |

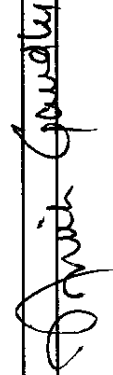
|                |               |                |
|----------------|---------------|----------------|
| 54,301,822,674 | Sub Total 'A' | 52,130,948,827 |
|----------------|---------------|----------------|

**B Loans and advances :**

|             |      |                                                     |             |
|-------------|------|-----------------------------------------------------|-------------|
| 642,041,670 | 1    | Advance to LAC for acquisition/compensation of Land | 247,792,651 |
| -           | 2    | Advances recoverable in cash or in kind             | -           |
|             | (i)  | Advances to Staff : For Construction                | 1,567,974   |
| 1,158,410   |      | For other purpose                                   | 4,414,751   |
| 6,966,546   | (ii) | Other Advances                                      |             |
|             | 3    | Security Deposits:                                  |             |
| 1,120,513   | (i)  | With Punjab Government                              | 1,120,513   |
| (159,486)   | (ii) | With Others                                         | (159,486)   |

|             |               |             |
|-------------|---------------|-------------|
| 651,127,653 | Sub Total 'B' | 254,736,403 |
|-------------|---------------|-------------|

|                |       |                |
|----------------|-------|----------------|
| 54,952,950,327 | Total | 52,385,685,230 |
|----------------|-------|----------------|



**GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR**  
**Land Account (Urban Estate Scheme)**

|                                                   |        |                                                               | Annexure-I                                       |  |
|---------------------------------------------------|--------|---------------------------------------------------------------|--------------------------------------------------|--|
| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Sr. No | PARTICULARS                                                   | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |  |
| 46,283,769                                        | 1      | Land - Sector 90                                              | 46,358,987.00                                    |  |
| 962,319                                           | 2      | Anjuman Falahe E-Darian Maszid, Sector-65, Mohali             | 962,319.00                                       |  |
| 1,418,601                                         | 3      | Baba Jevan Singh Memorial Charitable Trust, Sector-53, Mohali | 1,418,600.55                                     |  |
| 1,342,799                                         | 4      | Chawla Filling Station, Sector-61, Mohali                     | 1,342,799.28                                     |  |
| 962,320                                           | 5      | Gurdwara Bagat Nam Dev Bhawan, Sector-65, Mohali              | 962,320.00                                       |  |
| 2,680,585                                         | 6      | Gurdwara Guru Singh Sabha, Sector-70, Mohali                  | 2,680,585.00                                     |  |
| 1,157,511                                         | 7      | Kuka Shaid Memorial Trust, Sector-61, Mohali                  | 1,157,511.00                                     |  |
| 1,174,006                                         | 8      | Mata Tej Kaur Jit Sabha Gurudwara, Sector-68, Mohali          | 1,174,006.00                                     |  |
| 1,113,102                                         | 9      | Parchin Shiv Mandir, Sector-69, Mohali                        | 1,113,102.00                                     |  |
| 6,702,209                                         | 10     | Petrol Pump, Sector-63, Mohali                                | 6,702,209.00                                     |  |
| 42,479,860                                        | 11     | Regional Rehabilitation Centre, Sector-79, Mohali             | 42,479,860.00                                    |  |
| 2,958,759                                         | 12     | Shashi Model School, Sector-55, Phase-I, Mohali               | 2,958,758.77                                     |  |
| 3,568,154                                         | 13     | Guru Ravi Dass Mandir, Sector-71, Mohali                      | 3,568,154.00                                     |  |
| 1,429,861                                         | 14     | The Pent Costal Mission, Sector-53, Phase- IIIA, Mohali       | 1,429,860.95                                     |  |
| 1,390,489,214                                     | 15     | Land-Aerotropolis                                             | 23,467,837.00                                    |  |
| <b>1,504,723,069</b>                              |        | <b>Total</b>                                                  | <b>137,776,910</b>                               |  |

