



***Independent Auditor's Report***

To the Members of **HVS CONSTRUCTION MATERIALS PRIVATE LIMITED**

**Opinion**

We have audited the financial statements of **HVS CONSTRUCTION MATERIALS PRIVATE LIMITED**, which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

**Basis for Opinion**

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

We have conducted the Audit on Test Check Basis and due to Curfew/Lockdown in the State of Manipur because of Covid Pandemic, the scope of Audit was curtailed to large extent and accordingly Physical Verification and third Party Confirmation were not possible to a large extent. As such we had relied on Management representation both orally and in written to a large extent.

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

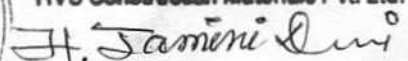
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance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

**HVS Construction Materials Pvt. Ltd.**

  
**Managing Director**



**HVS Construction Materials Pvt. Ltd.**

  
**Chairman**



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

The Board of Directors are responsible for overseeing the Company's financial reporting process.

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman



matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


Emphasis of Matter

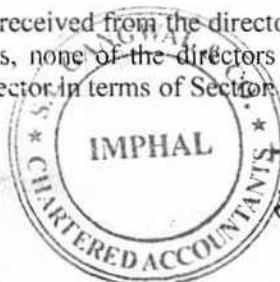
Though the company in the current year meets the eligibility criteria to contribute to Corporate Social Responsibility (CSR) expenditure under section 135 of Companies Act. However as the amount required to be spent by the company does not exceeds Rs. 50.00 Lakhs the requirement for constitution of CSR Committee is not mandatory and the function regarding the same are being discharged by the Directors of the Company. The average Net Profit of the Company for the Last three years is Rs. 97291678/- accordingly the Company was required to spend Rs. 1945834/- on CSR activities. However during the year under consideration the company had spent Rs. 15,16,830. The company had not created provision for difference of CSR not expended . However as explained by the management, considering the fact that in the immediately preceding Financial Year i.e F.Y 2019-20 the company had spent excess CSR requirement amounting to Rs. 16,22,092 which has been set off by current year requirement.

Report on Other Legal and Regulatory Requirements

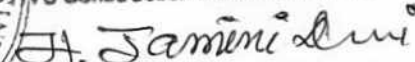
1. As required by the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman



- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place:-IMPHAL  
Date: 20/11/2021  
UDIN : 21313107AAACDG5456



**For S.L GANGWAL AND COMPANY**  
Chartered Accountants  
FRN: 004649C

**MEHUL JAIN**  
(PARTNER )  
Membership No. 313107

**HVS Construction Materials Pvt. Ltd.**

  
Managing Director

**HVS Construction Materials Pvt. Ltd.**

  
Chairman






**Annexure 'A'**

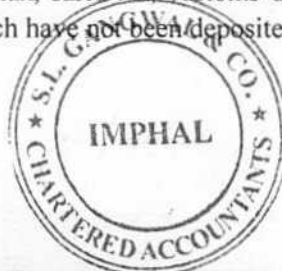
**The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".**

We report that:

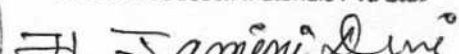
- i. In respect of its Fixed Assets :
  - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
  - b. As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification. Due to the ongoing Covid Restrictions Physical verification of Fixed Asset was not possible and hence we have relied on Management representation on the same.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii(a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. In respect of Statutory dues :
  - a. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2021 for a period of more than six months from the date they became payable.
  - b. According to the information and explanations given to us, there is no amount payable in respect of income tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman




- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- x. According to the information and explanations given to us, we report that as per information made available to us no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. The company is a private limited company. Hence the provisions of clause xi) of the order are not applicable to the company.
- xii. The company is not a Nidhi Company. Therefore clause xii) of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. The company has not entered into non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

**For S.L GANGWAL AND COMPANY**  
Chartered Accountants  
FRN: 004649C

Place:-IMPHAL  
Date: 20/11/2021  
UDIN : 21313107AAACDG5456

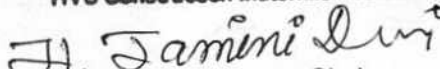


  
**MEHUL JAIN**  
(PARTNER)  
Membership No. 313107

HVS Construction Materials Pvt. Ltd.

  
Managing Director

HVS Construction Materials Pvt. Ltd.

  
Chairman



**Annexure 'B'**

***Report on Internal Financial Controls with reference to financial statements***

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of **HVS CONSTRUCTION MATERIALS PRIVATE LIMITED** as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

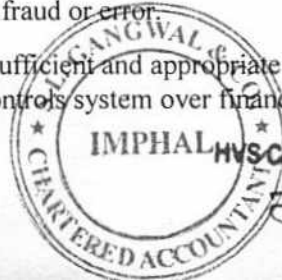
Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**HVS Construction Materials Pvt. Ltd.**



**HVS Construction Materials Pvt. Ltd.**

**H. Jamini Devi**  
Chairman



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place:-IMPHAL  
Date: 20/11/2021  
UDIN : 21313107AAACDG5456



**For S.L GANGWAL AND COMPANY**  
Chartered Accountants  
FRN: 004649C

**MEHUL JAIN**  
(PARTNER)  
Membership No. 313107

**HVS Construction Materials Pvt. Ltd.**  
  
Managing Director

**HVS Construction Materials Pvt. Ltd.**  
  
Chairman



Balance Sheet as at 31st March 2021

₹ in rupees

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	95,90,000.00	95,90,000.00
Reserves and surplus	2	37,21,59,440.96	29,79,33,892.01
Money received against share warrants			
		<b>38,17,49,440.96</b>	<b>30,75,23,892.01</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings	3	43,24,56,180.86	21,44,41,708.54
Deferred tax liabilities (Net)	4		
Other long term liabilities			
Long-term provisions	5		
		<b>43,24,56,180.86</b>	<b>21,44,41,708.54</b>
<b>Current liabilities</b>			
Short-term borrowings	6	2,77,76,138.23	1,76,445.21
Trade payables	7		
(A) Micro enterprises and small enterprises			
(B) Others		16,41,07,595.01	24,24,68,173.66
Other current liabilities	8	2,89,50,581.41	7,20,49,599.11
Short-term provisions	5	3,33,83,079.00	3,37,48,272.00
		<b>25,42,17,393.65</b>	<b>34,84,42,489.98</b>
<b>TOTAL</b>		<b>1,06,84,23,015.47</b>	<b>87,04,08,090.53</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	9		
Tangible assets		45,38,82,775.77	18,91,26,822.60
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments	10	1,88,50,000.00	1,88,50,000.00
Deferred tax assets (net)	4	1,73,25,398.00	1,60,34,213.00
Long-term loans and advances	11		
Other non-current assets		27,00,000.00	
		<b>49,27,58,173.77</b>	<b>22,40,11,035.60</b>
<b>Current assets</b>			
Current investments	12	28,41,97,485.00	23,76,82,513.00
Inventories	13	7,90,99,868.00	5,63,56,394.24
Trade receivables	14	2,60,14,784.54	3,54,53,897.72
Cash and cash equivalents	15	6,94,51,171.78	11,67,49,696.24
Short-term loans and advances	11	6,14,07,374.41	15,62,47,775.37
Other current assets	16	5,54,94,157.97	4,39,06,778.36
		<b>57,56,64,841.70</b>	<b>64,63,97,054.93</b>
<b>TOTAL</b>		<b>1,06,84,23,015.47</b>	<b>87,04,08,090.53</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S L GANGWAL & CO

Chartered Accountants

(FRN: 0004649C)

MEHUL JAIN

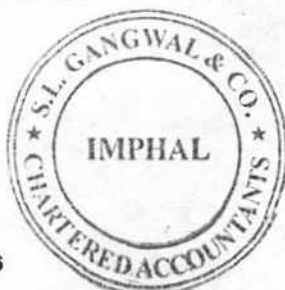
PARTNER

Membership No.: 313107

Place: Imphal

Date: 20/11/2021

UDIN : 21313107AAACDG5456



HVS Construction Materials Pvt. Ltd. For and on behalf of the Board of Directors  
HVS Construction Materials Pvt. Ltd.

Managing Director

HUIDROM VIKRAMJIT SINGH

Director

DIN: 02530820

JAMINI DEVI HUIDROM

Chairman

Director

DIN: 02530829

Statement of Profit and loss for the year ended 31st March 2021

₹ in rupees

Particulars	Note No.	31st March 2021	31st March 2020
<b>Revenue</b>			
Revenue from operations	17	1,68,29,14,945.03	1,55,24,85,105.55
Less: Excise duty			
<b>Net Sales</b>		<b>1,68,29,14,945.03</b>	<b>1,55,24,85,105.55</b>
Other income	18	1,93,18,784.82	2,24,82,534.59
<b>Total revenue</b>		<b>1,70,22,33,729.85</b>	<b>1,57,49,67,640.14</b>
<b>Expenses</b>			
Cost of material Consumed	19	24,54,90,683.20	25,37,42,805.29
Purchase of stock-in-trade			
Changes in inventories	20	(2,49,97,687.96)	2,05,82,767.96
Employee benefit expenses	21	5,03,33,861.30	5,41,83,313.00
Finance costs	22	3,73,62,359.47	2,78,29,378.07
Corporate Social Responsibility	23	15,16,830.00	33,30,805.90
Depreciation and amortization expenses	24	7,25,03,743.00	5,49,07,705.00
Other expenses	25	1,20,58,51,823.53	1,06,34,81,064.35
<b>Total expenses</b>		<b>1,58,80,61,612.54</b>	<b>1,47,80,57,839.57</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>11,41,72,117.31</b>	<b>9,69,09,800.57</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>11,41,72,117.31</b>	<b>9,69,09,800.57</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>11,41,72,117.31</b>	<b>9,69,09,800.57</b>
<b>Tax expenses</b>			
Current tax	26	3,33,83,079.00	3,37,48,272.00
Deferred tax		(12,91,185.00)	(1,33,00,258.00)
Excess/short provision relating earlier year tax	27	78,54,674.36	98,00,382.00
<b>Profit(Loss) for the period</b>		<b>7,42,25,548.95</b>	<b>6,66,61,404.57</b>
<b>Earning per share</b>			
<b>Basic</b>	<b>30</b>		
Before extraordinary Items		773.99	695.11
After extraordinary Adjustment		773.99	695.11
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	<b>29</b>		

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S L GANGWAL & CO

Chartered Accountants

(FRN: 0004649C)

*Mehul Jain*

MEHUL JAIN  
PARTNER  
Membership No.: 313107  
Place: Imphal  
Date: 20/11/2021  
UDIN : 21313107AAACDG5456



For and on behalf of the Board of Directors

HVS Construction Materials Pvt. Ltd.

HVS Construction Materials Pvt. Ltd.

*Huidrom Vikramjit Singh*  
**Managing Director**

HUIDROM VIKRAMJIT SINGH  
Director  
DIN: 02530820

*Jamini Devi Huidrom*  
**Chairman**

JAMINI DEVI HUIDROM  
Director  
DIN: 02530829

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2021**

₹ in rupees

	PARTICULARS	31st March 2021	31st March 2020
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	11,41,72,117.31	9,69,09,800.57
	<b>Adjustments for non Cash/ Non trade items:</b>		
	Depreciation & Amortization Expenses	7,25,03,743.00	5,49,07,705.00
	Finance Cost	3,73,62,359.47	2,78,29,378.07
	Interest received	(1,76,55,257.32)	(1,56,67,860.59)
	<b>Operating profits before Working Capital Changes</b>	<b>20,63,82,962.46</b>	<b>16,39,79,023.05</b>
	<b>Adjusted For:</b>		
	(Increase) / Decrease in trade receivables	94,39,113.18	(3,45,01,037.72)
	Increase / (Decrease) in trade payables	(7,83,60,578.65)	1,96,39,732.66
	(Increase) / Decrease in inventories	(2,27,43,473.76)	2,67,19,145.76
	Increase / (Decrease) in other current liabilities	(4,30,99,017.70)	1,78,38,574.11
	(Increase) / Decrease in Short Term Loans & Advances	9,48,40,400.96	(13,69,93,055.37)
	(Increase) / Decrease in other current assets	(1,15,87,379.61)	(34,27,610.36)
	<b>Cash generated from Operations</b>	<b>15,48,72,026.88</b>	<b>5,32,54,772.13</b>
	Income Tax (Paid) / Refund	(4,16,02,946.36)	(4,07,54,334.00)
	<b>Net Cash flow from Operating Activities(A)</b>	<b>11,32,69,080.52</b>	<b>1,25,00,438.13</b>
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of tangible assets	(33,92,47,496.17)	(4,22,58,083.75)
	Proceeds from sales of tangible assets	19,87,800.00	4,33,590.00
	Current Investments / (Purchased) sold	(4,65,14,972.00)	10,06,52,801.82
	Interest Received	1,76,55,257.32	1,56,67,860.59
	Cash advances and loans received back		12,000.00
	Other Inflow / (Outflows) of cash	(27,00,000.00)	
	<b>Net Cash used in Investing Activities(B)</b>	<b>(36,88,19,410.85)</b>	<b>7,45,08,168.66</b>
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
	Finance Cost	(3,73,62,359.47)	(2,78,29,378.07)
	Increase in / (Repayment) of Short term Borrowings	2,75,99,693.02	(4,52,70,138.04)
	Increase in / (Repayment) of Long term borrowings	21,80,14,472.32	2,05,12,522.54
	<b>Net Cash used in Financing Activities(C)</b>	<b>20,82,51,805.87</b>	<b>(5,25,86,993.57)</b>
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>(4,72,98,524.46)</b>	<b>3,44,21,613.22</b>
<b>E.</b>	<b>Cash &amp; Cash Equivalents at Beginning of period</b>	<b>11,67,49,696.24</b>	<b>8,23,28,083.02</b>
<b>F.</b>	<b>Cash &amp; Cash Equivalents at End of period</b>	<b>6,94,51,171.78</b>	<b>11,67,49,696.24</b>
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>(4,72,98,524.46)</b>	<b>3,44,21,613.22</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S L GANGWAL & CO

Chartered Accountants

(FRN: 0004649C)

MEHUL JAIN  
PARTNER

Membership No.: 313107

Place: Imphal

Date: 20/11/2021

UDIN : 21313107AAACDG5456



HVS Construction Materials Pvt. Ltd.

For and on behalf of the Board of Directors

Managing Director

HUDROM VIKRAMJIT SINGH  
Director  
DIN: 02530820

JAMINI DEVI HUDROM  
Director  
DIN: 02530829

Chairman

**Note:**

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions



**Notes to Financial statements for the year ended 31st March 2021**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Authorised :</b>		
100000 Equity Shares of Rs 100 each	1,00,00,000.00	1,00,00,000.00
<b>Issued :</b>		
95900 Equity Shares of Rs 100 each fully paid up	95,90,000.00	95,90,000.00
<b>Subscribed and paid-up :</b>		
95900 Equity Shares of Rs 100 each fully paid up	95,90,000.00	95,90,000.00
<b>Total</b>	<b>95,90,000.00</b>	<b>95,90,000.00</b>

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in rupees

	As at 31st March 2021		As at 31st March 2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	95,900	95,90,000.00	95,900	95,90,000.00
Issued during the Period				
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>95,900</b>	<b>95,90,000.00</b>	<b>95,900</b>	<b>95,90,000.00</b>

**Right, Preferences and Restriction attached to shares**

**Equity shares**

The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Details of shareholders holding more than 5% shares in the company**

Type of Share	Name of Shareholders	As at 31st March 2021		As at 31st March 2020	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 100.00]	Huidrom Vikramjit Singh	53,900	56.20	53,900	56.20
Equity [NV: 100.00]	Huidrom Ongbi Jamini Devi	41,900	43.69	41,900	43.69
	<b>Total :</b>	<b>95,800</b>	<b>99.89</b>	<b>95,800</b>	<b>99.89</b>

**Note No. 2 Reserves and surplus**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Surplus</b>		
Opening Balance	29,79,33,892.01	23,12,72,487.44
Add: Profit for the year	7,42,25,548.95	6,66,61,404.57
Less : Deletion during the year		
<b>Closing Balance</b>	<b>37,21,59,440.96</b>	<b>29,79,33,892.01</b>
Balance carried to balance sheet	37,21,59,440.96	29,79,33,892.01

HVS Construction Materials Pvt. Ltd.

HVS Construction Materials Pvt. Ltd.

**Note No. 3 Long-term borrowings**

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total



Term Loan - From banks						
Rupee term loans banks secured	43,24,56,180.86		43,24,56,180.86	21,44,41,708.54		21,44,41,708.54
	43,24,56,180.86		43,24,56,180.86	21,44,41,708.54		21,44,41,708.54
The Above Amount Includes						
Secured Borrowings	43,24,56,180.86		43,24,56,180.86	21,44,41,708.54		21,44,41,708.54
Net Amount	43,24,56,180.86	0	43,24,56,180.86	21,44,41,708.54	0	21,44,41,708.54

Note No. 3(a) Long-term borrowings: Rupee term loans banks secured

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
NEDFI	10,30,17,903.00		10,30,17,903.00	12,09,73,714.00		12,09,73,714.00
IndusInd Bank	21,76,33,981.54		21,76,33,981.54	9,34,67,994.54		9,34,67,994.54
IndusInd Emergency Credit Loan	1,87,30,701.00		1,87,30,701.00			
Tata Finance	9,30,73,595.32		9,30,73,595.32			
Total	43,24,56,180.86		43,24,56,180.86	21,44,41,708.54		21,44,41,708.54

Note No. 4 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Deferred tax assets		
Deferred tax Assets	1,73,25,398.00	1,60,34,213.00
Gross deferred tax asset	1,73,25,398.00	1,60,34,213.00
Net deferred tax assets	1,73,25,398.00	1,60,34,213.00

Note No. 5 Provisions

₹ in rupees

Particulars	As at 31st March 2021			As at 31st March 2020		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Current tax provision		3,33,83,079.00	3,33,83,079.00		3,37,48,272.00	3,37,48,272.00
		3,33,83,079.00	3,33,83,079.00		3,37,48,272.00	3,37,48,272.00
Total		3,33,83,079.00	3,33,83,079.00		3,37,48,272.00	3,37,48,272.00

Note No. 6 Short-term borrowings

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Loans Repayable on Demands - From banks		
Rupee term loans banks secured	2,77,76,138.23	1,76,445.21
	2,77,76,138.23	1,76,445.21
The Above Amount Includes		
Secured Borrowings	2,77,76,138.23	1,76,445.21
Total	2,77,76,138.23	1,76,445.21

HVS Construction Materials Pvt. Ltd.

HVS Construction Materials Pvt. Ltd.