*Opinder Gaudh*

## GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR

## Administration &amp; Other Expenses

## Annexure-II

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Sr. No   | PARTICULARS                         | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
|---------------------------------------------------|----------|-------------------------------------|--------------------------------------------------|
|                                                   | <b>A</b> | <b>ADMINISTRATIVE EXPENSES</b>      |                                                  |
| 268,611,720                                       | 1        | Salary & Wages                      | 367,251,229                                      |
| 11,229,221                                        | 2        | Leave Salary & Pension Contribution | 9,664,058                                        |
| 4,303,090                                         | 3        | Ex-Gratia/Bonus                     | 2,230,357                                        |
| 314,676                                           | 4        | Liveries & Uniforms                 | 33,695                                           |
| 1,121,677                                         | 5        | Medical Reimbursement               | 2,159,458                                        |
| 4,737,916                                         | 6        | Conveyance Reimbursement            | 4,490,151                                        |
| 396,518                                           | 7        | Travelling & Conveyance             | 1,084,349                                        |
| 24,355,320                                        | 8        | Contribution towards C.P.F          | 29,582,928                                       |
| (17,992)                                          | 9        | Contribution towards EPF            | -                                                |
| 730,949                                           | 10       | Contribution towards NPS            | 959,815                                          |
| 14,108,163                                        | 11       | Contribution towards Gratuity       | 15,291,924                                       |
| 640,616                                           | 12       | Leave Encashment                    | 27,526                                           |
| 717,633                                           | 13       | Leave Travel Concession             | 1,747,614                                        |
| 469,736                                           | 14       | Superannuation Scheme Contribution  | -                                                |
| 99,002                                            | 15       | House Rent (Govt )Employer Share    | 98,979                                           |
| <b>331,818,245</b>                                |          | <b>Sub-Total 'A'</b>                | <b>434,622,083</b>                               |
|                                                   | <b>B</b> | <b>OTHER EXPENSES</b>               |                                                  |
| 4,620,693                                         | 1        | Printing & Stationery               | 706,855.00                                       |
| 116,104                                           | 2        | Telephone & Internet Expenses       | 124,729.00                                       |
| 268,587                                           | 3        | Postage & Telegrams                 | 50,903.00                                        |
| 579,408                                           | 4        | Entertainment                       | 438,720.00                                       |

*Dr. Gaudley*

|                      |    |                                                      |                      |
|----------------------|----|------------------------------------------------------|----------------------|
| 1,505,784            | 5  | Office Expenses                                      | 2,342,848.00         |
| 15,073               | 6  | Newspaper & Periodicals                              | 9,548.00             |
| 1,565,200            | 7  | Bank Charges (Net of reversal of processing charges) | 20,079,825.58        |
| 10,304,209           | 8  | Running & Maintenance of Vehicles                    | 9,685,500.00         |
| 41,720,801           | 9  | Legal and Professional Charges                       | 44,452,091.00        |
| 129,800              | 10 | Auditors Remuneration                                | -                    |
| 417,017              | 11 | Repair & Maintenance                                 | 715,757.00           |
| 20,048,758           | 12 | Advertisement                                        | 3,356,586.00         |
| 2,615,697,412        | 13 | Interest on Term Loan/Overdraft from Bank            | 2,606,152,429.85     |
| 540,387              | 14 | Litigation and Compensation Charges                  | 1,272,587.00         |
| -                    | 15 | Property Tax                                         | 16,828,222.00        |
| 28,172,945           | 16 | Interest paid to Allottees                           | (3,469,712.00)       |
| 58,825               | 17 | Insurance Expenses .                                 | 102,596.00           |
| 2,015,952            | 18 | Registration Expenses RERA                           | 13,109,995.00        |
| -                    | 19 | GST payment including interest                       | 377,190.00           |
| 10,000               | 20 | Appeal Fees                                          | 184,446.00           |
| 52,529               | 21 | Interest on Earnest money                            | -                    |
| 100,805              | 22 | Website Expenses                                     | 118,444.00           |
| 1,000,000            | 23 | Sponsorship Fees                                     | 1,500,000.00         |
| 630,000              | 24 | Planning Charges                                     | 53,606,621.00        |
| 169,920              | 25 | Rent account                                         | 191,126.00           |
|                      | 26 | Rates and Taxes                                      | 241,573,625.08       |
|                      | 27 | EWS Houses Model Expenses                            | 118,000.00           |
| <b>2,729,740,209</b> |    | <b>Sub-Total 'B'</b>                                 | <b>3,013,628,933</b> |
| <b>3,061,558,454</b> |    | <b>Total (A+B)</b>                                   | <b>3,448,251,016</b> |

*Santhi Gaudin*

## Annexure-III

## GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR

## Details of Misc. Incomes

| Previous Year<br>As On 31.03.2022<br>Amount (Rs.) | Sr. No | PARTICULARS                                      | Current Year<br>As On 31.03.2023<br>Amount (Rs.) |
|---------------------------------------------------|--------|--------------------------------------------------|--------------------------------------------------|
| 740,000                                           | 1      | Enlistment fee                                   | 270,000.00                                       |
| 51,070                                            | 2      | Right To Information Act Fees                    | 185,101.00                                       |
| 182,597                                           | 3      | Auction of Tree                                  | -                                                |
| 382,390                                           | 4      | Sale of Plants                                   | 174,265.00                                       |
| 1,135,285                                         | 5      | Sale of Application/Tender form                  | 37,000.00                                        |
| 10,495                                            | 6      | Appeal Fees                                      | (339,736.00)                                     |
| 1,477,139                                         | 7      | Road Cut charges                                 | 125,440.00                                       |
| (64,596)                                          | 8      | Stock Storage Income                             | (38,423.40)                                      |
| 324,088                                           | 10     | Misc. Receipt                                    | 1,416,121.00                                     |
| 367,985                                           | 11     | License Fee                                      | 501,428.00                                       |
| 773,209                                           | 12     | Consultancy fee                                  | 548,460.00                                       |
| 194,452                                           | 14     | Penalty income                                   | 562,241.00                                       |
| 24,467                                            | 15     | PG Charges                                       | 41,945.00                                        |
| 39,934,387                                        | 16     | Additional Covered Area                          | 3,557,267.00                                     |
| 1,414,248                                         | 17     | Administrative Charges on Labour Cess Collection | 1,976,519.00                                     |
| 968,480                                           | 18     | Tower Installation Charges                       | -                                                |
|                                                   | 20     | Possession Charges                               | 7,146,977.00                                     |
| 353,042                                           | 21     | Prime Location Charges                           | 815,500.00                                       |
| 14,267                                            | 22     | Map fee                                          | 283,231.00                                       |
| 21,186                                            | 23     | Conversion Charges                               | 6,150,617.00                                     |
|                                                   | 24     | Compensation Received                            | -                                                |
| 48,304,191                                        |        | Total                                            | 23,413,953                                       |

Sr No - A

## Schedule of GMADA Housing Scheme (Work in Progress) for Year ending 31.03.2023

| Particulars                                           | Opening Balance<br>as on 01.04.2022 | C-2                 | C-3             | PH-2                | Electrical          | Transfer              | Closing Balance as<br>on 31.03.2023 |
|-------------------------------------------------------|-------------------------------------|---------------------|-----------------|---------------------|---------------------|-----------------------|-------------------------------------|
| Housing Schemes                                       |                                     |                     |                 |                     |                     |                       |                                     |
| Balance work of 480 no Apartments in Eight Tower      | 46,94,08,229                        | 24,04,15,294        |                 |                     |                     | 70,98,23,523          | -                                   |
| EWS Housing at SAS Nagar                              |                                     |                     | 1,18,000        |                     |                     | 1,18,000              | -                                   |
| C/o Internal Roads in 156 LIG Sector 65               | -                                   |                     |                 |                     |                     | -                     | -                                   |
| Mohali H                                              | 49,44,305                           |                     |                 | 10,28,98,327        |                     | 10,78,42,632          | -                                   |
| Prov Housekeeping Staff at Purab Premium              | 18,15,883                           |                     |                 |                     |                     | 18,15,883             | -                                   |
| Purab Apartments Sec 88-89                            | 17,44,42,128                        | 28,05,643           |                 |                     |                     | 17,72,47,771          | -                                   |
| Shifting of Material & Machinery from temporary store |                                     | 19,92,904           |                 |                     |                     | 19,92,904             | -                                   |
| C/O 144/156 LIG HOUSES B/M MARKET S 65                | -                                   |                     |                 |                     |                     |                       | -                                   |
| PR. HT LINE & T/FIN PROCKET 144/156 HOUSES IN S 65    | -                                   |                     |                 |                     |                     |                       | -                                   |
| PRL.T. LINES & S/f IN 144/156 LIGs 65                 | -                                   |                     |                 |                     |                     |                       | -                                   |
| Purab Premium Apartments                              | 1,38,72,448                         |                     |                 |                     | 16,45,05,812        | 15,06,33,364          | -                                   |
| <b>Grand Total</b>                                    | <b>63,67,38,097</b>                 | <b>24,52,13,841</b> | <b>1,18,000</b> | <b>10,28,98,327</b> | <b>16,45,05,812</b> | <b>1,14,94,74,077</b> | <b>-</b>                            |