Note No. 6(a) Short-term borrowings: Rupee term loans banks secured

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
	Amount	Amount
Covid Loan	55,73,000.00	

Axis Bank Account No. 90565	2,22,03,138.23	1,76,445.21
<b>Total</b>	<b>2,77,76,138.23</b>	<b>1,76,445.21</b>

**Note No. 7 Trade payables**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(B) Others		
Creditors for Goods	3,30,80,561.71	8,94,81,511.05
Creditors for Others	13,10,27,033.30	15,29,86,662.61
	<b>16,41,07,595.01</b>	<b>24,24,68,173.66</b>
<b>Total</b>	<b>16,41,07,595.01</b>	<b>24,24,68,173.66</b>

**Note No. 8 Other current liabilities**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Others payables		
Accrued expenses payable	2,05,46,562.22	7,19,63,374.11
HVS Oxygen Plant	49,56,225.00	86,225.00
Due to Directors in Current Account	34,47,794.19	
	<b>2,89,50,581.41</b>	<b>7,20,49,599.11</b>
<b>Total</b>	<b>2,89,50,581.41</b>	<b>7,20,49,599.11</b>

**Note No. 8(a) Other current liabilities: Accrued expenses payable**

₹ in rupees

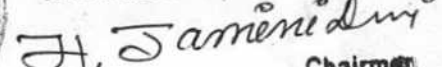
Particulars	31st March 2021	As at 31st March 2020
Electricity Expenses payable	19,16,778.00	22,40,703.00
Salary Payable	44,18,412.00	36,16,510.00
Telephone Expenses payable		81,818.00
Employers Contribution to Provident Fund	7,90,902.00	1,31,602.00
GST Liabilities	1,15,15,723.20	6,23,52,907.11
Audit Fees	1,50,000.00	2,50,000.00
TDS Payable	17,54,747.02	32,89,834.00
<b>Total</b>	<b>2,05,46,562.22</b>	<b>7,19,63,374.11</b>

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman

Note No. 9 Property, Plant and Equipment as at 31st March 2021

₹ in rupees

Assets	Useful Life (In Years)	Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
		Balance as at 1st April 2020	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2021	Balance as at 1st April 2020	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2021	Balance as at 31st March 2021	Balance as at 31st March 2020
<b>A Tangible assets</b>												
<b>Own Assets</b>												
Land and Site Development		29,20,231.70	18,80,000.00			48,00,231.70					48,00,231.70	29,20,231.70
Land at Guwahati		33,13,000.00			19,87,800.00	13,25,200.00					13,25,200.00	33,13,000.00
Civil Construction	30.00	48,63,139.18				48,63,139.18	39,58,721.00			39,58,721.00	9,04,418.18	9,04,418.18
Mechanised New Construction	30.00	51,78,641.40				51,78,641.40	49,46,736.55			49,46,736.55	2,31,904.85	2,31,904.85
New office Construction	30.00	8,06,180.00				8,06,180.00	4,72,819.21			4,72,819.21	3,33,360.79	3,33,360.79
Plant and Machinery	15.00	5,67,02,847.00	16,56,59,755.62			22,23,62,602.62	2,38,60,745.39	1,60,08,794.00		3,98,69,539.39	18,24,93,063.23	3,28,42,101.61
Hydraulic Crane Lifter	15.00	6,37,000.00				6,37,000.00	1,36,158.75			1,36,158.75	5,00,841.25	5,00,841.25
New Mechanised Bricks	15.00	19,57,000.00				19,57,000.00	18,13,581.16			18,13,581.16	1,43,418.84	1,43,418.84
Hydraulic pokland	15.00	20,29,000.00				20,29,000.00	4,33,698.75			4,33,698.75	15,95,301.25	15,95,301.25
Motor Gladder	15.00	29,29,000.00	1,10,16,950.00			1,39,45,950.00	25,09,861.12	11,03,377.00		36,13,238.12	1,03,32,711.88	4,19,138.88
Stone Crushing Machine	15.00	2,66,91,428.00				2,66,91,428.00	4,91,270.88	47,28,961.00		52,20,231.88	2,14,71,196.12	2,62,00,157.12
Mosaic Tiles Machine	15.00	3,75,500.00				3,75,500.00	2,65,732.53			2,65,732.53	1,09,767.47	1,09,767.47
Hydraulic Broomer	15.00	1,76,648.00				1,76,648.00	1,54,522.01	4,456.00		1,58,978.01	17,669.99	22,125.99
Betumin Sprayer	15.00	7,45,232.00				7,45,232.00	6,51,888.11	18,799.00		6,70,687.11	74,544.89	93,343.89
Stone Crushing Plant	15.00	78,38,740.00				78,38,740.00	66,66,746.91	2,45,884.00		69,12,630.91	9,26,109.09	11,71,993.09
Wet Mix Plant	15.00	5,11,52,202.00				5,11,52,202.00	2,50,31,714.22	47,32,693.00		2,97,64,407.22	2,13,87,794.78	2,61,20,487.78
Paver Sensor	15.00	38,81,457.00				38,81,457.00	32,54,386.76	1,22,718.00		33,77,104.76	5,04,352.24	6,27,070.24
Miscellaneous Fixxed Assets	15.00	8,82,322.96				8,82,322.96	8,55,044.07			8,55,044.07	27,278.89	27,278.89
Type Writer	10.00	12,700.00				12,700.00	12,307.35			12,307.35	392.65	392.65
Computer	3.00	6,71,623.73				6,71,623.73	2,77,143.00	2,42,818.00		5,19,961.00	1,51,662.73	3,94,480.73
Air Compressure	15.00	6,84,227.00				6,84,227.00	4,70,982.80	38,597.00		5,09,579.80	1,74,647.20	2,13,244.20
Road Roller	15.00	14,71,000.00				14,71,000.00	9,37,829.01	96,504.00		10,34,333.01	4,36,666.99	5,33,170.99
CAT Drozer	15.00	44,77,551.00				44,77,551.00	29,49,548.82	2,76,568.00		32,26,116.82	12,51,434.18	15,28,002.18
Rock Breaker	15.00	5,25,000.00				5,25,000.00	3,33,272.16	34,703.00		3,67,975.16	1,57,024.84	1,91,727.84
Tank	15.00	2,11,000.00				2,11,000.00	2,04,476.48			2,04,476.48	6,523.52	6,523.52
Asphalt Cutter	15.00	7,24,000.00				7,24,000.00	4,76,003.50	44,887.00		5,20,890.50	2,03,109.50	2,47,996.50
VOLVO PAVER AND MOTOR GRADER	15.00	3,53,77,800.00				3,53,77,800.00	1,71,76,503.00	32,94,435.00		2,04,70,938.00	1,49,06,862.00	1,82,01,297.00



HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

Chairman



Generator	15.00	30,95,200.00			30,95,200.00	10,01,462.00	3,78,967.00		13,80,429.00	17,14,771.00	20,93,738.00
Brick Making Machine	15.00	55,12,678.00			55,12,678.00	7,63,340.00	8,59,630.00		16,22,970.00	38,89,708.00	47,49,338.00
Clipper Machine	15.00	2,20,500.00			2,20,500.00	22,463.00	35,845.00		58,308.00	1,62,192.00	1,98,037.00
Sand washer Machine	15.00	25,61,864.00			25,61,864.00	3,15,466.00	4,06,598.00		7,22,064.00	18,39,800.00	22,46,398.00
14227045/Truck Crane	15.00		1,29,00,000.00		1,29,00,000.00		18,93,508.00		18,93,508.00	1,10,06,492.00	
STC600S-DR3C											
JAKSON 160KVA	15.00		29,50,847.44		29,50,847.44		1,88,394.00		1,88,394.00	27,62,453.44	
Silent DG Set											
Kobelco Hydraulic Excavator	15.00		3,15,25,428.00		3,15,25,428.00		28,60,866.00		28,60,866.00	2,86,64,562.00	
Komatsu Hydraulic Excavator	15.00		4,22,03,388.00		4,22,03,388.00		38,29,872.00		38,29,872.00	3,83,73,516.00	
Ashok Leyland	6.00	8,09,901.00			8,09,901.00	8,04,952.41			8,04,952.41	4,948.59	4,948.59
JCB	6.00	3,85,78,442.94	2,57,95,652.00		6,43,74,094.94	3,03,38,841.54	65,21,621.00		3,68,60,462.54	2,75,13,632.40	82,39,601.40
Tata Truck	6.00	9,65,840.00			9,65,840.00	7,21,846.00	83,788.00		8,05,634.00	1,60,206.00	2,43,994.00
Roller	6.00	24,19,900.00			24,19,900.00	22,98,904.66			22,98,904.66	1,20,995.34	1,20,995.34
BMW Car	6.00	29,69,027.00			29,69,027.00	28,20,575.40			28,20,575.40	1,48,451.60	1,48,451.60
Bolero	6.00	5,32,996.00	25,91,994.09		31,24,990.09	5,06,346.20	4,36,309.00		9,42,655.20	21,82,334.89	26,649.80
Alto Maruti	6.00	4,06,400.00			4,06,400.00	3,86,080.00			3,86,080.00	20,320.00	20,320.00
Mahindra Scorpio	6.00	15,66,586.00			15,66,586.00	12,36,028.13	1,16,779.00		13,52,807.13	2,13,778.87	3,30,557.87
JCB 3DX SUPER	6.00	45,40,925.02	1,97,71,290.24		2,43,12,215.26	21,90,852.02	39,20,923.00		61,11,775.02	1,82,00,440.24	23,50,073.00
JCB Backhoe Loader 3DX	6.00	15,30,000.00			15,30,000.00	14,53,500.40			14,53,500.40	76,499.60	76,499.60
JCB Backbone Loader 3DX	6.00	13,00,000.00			13,00,000.00	12,34,999.53			12,34,999.53	65,000.47	65,000.47
Roller Vibrator	6.00	22,21,994.00			22,21,994.00	21,10,894.29			21,10,894.29	1,11,099.71	1,11,099.71
Tipper MN04/6074	6.00	9,05,725.00			9,05,725.00	8,60,439.24			8,60,439.24	45,285.76	45,285.76
Tipper MN04/6076	6.00	9,05,725.00			9,05,725.00	8,60,439.24			8,60,439.24	45,285.76	45,285.76
Tipper MN04/6077	6.00	9,68,100.00			9,68,100.00	9,19,694.76			9,19,694.76	48,405.24	48,405.24
Tipper AS 01 BC 8600	6.00	19,71,224.00			19,71,224.00	18,72,662.85			18,72,662.85	98,561.15	98,561.15
Tandem Roller MN06/T 0795	6.00	17,00,000.00			17,00,000.00	16,14,999.90			16,14,999.90	85,000.10	85,000.10
Tipper AS 01 BC 8726	6.00	19,71,224.00			19,71,224.00	18,72,662.97			18,72,662.97	98,561.03	98,561.03
Tipper AS 01 BC 8717	6.00	19,71,224.00			19,71,224.00	18,72,662.85			18,72,662.85	98,561.15	98,561.15
Tipper AS 01 BC 8708	6.00	19,71,224.00			19,71,224.00	18,72,662.85			18,72,662.85	98,561.15	98,561.15
Tipper AS 01 BC 8735	6.00	19,71,224.00			19,71,224.00	18,72,662.85			18,72,662.85	98,561.15	98,561.15
Tipper MN01/8170	6.00	14,87,714.00			14,87,714.00	14,13,328.58			14,13,328.58	74,385.42	74,385.42
Tipper MN01/8171	6.00	14,87,714.00			14,87,714.00	14,13,328.58			14,13,328.58	74,385.42	74,385.42
Tipper MN01/8174	6.00	14,87,714.00			14,87,714.00	14,13,328.58			14,13,328.58	74,385.42	74,385.42
Tipper MN01/8173	6.00	14,87,714.00			14,87,714.00	14,13,328.58			14,13,328.58	74,385.42	74,385.42
Tipper MN01/8172	6.00	14,87,714.00			14,87,714.00	14,13,328.57			14,13,328.57	74,385.43	74,385.43
Tipper MN06/T 0814	6.00	19,15,620.00			19,15,620.00	18,19,838.74			18,19,838.74	95,781.26	95,781.26



HVS Construction Materials Pvt. Ltd.