| Particulars                                                                 | Opening Balance as on 31.03.2022 | HEAD OFFICE | C-1         | C-2 | C-3 | PH -1       | PH 2 | HORTICULTURE (NEW CHANDIGARH) | ELECTRICAL  | Transfer during the year | Closing as on 31.03.2023 |
|-----------------------------------------------------------------------------|----------------------------------|-------------|-------------|-----|-----|-------------|------|-------------------------------|-------------|--------------------------|--------------------------|
| Aerocity                                                                    |                                  |             |             |     |     |             |      |                               |             |                          |                          |
| Aerocity, Mohali                                                            |                                  |             |             |     |     |             |      |                               |             |                          |                          |
| Boundary Wall behind Block I, Aerocity                                      |                                  |             | 11,28,691   | -   | -   | -           | -    | -                             | -           | 11,28,691                | -                        |
| C/O Entry Exit From Service Road to 300ft Wide Airp                         | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| C/O Slip Road From PR-7(200' Road Aerocity Both Sid                         | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Development of Aerocity(LHS & RHS) Under Stage Cons                         | -                                | -           | 1,25,26,246 | -   | -   | -           | -    | -                             | -           | 1,25,26,246              | -                        |
| Earth Filling in GreenBuffer Zone Aerocity                                  | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Internal Road Aerocity(RHS)                                                 | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Internal Road Aerocity(LHS)                                                 | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Development of Aerocity (LHS)                                               | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Development of Aerocity (RHS)                                               | -                                | -           | -           | -   | -   | -           | -    | -                             | 2,05,828    | 2,05,828                 | -                        |
| Prov. S/L Arrangement on 300' Road to Int Airport                           | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Prov. S/L Arrangement on Remaining Part of Airport Junction                 | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Shift of HT/LT Passing Plots in Aerocity ( Alltzo)                          | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Balance Work of Road G-Pocket Aerocity RHS                                  | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Construction of entry exits between main and serf road aerocity (LHS & RHS) | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Construction of entry/exits main and service road Aerocity                  | -                                | -           | 7,32,933    | -   | -   | -           | -    | -                             | -           | 7,32,933                 | -                        |
| Construction of Retaining wall in Block H1 Aerocity                         | -                                | -           | 3,86,274    | -   | -   | -           | -    | -                             | -           | 3,86,274                 | -                        |
| Development of Balance Parks in Aerocity (LHS) SAS Nagar                    | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| C/O 60 ft wide road in aerocity Block F                                     | -                                | -           | 17,86,530   | -   | -   | -           | -    | -                             | -           | 17,86,530                | -                        |
| Prov. HT/LT Lines and S/L in Aerocity RHS, SAS Nagar                        | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Providing DWC Pipes and G/L at Aerocity (LHS)                               | -                                | -           | -           | -   | -   | -           | -    | -                             | 7,38,385    | 7,38,385                 | -                        |
| Providing DWC Pipes and G/L at Aerocity (RHS)                               | -                                | -           | -           | -   | -   | -           | -    | -                             | 3,58,948    | 3,58,948                 | -                        |
| Development of parks in Block B(pocket) GAerocity                           | -                                | -           | 24,45,290   | -   | -   | -           | -    | -                             | -           | 24,45,290                | -                        |
| Development of roads in Aeropolis City SAS Nagar                            | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| P & F height restriction barrier Aerocity                                   | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| P & F missing SS House indication board in Aerocity                         | -                                | -           | 10,44,214   | -   | -   | -           | -    | -                             | -           | 10,44,214                | -                        |
| Repair and Refixing of Unipoles near Airport Chowk                          | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Development of City Parks Sector 97 Mohali                                  | 12,074                           | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| C/O Rectangular RCC channel BLK E & G A. City                               | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| C/O trenches in green belt and crossing 11 KV Line                          | -                                | -           | 7,96,08,425 | -   | -   | -           | -    | -                             | -           | 7,96,08,425              | -                        |
| Const of 15 MPS, 10 MLD STP and 5 MLD at Aerocity                           | -                                | -           | -           | -   | -   | 5,20,924    | -    | -                             | -           | -                        | -                        |
| Design & C/O 15 MLD MPS to MLD STP                                          | -                                | -           | -           | -   | -   | 4,44,14,974 | -    | -                             | -           | 5,20,924                 | -                        |
| Design & C/O 1.5 MLD & 4 MLD Cap Pum Sln and STP                            | -                                | -           | -           | -   | -   | 3,01,41,031 | -    | -                             | -           | 4,44,14,974              | -                        |
| MTC of STP at Aerocity                                                      | -                                | -           | -           | -   | -   | 77,290      | -    | -                             | -           | 3,01,41,031              | -                        |
| Dev. Of PHS in Aerocity Left Side                                           | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | 77,290                   | -                        |
| Crossing of RCC box type storm water Chd. / Kharrar                         | 22,10,215                        | -           | -           | -   | -   | -           | -    | -                             | -           | 22,10,215                | -                        |
| Development of PHS in Aeropolis city                                        | 1,80,293                         | -           | -           | -   | -   | 26,188      | -    | -                             | -           | -                        | -                        |
| Development of Aeropolis city                                               | 20,06,911                        | -           | -           | -   | -   | 1,936       | -    | -                             | 2,24,200    | -                        | 2,06,481                 |
| 200 Wide Road NH-64 to Vill. Chhat                                          | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | 22,33,047                |
| Dev. Of Hort. Work in Aerocity (Left hand side)                             | -                                | -           | -           | -   | -   | -           | -    | 54,56,808                     | -           | 54,56,808                | -                        |
| Dev. Of Hort. Work in Aerocity (Right hand side)                            | -                                | -           | -           | -   | -   | -           | -    | 52,11,773                     | -           | 52,11,773                | -                        |
| Dev. Of Hort. Works in Green Belts of Aerocity                              | -                                | -           | -           | -   | -   | -           | -    | 50,41,024                     | -           | 50,41,024                | -                        |
| Provision of Multiplex system/play equipments in parks                      | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Egrov. Hedge and fencing around the Boudiesq Green Be                       | -                                | -           | -           | -   | -   | -           | -    | 31,29,820                     | -           | 31,29,820                | -                        |
| Development of Commercial Pockets in Aerocity                               | -                                | -           | -           | -   | -   | -           | -    | -                             | 5,217       | 5,217                    | -                        |
| Dev. With Mtc of Hort. Work on 300' Approach Road                           | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| 66 KV Sub Station Aerocity 1 Mohali                                         | -                                | -           | -           | -   | -   | -           | -    | -                             | 1,20,66,000 | 1,20,66,000              | -                        |
| Dev. Of Sector-68                                                           | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Shifting of 66KV line Sector-80 to 68 crossing above hosie                  | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Dev of Eco Tourism Hub Mullan Pur                                           | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Dev of Eco Tourism Hub Mullan Pur                                           | 3,02,98,720                      | -           | -           | -   | -   | -           | -    | -                             | -           | 3,02,98,720              | -                        |
| Dev of IT City/Knowledge City As Nagar                                      | -                                | -           | -           | -   | -   | -           | -    | -                             | -           | -                        | -                        |
| Dev of Parks in IT City SAS Nagar                                           | -                                | -           | 5,24,43,758 | -   | -   | -           | -    | -                             | -           | 5,24,43,758              | -                        |
| Dev of IT City/Knowledge City SAS Nagar                                     | -                                | -           | -           | -   | -   | -           | -    | -                             | 13,92,483   | 13,92,483                | -                        |
| Dev. of New Block D.G.F. H-SAS Nagar                                        | -                                | -           | 71,70,978   | -   | -   | -           | -    | -                             | -           | 71,70,978                | -                        |
| C/O in of IT City at PR-9                                                   | -                                | -           | 28,15,810   | -   | -   | -           | -    | -                             | -           | 28,15,810                | -                        |

6

100

7

Generated from eOffice by RAJA ABROL, SR. ASST A/C(RA)- Accounts HQ Br, SENIOR ASSISTANT (A/C), GREATER MOHALI AREA DEVELOPMENT AUTH on 27/10/2025 12:38 pm

Generated from eOffice by RAJA ABROL, SR. ASST A/C(RA)- Accounts HQ Br, SENIOR ASSISTANT (A/C), GREATER MOHALI AREA DEVELOPMENT AUTH on 27/10/2025 2:28 pm

Generated from eOffice by RAJA ABROL, SR. ASST A/C(RA)- Accounts HQ Br, SENIOR ASSISTANT (A/C), GREATER MOHALI AREA DEVELOPMENT AUTH on 27/10/2025 11:28 pm

2



## Schedule for Urban Estate Expenses for the Year 2022-23

| Particulars                                                       | Sector                                  | C1        | C2 | C3 | PH 1        | PH 2     | Horticulture | Horticulture New Chd. | Electrical | Houses | Head Office | Transfer    | Closing Balance as on 31.03.2023 |
|-------------------------------------------------------------------|-----------------------------------------|-----------|----|----|-------------|----------|--------------|-----------------------|------------|--------|-------------|-------------|----------------------------------|
| <b>AEROCITY</b>                                                   |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Internal Road Aerocity (LHS)                                      | Aerocity                                | 64,57,419 | -  | -  | -           | -        | -            | -                     | -          | -      | -           | 64,57,419   | -                                |
| Internal Road Aerocity (RHS)                                      | Aerocity                                | 43,73,186 | -  | -  | -           | -        | -            | -                     | -          | -      | -           | 43,73,186   | -                                |
| Annual Mtc of 300 wide Airport Road From Aerocity                 | Aerocity                                | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| <b>AEROCITY, MOHALI</b>                                           |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Design & C/O 1.5 MLD & 4 MLD Cap Pump Stn & STP                   | Aerocity, Mohali                        | -         | -  | -  | 41,40,057   | -        | -            | -                     | -          | -      | -           | 41,40,057   | -                                |
| const of 15 MPS, 10 MLD STP and 5 MLD                             | Aerocity, Mohali                        | -         | -  | -  | 2,950       | -        | -            | -                     | -          | -      | -           | 2,950       | -                                |
| Mtc of Storm Drain Scheme 300' Airport Road                       | Aerocity, Mohali                        | -         | -  | -  | 1,68,305    | -        | -            | -                     | -          | -      | -           | 1,68,305    | -                                |
| Mtc of W/S Aerocity (LHS)                                         | Aerocity, Mohali                        | -         | -  | -  | 67,01,762   | -        | -            | -                     | -          | -      | -           | 67,01,762   | -                                |
| Mtc of W/S Scheme Aerocity RHS                                    | Aerocity, Mohali                        | -         | -  | -  | 69,70,267   | -        | -            | -                     | -          | -      | -           | 69,70,267   | -                                |
| Sweeping of Road of A. city LHS and RHS                           | Aerocity, Mohali                        | -         | -  | -  | 1,36,59,273 | -        | -            | -                     | -          | -      | -           | 1,36,59,273 | -                                |
| Sweeping of Roads & Disposal of Garbage Aerocity Rd               | Aerocity, Mohali                        | -         | -  | -  | 18,35,647   | -        | -            | -                     | -          | -      | -           | 18,35,647   | -                                |
| Development of Aerocity (LHS)                                     | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | 4,41,955   | -      | -           | 4,41,955    | -                                |
| Development of Aerocity (RHS)                                     | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | 1,39,206   | -      | -           | 1,39,206    | -                                |
| Shifting of existing HT/LT lines                                  | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | 3,936      | -      | -           | 3,936       | -                                |
| Mtc of STP at Aerocity                                            | Aerocity, Mohali                        | -         | -  | -  | 4,85,010    | -        | -            | -                     | -          | -      | -           | 4,85,010    | -                                |
| Mtc of W/S Aerocity (LHS)                                         | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Mtc of W/S Scheme Aerocity (RHS)                                  | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Maint of S/L in Aerocity--LHS                                     | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Maint of S/L in Aerocity--RHS                                     | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Maint of S/L on Airport Chvk to Kharar Banur Road                 | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Maint of S/L on Airport Road to Aerocity                          | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Maint. of S/L in Aerocity, S.A.S. Nagar                           | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | 79,56,075  | -      | -           | 79,56,075   | -                                |