*[Signature]*

Managing Director

HVS Construction Materials Pvt. Ltd.

*[Signature]*

Chairman



Tipper MN06/T 0820	6.00	19,15,620.00			19,15,620.00	18,19,838.93			18,19,838.93	95,781.07	95,781.07
Tipper MN06/T 0818	6.00	19,15,620.00			19,15,620.00	18,19,838.54			18,19,838.54	95,781.46	95,781.46
Tipper MN06/t 0816	6.00	19,15,620.00			19,15,620.00	18,19,838.93			18,19,838.93	95,781.07	95,781.07
Tipper MN01/8774	6.00	15,62,428.00			15,62,428.00	14,84,306.91			14,84,306.91	78,121.09	78,121.09
Tipper MN01/8775	6.00	15,62,428.00			15,62,428.00	14,84,306.91			14,84,306.91	78,121.09	78,121.09
Tipper MN01/8776	6.00	15,62,428.00			15,62,428.00	14,84,306.91			14,84,306.91	78,121.09	78,121.09
Tipper MN01/8777	6.00	15,62,428.00			15,62,428.00	14,84,306.91			14,84,306.91	78,121.09	78,121.09
Tipper MN01/8778	6.00	15,62,428.00			15,62,428.00	14,84,306.91			14,84,306.91	78,121.09	78,121.09
AMW Tipper-2516HL	6.00	21,51,142.00			21,51,142.00	20,43,584.61			20,43,584.61	1,07,557.39	1,07,557.39
AMW Tipper-3116HL	6.00	18,68,419.00			18,68,419.00	17,74,998.14			17,74,998.14	93,420.86	93,420.86
BEML Motor Grader	6.00	71,05,646.00			71,05,646.00	67,50,363.71			67,50,363.71	3,55,282.29	3,55,282.29
Bolero SLX 2WD	6.00	7,30,458.00			7,30,458.00	6,93,934.74			6,93,934.74	36,523.26	36,523.26
Bolero SLX 2WD	6.00	7,30,458.00			7,30,458.00	6,93,934.74			6,93,934.74	36,523.26	36,523.26
TATA Di 207EX	6.00	5,70,719.00			5,70,719.00	5,42,182.62			5,42,182.62	28,536.38	28,536.38
TATA Di 207EX	6.00	5,70,719.00			5,70,719.00	5,42,182.62			5,42,182.62	28,536.38	28,536.38
TATA Di 207EX	6.00	5,70,719.00			5,70,719.00	5,42,182.62			5,42,182.62	28,536.38	28,536.38
AMW 1618 TP	6.00	19,66,468.00			19,66,468.00	18,68,144.58			18,68,144.58	98,323.42	98,323.42
AMW 1618 TP	6.00	19,66,468.00			19,66,468.00	18,68,144.58			18,68,144.58	98,323.42	98,323.42
AMW 1618 TP	6.00	19,15,620.00			19,15,620.00	18,19,839.24			18,19,839.24	95,780.76	95,780.76
AMW 1618 TP	6.00	19,15,620.00			19,15,620.00	18,19,839.24			18,19,839.24	95,780.76	95,780.76
AMW 1618 TP	6.00	19,15,620.00			19,15,620.00	18,19,839.24			18,19,839.24	95,780.76	95,780.76
Trucks AMW-MN06/T0877	6.00	19,53,516.00			19,53,516.00	17,85,136.00	66,173.00		18,51,309.00	1,02,207.00	1,68,380.00
Truck AMW-MN01/9607	6.00	17,03,373.00			17,03,373.00	15,55,312.00	58,188.00		16,13,500.00	89,873.00	1,48,061.00
JCB 3DX SUPER (2 nos)	6.00	1,00,60,336.00			1,00,60,336.00	89,45,166.00	4,38,262.00		93,83,428.00	6,76,908.00	11,15,170.00
JCB JS 220 POCLAIN (2 Nos)	6.00	4,37,35,158.00			4,37,35,158.00	3,92,02,798.00	17,81,218.00		4,09,84,016.00	27,51,142.00	45,32,360.00
Kobelco Poclain	6.00	55,37,142.00			55,37,142.00	50,71,178.00	1,83,124.00		52,54,302.00	2,82,840.00	4,65,964.00
MINI TENDEM ROLLER (2 Nos)	6.00	29,70,871.00			29,70,871.00	27,05,569.00	1,04,264.00		28,09,833.00	1,61,038.00	2,65,302.00
JCB JS 205 POCLAIN	6.00	61,35,269.00			61,35,269.00	53,04,166.00	3,26,623.00		56,30,789.00	5,04,480.00	8,31,103.00
JCB Load All	6.00	28,53,963.00			28,53,963.00	24,67,356.00	1,51,937.00		26,19,293.00	2,34,670.00	3,86,607.00
TIPPER LPK1618TC	6.00	4,24,99,994.00			4,24,99,994.00	3,46,39,846.00	30,89,042.00		3,77,28,888.00	47,71,106.00	78,60,148.00
TIPPER	6.00	2,12,71,386.00			2,12,71,386.00	1,34,76,156.00	30,63,528.00		1,65,39,684.00	47,31,702.00	77,95,230.00
Range Rover Vellar	6.00	1,39,70,501.00			1,39,70,501.00	90,11,522.00	19,48,879.00		1,09,60,401.00	30,10,100.00	49,58,979.00
Maruti Gypsy	6.00	28,16,996.56			28,16,996.56	14,91,868.00	5,20,776.00		20,12,644.00	8,04,352.56	13,25,128.56
Tata Truck/ Tipper	6.00	2,38,86,791.00			2,38,86,791.00	1,00,05,448.00	54,55,366.00		1,54,60,814.00	84,25,977.00	1,38,81,343.00
Light Tower	15.00	7,00,000.00			7,00,000.00	1,11,122.00	1,06,587.00		2,17,709.00	4,82,291.00	5,88,878.00
Shivz Autotech Vehicle	8.00	20,48,029.00			20,48,029.00	2,23,685.00	5,69,743.00		7,93,428.00	12,54,601.00	18,24,344.00



HVS Construction Materials Pvt. Ltd.

*[Signature]*

Managing Director

HVS Construction Materials Pvt. Ltd.

*[Signature]*

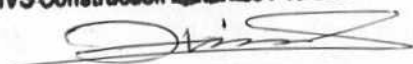
Chairman

Tata Truck/Tipper	6.00		2,29,52,190.78			2,29,52,190.78		21,12,739.00		21,12,739.00	2,08,39,451.78	
Total (A)		52,98,36,986.49	33,92,47,496.17		19,87,800.00	86,70,96,682.66	34,07,10,163.89	7,25,03,743.00		41,32,13,906.89	45,38,82,775.77	18,91,26,822.60
P.Y Total		48,80,12,492.74	4,22,58,083.75		4,33,590.00	52,98,36,986.49	28,58,02,458.89	5,49,07,705.00		34,07,10,163.89	18,91,26,822.60	20,22,10,033.85

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2020 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

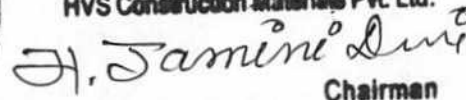
HVS Construction Materials Pvt. Ltd.



Managing Director



HVS Construction Materials Pvt. Ltd.



Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Land and Site Development	Useful Life (In Years)									
Group of asset	Land	Shift Type		Single							
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Land dev.		13,10,231.70	65,511.59				0.00		365.00	0.00	
				13,10,231.70			0.00		365.00	0.00	
Land at Site	17/07/2019	13,00,000.00	65,000.00	13,00,000.00			259.00		365.00	0.00	
Land	16/03/2020	3,10,000.00	15,500.00	3,10,000.00			16.00		365.00	0.00	
Land Purchases	30/01/2021	18,80,000.00	94,000.00				0.00		61.00		
<b>Total</b>		<b>48,00,231.70</b>	<b>2,40,011.59</b>	<b>29,20,231.70</b>							


**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Civil Construction	Useful Life (In Years)									
Group of asset	Buildings	Shift Type		30.00 Single							
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
CIVIL CONST		48,63,139.18	2,43,156.96	9,04,418.18		10950.00	0.00	10950.00	365.00	0.00	
<b>Total</b>		<b>48,63,139.18</b>	<b>2,43,156.96</b>	<b>9,04,418.18</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

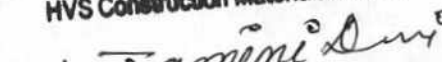
Name of Asset	Mechanised New Construction	Useful Life (In Years)									
Group of asset	Buildings	Shift Type		30.00 Single							

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman

Signa 2823K(BS VI)	09/02/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	51.00	18.10	85,192.00
Tipper-SIGNA 5530	31/10/2020	28,79,625.78	1,43,981.29			5475.00	0.00	5475.00	152.00	18.10	2,17,053.00
TATA YODHA	20/11/2020	6,49,843.75	32,492.19			5475.00	0.00	5475.00	132.00	18.10	42,537.00
TATA YODHA	20/11/2020	6,49,843.75	32,492.19			5475.00	0.00	5475.00	132.00	18.10	42,537.00
TATA 610	21/11/2020	11,91,343.75	59,567.19			5475.00	0.00	5475.00	131.00	18.10	77,392.00
TATA 610	21/11/2020	11,91,343.75	59,567.19			5475.00	0.00	5475.00	131.00	18.10	77,392.00
30 KVA Koel I Green D.G. Set W/c Iii Ph	12/10/2020	6,48,305.00	32,415.25			5475.00	0.00	5475.00	171.00	18.10	54,974.00
<b>Total</b>		<b>22,23,62,602.62</b>	<b>1,11,18,130.13</b>	<b>3,28,42,101.61</b>							<b>1,60,08,794.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Ashok Leyland Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
ASHOK LEYLAND	01/04/2007	8,09,901.00	40,495.05	40,495.05		2190.00	4749.00	-2559.00	0.00	0.00	
<b>Total</b>		<b>8,09,901.00</b>	<b>40,495.05</b>	<b>40,495.05</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		JCB Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB 30 Plus mini Excavator	30/06/2017	24,07,404.00	1,20,370.20	6,24,367.00		2190.00	1006.00	1184.00	365.00	39.30	2,45,376.00
JCB 30 Plus Mini Excavator	30/06/2017	24,07,404.00	1,20,370.20	6,24,367.00		2190.00	1006.00	1184.00	365.00	39.30	2,45,376.00
JCB	30/05/2018	27,94,055.00	1,39,702.75	11,37,207.00		2190.00	672.00	1518.00	365.00	39.30	4,46,922.00
JCB TANDEM ROLLER	30/06/2016	27,30,000.00	1,36,500.00	4,29,776.00		2190.00	1371.00	819.00	365.00	39.30	1,68,902.00

HVS Construction Materials Pvt. Ltd.

HVS Construction Materials Pvt. Ltd.

Managing Director

Chairman



*H. Jamenei Luri*  
Chairman



JCB EXCAVATOR	30/06/2016	59,77,016.00	2,98,850.80	9,40,944.00		2190.00	1371.00	819.00	365.00	39.30	3,69,791.00
JCB 3DX SUPER	08/11/2016	26,43,401.00	1,32,170.05	4,99,530.00		2190.00	1240.00	950.00	365.00	39.30	1,96,315.00
JCB 3D X SUPER	08/11/2016	27,09,670.00	1,35,483.50	5,12,054.00		2190.00	1240.00	950.00	365.00	39.30	2,01,237.00
JCB VIBRATORY ROLLER	12/05/2016	27,30,000.00	1,36,500.00	3,97,564.00		2190.00	1420.00	770.00	365.00	39.30	1,56,243.00
JCB VIBRATORY ROLLER	28/03/2017	27,50,000.00	1,37,500.00	6,12,385.00		2190.00	1100.00	1090.00	365.00	39.30	2,40,667.00
JCB	14/06/2002	31,02,907.94	1,55,145.40	1,55,145.40		2190.00	6501.00	-4311.00	0.00	0.00	
JCB Skid Loader	18/01/2018	27,90,379.00	1,39,518.95	9,47,302.00		2190.00	804.00	1386.00	365.00	39.30	3,72,290.00
JCB Backhoe Loader	21/04/2017	27,68,103.00	1,38,405.15	6,41,045.00		2190.00	1076.00	1114.00	365.00	39.30	2,51,931.00
JCB Backhoe Loader 3DX	30/06/2017	27,68,103.00	1,38,405.15	7,17,915.00		2190.00	1006.00	1184.00	365.00	39.30	2,82,141.00
JCB225LC Tracked Excavator	20/11/2020	51,65,617.00	2,58,280.85			2190.00	0.00	2190.00	132.00	39.30	7,34,169.00
JCB225LC Tracked Excavator	21/11/2020	51,65,617.00	2,58,280.85			2190.00	0.00	2190.00	131.00	39.30	7,28,607.00
JCB225LC Tracked Excavator	21/11/2020	51,65,617.00	2,58,280.85			2190.00	0.00	2190.00	131.00	39.30	7,28,607.00
JCB225LC Tracked Excavator	23/11/2020	51,65,617.00	2,58,280.85			2190.00	0.00	2190.00	129.00	39.30	7,17,483.00
JCB 220 Excavator	06/01/2021	28,00,000.00	1,40,000.00			2190.00	0.00	2190.00	85.00	39.30	2,56,258.00
JCB 220 Excavator	08/01/2021	9,77,000.00	48,850.00			2190.00	0.00	2190.00	83.00	39.30	87,312.00
JCB Mini Tandem Vibratory Roller	28/01/2021	13,56,184.00	67,809.20			2190.00	0.00	2190.00	63.00	39.30	91,994.00
<b>Total</b>		<b>6,43,74,094.94</b>	<b>32,18,704.75</b>	<b>82,39,601.40</b>							<b>65,21,621.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Hydraulic Crane Lifter Plant and Machinery		Useful Life (In Years) Shift Type		15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Crane lifter		6,37,000.00	31,850.00	5,00,841.25		5475.00	0.00	5475.00	365.00	0.00	
<b>Total</b>		<b>6,37,000.00</b>	<b>31,850.00</b>	<b>5,00,841.25</b>							

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Devi  
Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		New Mechanised Bricks Plant and Machinery		Useful Life (In Years) Shift Type		15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mech brick		19,57,000.00	97,850.00	1,43,418.84		5475.00	0.00	5475.00	365.00	0.00	
<b>Total</b>		<b>19,57,000.00</b>	<b>97,850.00</b>	<b>1,43,418.84</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Tata Truck Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TATA TRUCK	31/08/2000	6,15,840.00	30,792.00	30,792.00		2190.00	7153.00	-4963.00	0.00	0.00	
New Tata Truck	03/04/2019	3,50,000.00	17,500.00	2,13,202.00		2190.00	364.00	1826.00	365.00	39.30	83,788.00
<b>Total</b>		<b>9,65,840.00</b>	<b>48,292.00</b>	<b>2,43,994.00</b>							<b>83,788.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Roller Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
ROLLER	25/01/2010	24,19,900.00	1,20,995.00	1,20,995.00		2190.00	3719.00	-1529.00	0.00	29.48	

HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

Chairman

Total		24,19,900.00	1,20,995.00	1,20,995.00							
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**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Hydraulic pokland					Useful Life (In Years)	15.00				
Group of asset	Plant and Machinery					Shift Type	Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Hudraulik		20,29,000.00	1,01,450.00	15,95,301.25		5475.00	0.00	5475.00	365.00	0.00	
<b>Total</b>		<b>20,29,000.00</b>	<b>1,01,450.00</b>	<b>15,95,301.25</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Motor Gladder					Useful Life (In Years)	15.00				
Group of asset	Plant and Machinery					Shift Type	Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
MOTOR GLADDER	14/12/2008	29,29,000.00	1,46,450.00	4,19,138.88		5475.00	4126.00	1349.00	365.00	24.72	1,03,611.00
Volvo Crawler Excavator (EC210D)	30/09/2020	55,08,475.00	2,75,423.75			5475.00	0.00	5475.00	183.00	18.10	4,99,883.00
Volvo Crawler Excavator (EC210D)	30/09/2020	55,08,475.00	2,75,423.75			5475.00	0.00	5475.00	183.00	18.10	4,99,883.00
<b>Total</b>		<b>1,39,45,950.00</b>	<b>6,97,297.50</b>	<b>4,19,138.88</b>							<b>11,03,377.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Stone Crushing Machine  
 Group of asset Plant and Machinery

HVS Construction Materials Pvt. Ltd.

Managing Director



Useful Life (In Years)  
 Shift Type

15.00  
 Single

HVS Construction Materials Pvt. Ltd.

H. Jamini Devi  
 Chairman



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Stone Crusher		2,50,750.00	12,537.50	73,300.12		5475.00	0.00	5475.00	365.00	0.00	
Stone Crusher Machine	08/03/2020	2,64,40,678.00	13,22,033.90	2,61,26,857.00		5475.00	24.00	5451.00	365.00	18.10	47,28,961.00
<b>Total</b>		<b>2,66,91,428.00</b>	<b>13,34,571.40</b>	<b>2,62,00,157.12</b>							<b>47,28,961.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Mosaic Tiles Machine  
 Group of asset Plant and Machinery

Useful Life (In Years) 15.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mosaic machine		3,75,500.00	18,775.00	1,09,767.47		5475.00	0.00	5475.00	365.00	0.00	
<b>Total</b>		<b>3,75,500.00</b>	<b>18,775.00</b>	<b>1,09,767.47</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

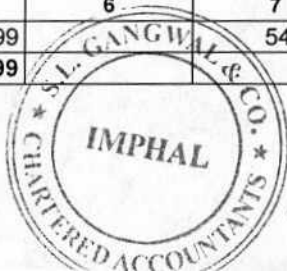
Name of Asset Hydraulic Broomer  
 Group of asset Plant and Machinery

Useful Life (In Years) 15.00  
 Shift Type Single


Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
HYDROLIC BROOMER	03/05/2009	1,76,648.00	8,832.40	22,125.99		5475.00	3986.00	1489.00	365.00	20.14	4,456.00
<b>Total</b>		<b>1,76,648.00</b>	<b>8,832.40</b>	<b>22,125.99</b>							<b>4,456.00</b>

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman



**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset		Betumin Sprayer		Useful Life (In Years)		15.00					
Group of asset		Plant and Machinery		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
BETUMIN SPRAYER	03/05/2009	7,45,232.00	37,261.60	93,343.89		5475.00	3986.00	1489.00	365.00	20.14	18,799.00
Total		7,45,232.00	37,261.60	93,343.89							18,799.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Stone Crushing Plant				Useful Life (In Years)		15.00				
Group of asset	Plant and Machinery				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
STNORE CRUSHING PLANT	26/11/2009	78,38,740.00	3,91,937.00	11,71,993.09		5475.00	3779.00	1696.00	365.00	20.98	2,45,884.00
Total		78,38,740.00	3,91,937.00	11,71,993.09							2,45,884.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Wet Mix Plant		Useful Life (In Years)		15.00						
Group of asset	Plant and Machinery		Shift Type		Single						
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
WIRGEN GOLD MILLING	28/03/2017	1,50,45,000.00	7,52,250.00	82,48,626.00		5475.00	1100.00	4375.00	365.00	18.10	14,93,001.00

Managing Director

HVS Construction Materials Pvt. Ltd.