| 200 wide road NH 64 to village Chhat                              | Aerocity, Mohali                        | -         | -  | -  | 3,02,188    | -        | -            | -                     | -          | -      | -           | 3,02,188    | -                                |
| Prov PH services in village Naraingarh                            | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| M/O H/W on 200 Aerocity road                                      | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | 1,260      | -      | -           | 1,260       | -                                |
| Dev of Urban jungle                                               | sector 97                               | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Dev. Of PHS in Aerocity Right side.                               | Aerocity, Mohali                        | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Annual mtc of S/L GL SAS Nagar (2016-17)                          | Annual mtc of S/L GL SAS                | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Annual mtc of S/L 01.04.21 to 31.3.2022                           | Annual mtc of S/L 01.04.21 to 31.3.2022 | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| <b>Urban Estate Development</b>                                   |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Annual maintenance of road in industrial area focal point Rajpura | Urban Estate Development                | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Annual mtc of urban estate Anandpur Sahib                         | Urban Estate Development                | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| <b>ANANDPUR SAHIB U/E</b>                                         |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Anandpur Sahib U/E                                                | Anandpur Sahib U/E                      | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Construction of pump chamber at U/E Anandpur Sahib                | Anandpur Sahib U/E                      | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Mtc. Of W/S at Anandpur Sahib                                     | Anandpur Sahib U/E                      | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Repair Manhole & C/O Tailed on outfall for UE Anand               | Anandpur Sahib U/E                      | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| <b>CHAPPARCHIRI WORKS</b>                                         |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| R/M OF BBSBWM, Chapparchiri                                       | Chapparchiri Works                      | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Maint Charges - BBSBWM Chpr                                       | Chapparchiri Works                      | -         | -  | -  | -           | -        | -            | -                     | 30,600     | -      | -           | 30,600      | -                                |
| Mtc of general light and S/L at BBSBWM, Chapparchiri              | Chapparchiri Works                      | -         | -  | -  | -           | -        | -            | -                     | 1,890      | -      | -           | 1,890       | -                                |
| Prov P.H services at BBSBWM                                       | Chapparchiri Works                      | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| Mtc of S/L at BBSBWM, Chapparchiri                                | Chapparchiri Works                      | -         | -  | -  | -           | 9,55,670 | -            | -                     | -          | -      | -           | 9,55,670    | -                                |
| <b>CHATT ROAD AND PATIALA ROAD</b>                                |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Maint of S/L on Chatt Road and Patiala Road Junc                  | Chatt Road and Patiala Road             | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |
| <b>DIVIDING ROAD</b>                                              |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Sanitation of Wk on Rd Dividing 86/87...103/104                   | Dividing Road                           | -         | -  | -  | 17,73,407   | -        | -            | -                     | -          | -      | -           | 17,73,407   | -                                |
| 150PH work on sector dividing 81/84                               | Dividing Road                           | -         | -  | -  | 13,29,303   | -        | -            | -                     | -          | -      | -           | 13,29,303   | -                                |
| <b>ECOCITY</b>                                                    |                                         |           |    |    |             |          |              |                       |            |        |             |             |                                  |
| Mtc of Horticulture work on 200 ft Mullanpur-Siswan road          | Ecocity                                 | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | 69,90,616   | -                                |
| Maintenance of S/L in Ecocity                                     | Ecocity                                 | -         | -  | -  | -           | -        | -            | -                     | 2,360      | -      | -           | 2,360       | -                                |
| Prov. Elec. Services (HT/L/S/L) at Ecocity                        | Ecocity                                 | -         | -  | -  | -           | -        | -            | -                     | -          | -      | -           | -           | -                                |