H. Jamani Swi  
Chairman

PRIMAX DRUM MIX	19/11/2016	55,08,000.00	2,75,400.00	28,26,274.00		5475.00	1229.00	4246.00	365.00	18.10	5,11,556.00
HOT MIX PLANT	30/11/2016	2,86,87,500.00	14,34,375.00	1,48,06,139.00		5475.00	1218.00	4257.00	365.00	18.10	26,79,911.00
WET MIX PLANT	03/05/2009	19,11,702.00	95,585.10	2,39,448.78		5475.00	3986.00	1489.00	365.00	20.14	48,225.00
<b>Total</b>		<b>5,11,52,202.00</b>	<b>25,57,610.10</b>	<b>2,61,20,487.78</b>							<b>47,32,693.00</b>

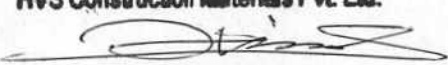
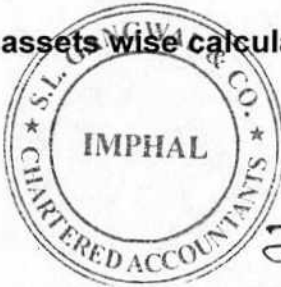

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Paver Sensor					Useful Life (In Years)	15.00				
Group of asset	Plant and Machinery					Shift Type	Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
PAVER SENSOR	20/08/2010	38,81,457.00	1,94,072.85	6,27,070.24		5475.00	3512.00	1963.00	365.00	19.57	1,22,718.00
Total		38,81,457.00	1,94,072.85	6,27,070.24							1,22,718.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	BMW Car				Useful Life (In Years)		6.00				
Group of asset	Motor Vehicles				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
BMW CAR	22/11/2012	29,69,027.00	1,48,451.60	1,48,451.60		2190.00	2687.00	-497.00	0.00	44.75	
Total		29,69,027.00	1,48,451.60	1,48,451.60							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Miscellaneous Fixed Assets	Useful Life (In Years)	15.00
Group of asset	Plant and Machinery	Shift Type	Single
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>HVS Construction Materials Pvt. Ltd.</p>  <p>Managing Director</p> </div> <div style="text-align: center;">  </div> <div> <p>HVS Construction Materials Pvt. Ltd.</p>  <p>Chairman</p> </div> </div>			

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Misc	01/04/1984	8,82,322.96	44,116.15	44,116.15		5475.00	13149.00	-7674.00	0.00	0.00	
Total		8,82,322.96	44,116.15	44,116.15							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

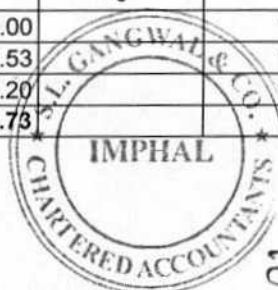
Name of Asset	Type Writer	Useful Life (In Years)					10.00				
Group of asset	Plant and Machinery	Shift Type					Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Typewriter	01/04/1984	12,700.00	635.00	635.00		3650.00	13149.00	-9499.00	0.00	0.00	
Total		12,700.00	635.00	635.00							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Computer Plant and Machinery		Useful Life (In Years) Shift Type			3.00 Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Computer	01/04/2013	2,00,650.00	10,032.50	10,032.00		1095.00	0.00	1095.00	365.00	84.86	
Computer	24/09/2019	69,491.53	3,474.58	46,706.53		1095.00	190.00	905.00	365.00	63.16	29,500.00
Computer	31/12/2019	4,01,482.20	20,074.11	3,37,742.20		1095.00	92.00	1003.00	365.00	63.16	2,13,318.00
Total		6,71,623.73	33,581.19	3,94,480.73							2,42,818.00

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Bolero		Useful Life (In Years)				6.00				
Group of asset	Motor Vehicles		Shift Type				Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
BOLERO	30/11/2000	5,32,996.00	26,649.80	26,649.80		2190.00	7062.00	-4872.00	0.00	0.00	
Bolero Camper	20/08/2020	6,70,150.53	33,507.53			2190.00	0.00	2190.00	224.00	39.30	1,61,629.00
Bolero	03/09/2020	6,74,135.16	33,706.76			2190.00	0.00	2190.00	210.00	39.30	1,52,428.00
Bolero	31/12/2020	6,23,854.20	31,192.71			2190.00	0.00	2190.00	91.00	39.30	61,126.00
Bolero	31/12/2020	6,23,854.20	31,192.71			2190.00	0.00	2190.00	91.00	39.30	61,126.00
Total		31,24,990.09	1,56,249.51	26,649.80							4,36,309.00

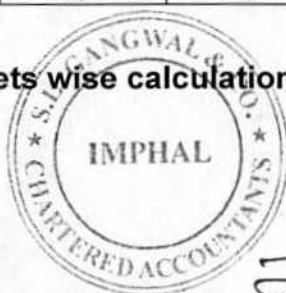
**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset		Alto Maruti		Useful Life (In Years)		6.00					
Group of asset		Motor Vehicles		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
ALTO MARUTI	23/07/2002	4,06,400.00	20,320.00	20,320.00		2190.00	6462.00	-4272.00	0.00	0.00	
Total		4,06,400.00	20,320.00	20,320.00							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset: Mahindra Scorpio  
 Group of asset: Motor Vehicles  
 HVS Construction Materials Pvt. Ltd.

Managing Director



Useful Life (In Years): 6.00  
 Shift Type: Single  
 HVS Construction Materials Pvt. Ltd.  
 H. Jamenei  
 Chairman



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
MAHINDRA SCORPIO	30/11/2012	6,68,212.00	33,410.87	33,410.87		2190.00	2679.00	-489.00	0.00	18.97	
Bolero	27/12/2017	8,98,374.00	44,918.70	2,97,147.00		2190.00	826.00	1364.00	365.00	39.30	1,16,779.00
<b>Total</b>		<b>15,66,586.00</b>	<b>78,329.57</b>	<b>3,30,557.87</b>							<b>1,16,779.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	JCB 3DX SUPER				Useful Life (In Years)		6.00				
Group of asset	Motor Vehicles				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB 3DX SUPER	23/03/2012	21,97,564.00	1,09,878.20	1,09,877.98		2190.00	0.00	2190.00	365.00	46.79	
JCB 3DX MACHINE	20/02/2020	23,43,361.02	1,17,168.05	22,40,195.02		2190.00	41.00	2149.00	365.00	39.30	8,80,397.00
JCB 3DX Super	18/11/2020	24,59,286.29	1,22,964.31			2190.00	0.00	2190.00	134.00	39.30	3,54,824.00
JCB 3DX Super	18/11/2020	24,59,286.29	1,22,964.31			2190.00	0.00	2190.00	134.00	39.30	3,54,824.00
JCB 3DX Super	07/09/2020	24,29,286.86	1,21,464.34			2190.00	0.00	2190.00	206.00	39.30	5,38,822.00
JCB 3DX Super	07/09/2020	24,29,286.86	1,21,464.34			2190.00	0.00	2190.00	206.00	39.30	5,38,822.00
JCB 3DX Super	21/09/2020	24,29,286.29	1,21,464.31			2190.00	0.00	2190.00	192.00	39.30	5,02,203.00
JCB 3DX Super	21/09/2020	24,29,286.29	1,21,464.31			2190.00	0.00	2190.00	192.00	39.30	5,02,203.00
JCB 3DX Super	15/02/2021	25,67,785.68	1,28,389.28			2190.00	0.00	2190.00	45.00	39.30	1,24,414.00
JCB 3DX Super	15/02/2021	25,67,785.68	1,28,389.28			2190.00	0.00	2190.00	45.00	39.30	1,24,414.00
Total		2,43,12,215.26	12,15,610.73	23,50,073.00							39,20,923.00

HVS Construction Materials Pvt. Ltd.

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Managing Director



*H. Jamenei Dui*  
 Chairman

Name of Asset JCB Backhoe Loader 3DX  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB BACKHOE LOADER 3DX	14/03/2014	15,30,000.00	76,500.00	76,499.60		2190.00	0.00	2190.00	365.00	37.06	
Total		15,30,000.00	76,500.00	76,499.60							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset JCB Backbone Loader 3DX  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
JCB BACKBONE LOADER 3DX	14/03/2014	13,00,000.00	65,000.00	65,000.47		2190.00	2210.00	-20.00	0.00	37.06		0.47
Total		13,00,000.00	65,000.00	65,000.47								0.47

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

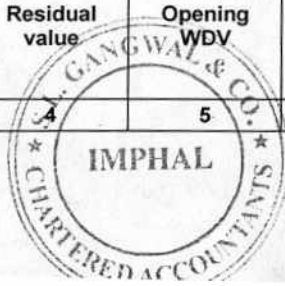
Name of Asset Roller Vibrator  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Devi  
 Chairman

ROLLER VIBRATOR	02/12/2013	22,21,994.00	1,11,099.70	1,11,099.71		2190.00	2312.00	-122.00	0.00	35.50		0.01
Total		22,21,994.00	1,11,099.70	1,11,099.71								0.01

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Tipper MN04/6074				Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles				Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 6074	11/12/2013	9,05,725.00	45,286.25	45,285.76		2190.00	0.00	2190.00	365.00	3.94	
Total		9,05,725.00	45,286.25	45,285.76							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

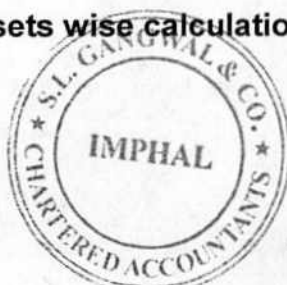
Name of Asset	Tipper MN04/6076				Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles				Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 6076	11/12/2013	9,05,725.00	45,286.25	45,285.76		2190.00	0.00	2190.00	365.00	3.94	
Total		9,05,725.00	45,286.25	45,285.76							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

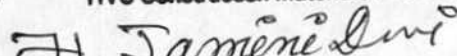
Name of Asset	Tipper MN04/6077	Useful Life (In Years)	6.00
Group of asset	Motor Vehicles	Shift Type	Single

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
TIPPER 6077	11/12/2013	9,68,100.00	48,405.00	48,405.24		2190.00	2303.00	-113.00	0.00	3.94		0.24
<b>Total</b>		<b>9,68,100.00</b>	<b>48,405.00</b>	<b>48,405.24</b>								<b>0.24</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper AS 01 BC 8600  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8600	29/08/2009	19,71,224.00	98,561.20	98,561.15		2190.00	0.00	2190.00	365.00	78.78	
<b>Total</b>		<b>19,71,224.00</b>	<b>98,561.20</b>	<b>98,561.15</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tandem Roller MN06/T 0795  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TANDOM ROLLER	10/02/2011	17,00,000.00	85,000.00	85,000.00		2190.00	3338.00	-1148.00	0.00	61.84	
<b>Total</b>		<b>17,00,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

Chairman



Name of Asset Tipper AS 01 BC 8726  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8726	29/08/2009	19,71,224.00	98,561.20	98,561.03		2190.00	0.00	2190.00	365.00	78.78	
Total		19,71,224.00	98,561.20	98,561.03							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper AS 01 BC 8717  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8717	29/08/2009	19,71,224.00	98,561.20	98,561.15		2190.00	0.00	2190.00	365.00	78.78	
Total		19,71,224.00	98,561.20	98,561.15							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

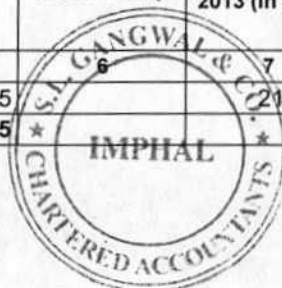
Name of Asset Tipper AS 01 BC 8708  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8708	29/08/2009	19,71,224.00	98,561.20	98,561.15		2190.00	0.00	2190.00	365.00	78.78	
Total		19,71,224.00	98,561.20	98,561.15							

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Singh  
 Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper AS 01 BC 8735  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8735	29/08/2009	19,71,224.00	98,561.20	98,561.15		2190.00	0.00	2190.00	365.00	78.78	
<b>Total</b>		<b>19,71,224.00</b>	<b>98,561.20</b>	<b>98,561.15</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper MN01/8170  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8170	21/02/2011	14,87,714.00	74,385.70	74,385.42		2190.00	0.00	2190.00	365.00	58.01	
<b>Total</b>		<b>14,87,714.00</b>	<b>74,385.70</b>	<b>74,385.42</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper MN01/8171  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8171	21/02/2011	14,87,714.00	74,385.70	74,385.42		2190.00	0.00	2190.00	365.00	58.01	
<b>Total</b>		<b>14,87,714.00</b>	<b>74,385.70</b>	<b>74,385.42</b>							

HVS Construction Materials Pvt. Ltd.

*[Signature]*  
 Managing Director

HVS Construction Materials Pvt. Ltd.

*[Signature]*  
 Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Tipper MN01/8174				Useful Life (In Years)		6.00				
Group of asset	Motor Vehicles				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8174	21/02/2011	14,87,714.00	74,385.70	74,385.42		2190.00	0.00	2190.00	365.00	58.01	
Total		14,87,714.00	74,385.70	74,385.42							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

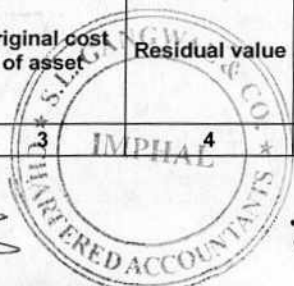
Name of Asset	Tipper MN01/8173				Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles				Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8173	21/02/2011	14,87,714.00	74,385.70	74,385.42		2190.00	0.00	2190.00	365.00	58.01	
Total		14,87,714.00	74,385.70	74,385.42							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

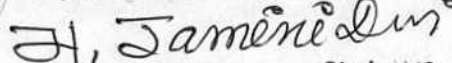
Name of Asset		Tipper MN01/8172		Useful Life (In Years)		6.00					
Group of asset		Motor Vehicles		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman

TIPPER 8172	21/02/2011	14,87,714.00	74,385.70	74,385.43		2190.00	0.00	2190.00	365.00	58.01	
<b>Total</b>		<b>14,87,714.00</b>	<b>74,385.70</b>	<b>74,385.43</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Tipper MN06/T 0814 Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 0814	13/03/2013	19,15,620.00	95,781.26	95,781.26		2190.00	2576.00	-386.00	0.00	41.71	
<b>Total</b>		<b>19,15,620.00</b>	<b>95,781.26</b>	<b>95,781.26</b>							


**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Tipper MN06/T 0820 Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 0820	14/03/2013	19,15,620.00	95,781.07	95,781.07		2190.00	2575.00	-385.00	0.00	41.69	
<b>Total</b>		<b>19,15,620.00</b>	<b>95,781.07</b>	<b>95,781.07</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

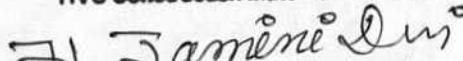
Name of Asset Group of asset		Tipper MN06/T 0818 Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
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HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
MECH NEW CONST	01/04/1984	51,78,641.40	2,58,932.07	2,58,932.07		10950.00	13149.00	-2199.00	0.00	0.00	
<b>Total</b>		<b>51,78,641.40</b>	<b>2,58,932.07</b>	<b>2,58,932.07</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset New office Construction  
 Group of asset Buildings

Useful Life (In Years) 30.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
NEW OFFICE		8,06,180.00	40,309.00	3,33,360.79		10950.00	0.00	10950.00	365.00	0.00	
<b>Total</b>		<b>8,06,180.00</b>	<b>40,309.00</b>	<b>3,33,360.79</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Plant and Machinery  
 Group of asset Plant and Machinery

Useful Life (In Years) 15.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Plant and machinery	26/08/1997	9,17,731.00	45,886.55	28,373.61		5475.00	0.00	5475.00	365.00	0.00	
Wacker Make Light Tower	29/11/2017	8,43,700.00	42,185.00	5,31,403.00		5475.00	854.00	4621.00	365.00	18.10	96,184.00
Wacker Make Light Tower	12/07/2017	8,43,700.00	42,185.00	4,92,114.00		5475.00	994.00	4481.00	365.00	18.10	89,073.00
Caterpillar 2021 Wheel Loader	12/08/2017	39,53,000.00	1,97,650.00	23,46,470.00		5475.00	963.00	4512.00	365.00	18.10	4,24,711.00
Crushing Plant	12/07/2017	4,69,64,000.00	23,48,200.00	2,73,93,204.00		5475.00	994.00	4481.00	365.00	18.10	49,58,170.00

HVS Construction Materials Pvt. Ltd.

Managing Director

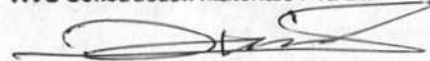


HVS Construction Materials Pvt. Ltd.