6

Sr No-D

## Deposit Works Scheme as on 31.03.2023

| Particulars                                                | Opening<br>Balance as on<br>01.04.2022 | C 1      | PH 1          | Electrical | Transfer | Closing Balance<br>as on 31.03.2023 |
|------------------------------------------------------------|----------------------------------------|----------|---------------|------------|----------|-------------------------------------|
| <b>Deposit Works</b>                                       |                                        |          |               |            |          |                                     |
| Martial Arts Academy Anandpur Sahib.                       | -                                      | -        | -             | -          | -        | 36,077                              |
| Progressive Summit-2019                                    | 29,17,923                              | -        | -             | -          | -        | 29,17,923                           |
| 90" I/d Brick Circular Storm Water Drain                   | 9,48,394                               | -        | -             | -          | -        | 9,48,394                            |
| Desilting/cleaning & Rpr of Road Gull...                   | 21,79,699                              | -        | -             | -          | -        | 21,79,699                           |
| Progressive Summit-2019                                    | 31,73,640                              | -        | -             | -          | -        | 31,73,640                           |
| <b>Mohali U</b>                                            |                                        |          |               |            |          |                                     |
| Construction of Additional Lab Block at Meritoruous School | -                                      | -        | -             | -          | -        | -                                   |
| Modif and repair of double road gully chambers sector 48 c | 30,35,440                              | -        | 13,300        | -          | -        | 30,48,740                           |
| <b>Grand Total</b>                                         | <b>1,22,19,019</b>                     | <b>-</b> | <b>13,300</b> | <b>-</b>   | <b>-</b> | <b>1,22,32,319</b>                  |

**GREATER MOHALI AREA DEVELOPMENT AUTHORITY, S.A.S. NAGAR**

**Significant Accounting Policies & Notes annexed to and forming part of accounts for the year ended 31<sup>st</sup> March, 2023**

**1. DISCLOSURE OF ACCOUNTING POLICIES**

The Authority is maintaining books of accounts on cash basis system of accounting. During the Financial Year 2022-23, the Authority has followed cash system of Accounting. There is no change in the method of accounting as compared to previous year. The amount of expenses on infrastructure/ others includes the amount spent by different Divisions and Advances given to Land Acquisition Department on account of maintenance and development of infrastructure or any purchase of land finalized /completed during the financial year for the general use of public as per the Master Plan of the Authority.

**2. VALUATION OF INVENTORY**

The inventory of the Authority includes plots and houses, pending for allotment. The same have been valued at cost by the authority. The inventory also includes expenditure incurred on various works i.e. work for the development of urban estate etc. Expenditure incurred on these works has been shown as work in progress and the same has been valued at actual basis.

**3. DEPRECIATION ACCOUNTING**

The depreciation on fixed assets has been charged as per WDV rates prescribed under Companies Act, 2013. The depreciation on addition/ sale has been provided on pro rata basis.

**4. REVENUE RECOGNITION**

As informed to us, Authority has recognized the revenue from the sale of houses/plots/flats on the basis of sale of flats/plots/houses of those schemes whose tenure of installments has been completed in the financial year as per the agreement between the authority and the allottee as per the profitability calculated by the Chartered Accountants separately appointed by the Authority. As informed to us, Authority has recognized the revenue from the sale of sites and plots on the basis of allotment/possession to the prospective allottees.

*Anil Gaudh*

**5. ACCOUNTING FOR FIXED ASSETS**

Fixed assets have been stated at actual cost less accumulated depreciation on the rates as used in the previous year. The policy is consistent with the previous years.

**6. ACCOUNTING FOR INVESTMENTS**

The details of investments made by the Authority are as under :

| Particulars                       | Balance as on 31.03.2022 | Balance as on 31.03.2023 |
|-----------------------------------|--------------------------|--------------------------|
| 24.5% Share in Chandigarh Airport | 18,52,51,050             | 18,52,51,050             |

During the year under consideration, as per the books of accounts provided to us, no income has been received on the investments.

**7. BORROWING COSTS**

During the Financial Year 2022-23, the following interest on borrowings have been bifurcated as specified below:

| Particulars                                       | Amount of Interest Charged by the bank (Rs.) | Remarks                                                                                                                                                                 |
|---------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest on Overdraft from Corporation Bank Ph-10 | 60,84,829/-                                  | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on Overdraft from Indian bank            | 59,63,14,735/-                               | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on overdraft from Punjab National Bank   | 1,67,60,257/-                                | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on Overdraft from Canara Bank            | 28,39,31,144/-                               | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |

*Amul Gaudh*



|                                                  |                |                                                                                                                                                                         |
|--------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest on Overdraft from Vijaya Bank           | 32,61,04,725/- | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on HDFC STL A/c 50 Cr                   | 1,80,30,274/-  | As per the Books of accounts of the Authority, the interest on STL is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.       |
| Interest on HDFC STL A/c 75 Cr                   | 3,59,18,631/-  | As per the Books of accounts of the Authority, the interest on STL is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.       |
| Interest on HDFC STL A/c 75 Cr                   | 3,23,80,274/-  | As per the Books of accounts of the Authority, the interest on STL is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.       |
| Interest on HDFC STL A/c 50 Cr(NEW)              | 1,80,30,274/-  | As per the Books of accounts of the Authority, the interest on STL is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.       |
| Interest on HDFC STL A/c 100 Cr                  | 1,26,18,357/-  | As per the Books of accounts of the Authority, the interest on STL is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.       |
| Interest on HDFC STL A/c 100 Cr                  | 4,62,20,547/-  | As per the Books of accounts of the Authority, the interest on STL is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.       |
| Interest on Overdraft Limit from HDFC Bank 125Cr | 18,40,26,427/- | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on loan from Canara Bank (500cr)        | 18,50,86,548/- | As per the Books of accounts of the Authority, the interest on loan is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.      |
| Interest on term loan from Indian Bank (500cr)   | 25,14,04,045/- | As per the Books of accounts of the Authority, the interest on term-loan is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on Loan from Bank of Maharashtra        | 8,51,60,705/-  | As per the Books of accounts of the Authority, the interest on loan is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.      |
| Interest on Loan from Bank of Maharashtra        | 1,21,90,061/-  | As per the Books of accounts of the Authority, the interest on loan is capitalized as on 31 <sup>st</sup> March, 2023 to Aerotropolis Scheme.                           |
| Interest on Loan to Canara Bank Sec 17 CHD       | 2,06,81,443/-  | As per the Books of accounts of the Authority, the interest on loan is charged to Income and Expenditure                                                                |

*Dr. Pratik Gandhi*

|                                                          |                |                                                                                                                                                                         |
|----------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                          |                | Account for the year ending 31 <sup>st</sup> March, 2023.                                                                                                               |
| Interest on loan to Canara Bank(1000 CR)                 | 60,76,69,371/- | As per the Books of accounts of the Authority, the interest on loan is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.      |
| Interest on Overdraft from Punjab National Bank 262.5 CR | 3,24,42,251/-  | As per the Books of accounts of the Authority, the interest on Overdraft is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023. |
| Interest on loan from SBI                                | 9,50,881/-     | As per the Books of accounts of the Authority, the interest on loan is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.      |
| Interest on SBI Term Loan- Aerotropolis 500 CR           | 1,00,88,839/-  | As per the Books of accounts of the Authority, the interest on loan is charged to Income and Expenditure Account for the year ending 31 <sup>st</sup> March, 2023.      |

#### 8. ACCOUNTING FOR TAXES ON INCOME

Since the Authority is following cash system of accounting, provision for taxation has not been made in the books of accounts.

#### NOTES TO ACCOUNTS

- 1) The Bank accounts/creditors/stock/debtors/contractors/allottees/Overdrafts (Debit/Credit balances) as on 31.03.2023 are subject to reconciliation /confirmation.
- 2) The internal audit of the divisions and Head Office of the Authority was not conducted during the Financial Year 2022-23.
- 3) The provident fund of the Authority is being deposited with the parent department i.e. Punjab Urban Development Authority (PUDA) since the inception of GMADA.
- 4) Previous year figures have been regrouped and reclassified wherever considered necessary.
- 5) Goods & Service Tax Liability for the financial year 2022-23 needs to be reconciled subject to the GST audit of the financial year 2022-23. Decision of Advance Ruling filed by the Authority on the incomes regarding Forfeiture Income, Compounding fee and Extension Fee received by the Authority in the financial year under audit regarding their payment/non payment of GST on the above said incomes is still awaited.
- 6) The amount of Rs 1,15,06,62,568/- has been charged to Income & Expenditure account on account of repair and maintenance of Purab Premium Apartments, Mohali as profitability of the scheme relating to Purab Premium Apartments has been booked as Sales in the Income & Expenditure account in previous years .
- 7) The amount of Rs 1,55,17,98,860/- has been charged to Income & Expenditure Account on account of payments made for the Trees and Structures – Aerotropolis as per the assessment made by Land

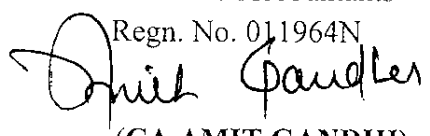
*Amish Gaudh*

Acquisition department in the previous and current year/s ( Rs 1,00,020/- for trees in financial years 2020-21, Rs. 1,37,76,80,031/- for trees and Rs. 44,94,148/- for structures in financial year 2021-22 and Rs. 16,95,24,661/- for structures in financial year 2022-23.

  
ACA (F&A)  
Chief Administrator  
Vice Chairperson**AUDITORS REPORT**

Separate report of even date attached  
for **KHURANA VINEET & ASSOCIATES**  
Chartered Accountants

Regn. No. 011964N

  
(CA AMIT GANDHI)

Partner-FCA

M.NO. 097997

UDIN-23097997BGWGFI9602

Place: SAS NAGAR

Date: 29.09.2023