*H. Jamani*  
 Chairman

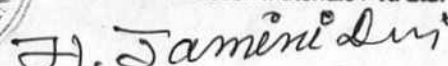
Fog Light Lifter	27/02/2018	2,33,014.00	11,650.70	1,53,739.00	5475.00	764.00	4711.00	365.00	18.10	27,827.00
Voltas DVX30FCP	07/03/2018	12,33,014.00	61,650.70	8,16,804.00	5475.00	756.00	4719.00	365.00	18.10	1,47,842.00
Air Compressor	29/11/2017	8,57,344.00	42,867.20	5,39,997.00	5475.00	854.00	4621.00	365.00	18.10	97,739.00
Air Compressor	29/11/2017	8,57,344.00	42,867.20	5,39,997.00	5475.00	854.00	4621.00	365.00	18.10	97,739.00
Diesel Bouzer	06/11/2020	3,75,000.00	18,750.00		5475.00	0.00	5475.00	146.00	18.10	27,150.00
Caterpillar 2021D Wheel Loader Cum Rock Bucket	24/11/2020	34,69,739.66	1,73,486.98		5475.00	0.00	5475.00	128.00	18.10	2,20,238.00
Soil Compactor Drum Drive LT	28/11/2020	22,58,485.09	1,12,924.25		5475.00	0.00	5475.00	124.00	18.10	1,38,875.00
Soil Compactor Drum Drive LT	28/11/2020	22,58,485.09	1,12,924.25		5475.00	0.00	5475.00	124.00	18.10	1,38,875.00
Used Soil Compactor	28/11/2020	18,68,500.00	93,425.00		5475.00	0.00	5475.00	124.00	18.10	1,14,895.00
Primary Crusher Unit "LT 3624 SMG"	30/12/2020	83,00,000.00	4,15,000.00		5475.00	0.00	5475.00	92.00	18.10	3,78,662.00
30 KVA Koel I Green D.G. Set W/c Iii Ph	13/01/2021	3,09,915.00	15,495.75		5475.00	0.00	5475.00	78.00	18.10	11,987.00
30 KVA Koel I Green D.G. Set W/c Iii Ph	13/01/2021	3,09,915.00	15,495.75		5475.00	0.00	5475.00	78.00	18.10	11,987.00
Secondary Crusher LT800Sh G	24/08/2020	82,00,000.00	4,10,000.00		5475.00	0.00	5475.00	220.00	18.10	8,94,586.00
Hyundai Hydraulic Excavator R 230LM	15/01/2021	49,74,576.00	2,48,728.80		5475.00	0.00	5475.00	76.00	18.10	1,87,480.00
Hyundai Hydraulic Excavator R 230LM	15/01/2021	49,74,576.00	2,48,728.80		5475.00	0.00	5475.00	76.00	18.10	1,87,480.00
Mini Hot Mix Plant (Single Drum)	16/01/2021	4,00,000.00	20,000.00		5475.00	0.00	5475.00	75.00	18.10	14,877.00
Bitumen Tar Boiler	16/01/2021	1,50,000.00	7,500.00		5475.00	0.00	5475.00	75.00	18.10	5,579.00
Concrete Pump	22/03/2021	19,60,000.00	98,000.00		5475.00	0.00	5475.00	10.00	18.10	9,719.00
Vibrating Screen	06/03/2021	5,70,000.00	28,500.00		5475.00	0.00	5475.00	26.00	18.10	7,349.00
Primary Crusher Unit "LT 3624 SMG"	02/10/2020	78,00,000.00	3,90,000.00		5475.00	0.00	5475.00	181.00	18.10	7,00,098.00
Primary Crusher Unit "LT 3624 SMG"	05/10/2020	78,00,000.00	3,90,000.00		5475.00	0.00	5475.00	178.00	18.10	6,88,494.00
Primax Wet Mix Plant (PWM-160)	12/10/2020	11,50,000.00	57,500.00		5475.00	0.00	5475.00	171.00	18.10	97,517.00
Silo Hopper	12/10/2020	3,50,000.00	17,500.00		5475.00	0.00	5475.00	171.00	18.10	29,679.00
Control Panel and Control Cabin	12/10/2020	3,50,000.00	17,500.00		5475.00	0.00	5475.00	171.00	18.10	29,679.00

HVS Construction Materials Pvt. Ltd.

  
**Managing Director**



HVS Construction Materials Pvt. Ltd.

  
**Chairman**

Signa 2825K BSVI HD 16 Box	07/09/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	206.00	18.10	3,40,398.00
Signa 2825K BSVI HD 16 Box	07/09/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	206.00	18.10	3,40,398.00
Signa 2825K BSVI HD 16 Box	07/09/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	206.00	18.10	3,40,398.00
Signa 2825K BSVI HD 16 Box	07/09/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	206.00	18.10	3,40,398.00
Signa 2825K BSVI HD 16 Box	07/09/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	206.00	18.10	3,40,398.00
Signa 2825K BSVI HD 16 Box	07/09/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	206.00	18.10	3,40,398.00
Signa 2825K BSVI HD 16 Box	15/10/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	168.00	18.10	2,77,606.00
Signa 2825K BSVI HD 16 Box	15/10/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	168.00	18.10	2,77,606.00
Signa 2825K BSVI HD 16 Box	15/10/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	168.00	18.10	2,77,606.00
Signa 2825K BSVI HD 16 Box	15/10/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	168.00	18.10	2,77,606.00
Signa 2825K BSVI HD 16 Box	15/10/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	168.00	18.10	2,77,606.00
Signa 2825K BSVI HD 16 Box	15/10/2020	33,32,219.00	1,66,610.95			5475.00	0.00	5475.00	168.00	18.10	2,77,606.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	22/01/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	69.00	18.10	1,15,259.00
Signa 2823K(BS VI)	09/02/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	51.00	18.10	85,192.00
Signa 2823K(BS VI)	09/02/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	51.00	18.10	85,192.00
Signa 2823K(BS VI)	09/02/2021	33,68,535.00	1,68,426.75			5475.00	0.00	5475.00	51.00	18.10	85,192.00

HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

Chairman





Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 0818	12/03/2013	19,15,620.00	95,781.46	95,781.46		2190.00	2577.00	-387.00	0.00	41.73	
<b>Total</b>		<b>19,15,620.00</b>	<b>95,781.46</b>	<b>95,781.46</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper MN06/t 0816  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 0816	14/03/2013	19,15,620.00	95,781.07	95,781.07		2190.00	2575.00	-385.00	0.00	41.69	
<b>Total</b>		<b>19,15,620.00</b>	<b>95,781.07</b>	<b>95,781.07</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Tipper MN01/8774  
 Group of asset Motor Vehicles

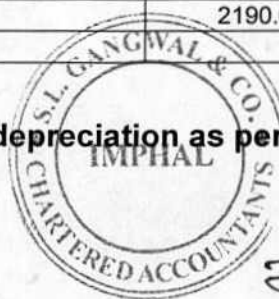
Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8774	28/01/2012	15,62,428.00	78,121.40	78,121.09		2190.00	0.00	2190.00	365.00	50.26	
<b>Total</b>		<b>15,62,428.00</b>	<b>78,121.40</b>	<b>78,121.09</b>							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Singh  
 Chairman



Name of Asset Tipper MN01/8775  
Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8775	28/01/2012	15,62,428.00	78,121.40	78,121.09		2190.00	0.00	2190.00	365.00	50.26	
Total		15,62,428.00	78,121.40	78,121.09							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Tipper MN01/8776  
Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8776	28/01/2012	15,62,428.00	78,121.40	78,121.09		2190.00	0.00	2190.00	365.00	50.26	
Total		15,62,428.00	78,121.40	78,121.09							

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

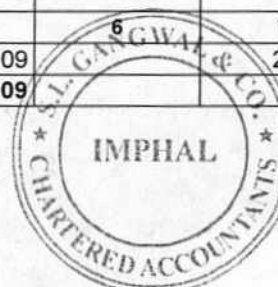
Name of Asset Tipper MN01/8777  
Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8777	28/01/2012	15,62,428.00	78,121.40	78,121.09		2190.00	0.00	2190.00	365.00	50.26	
Total		15,62,428.00	78,121.40	78,121.09							

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Devi  
Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Tipper MN01/8778				Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles				Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TIPPER 8778	28/01/2012	15,62,428.00	78,121.40	78,121.09		2190.00	0.00	2190.00	365.00	50.26	
Total		15,62,428.00	78,121.40	78,121.09							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	AMW Tipper-2516HL					Useful Life (In Years)		6.00				
Group of asset	Motor Vehicles					Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
AMW TIPPER 2516	17/06/2013	21,51,142.00	1,07,557.10	1,07,557.39		2190.00	2480.00	-290.00	0.00	42.88		0.29
Total		21,51,142.00	1,07,557.10	1,07,557.39								0.29

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	AMW Tipper-3116HL				Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles				Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
AMW TIPPER 3116	17/06/2013	18,68,419.00	93,420.95	93,420.86		2190.00	0.00	2190.00	365.00	42.88	

Managing Director

Chairman

Total		18,68,419.00	93,420.95	93,420.86							
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**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	BEML Motor Grader				Useful Life (In Years)		6.00				
Group of asset	Motor Vehicles				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
BEML MOTOR GRADER	26/10/2013	71,05,646.00	3,55,282.30	3,55,282.29		2190.00	0.00	2190.00	365.00	40.78	
Total		71,05,646.00	3,55,282.30	3,55,282.29							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Bolero SLX 2WD		Useful Life (In Years)		6.00		Shift Type		Single			
Group of asset	Motor Vehicles											
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
BOLERO SLX 2WD	14/05/2013	7,30,458.00	36,522.90	36,523.26		2190.00	2514.00	-324.00	0.00	42.51		0.36
Total		7,30,458.00	36,522.90	36,523.26								0.36

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Bolero SLX 2WD		Useful Life (In Years)		6.00		Shift Type		Single			
Group of asset	Motor Vehicles											
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

Chairman

1	2	3	4	5	6	7	8	9	10	11	12	13
BOLERO SLX 2WD	14/05/2013	7,30,458.00	36,522.90	36,523.26		2190.00	2514.00	-324.00	0.00	42.51		0.36
<b>Total</b>		<b>7,30,458.00</b>	<b>36,522.90</b>	<b>36,523.26</b>								<b>0.36</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		TATA DI 207EX Motor Vehicles				Useful Life (In Years) Shift Type		6.00 Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
TATA DI 207EX	13/05/2013	5,70,719.00	28,535.95	28,536.38		2190.00	2515.00	-325.00	0.00	42.53		0.43
<b>Total</b>		<b>5,70,719.00</b>	<b>28,535.95</b>	<b>28,536.38</b>								<b>0.43</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		TATA DI 207EX Motor Vehicles				Useful Life (In Years) Shift Type		6.00 Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
TATA DI 207EX	13/05/2013	5,70,719.00	28,535.95	28,536.38		2190.00	2515.00	-325.00	0.00	42.53		0.43
<b>Total</b>		<b>5,70,719.00</b>	<b>28,535.95</b>	<b>28,536.38</b>								<b>0.43</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

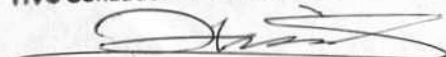
Name of Asset  
Group of asset

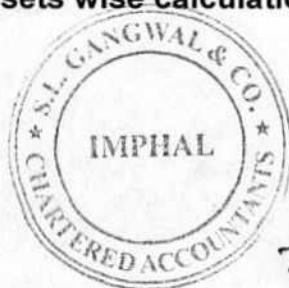
TATA DI 207EX  
Motor Vehicles

Useful Life (In Years)  
Shift Type

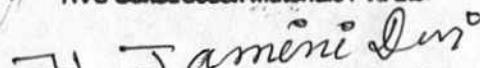
6.00  
Single

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
TATA DI 207EX	13/05/2013	5,70,719.00	28,535.95	28,536.38		2190.00	2515.00	-325.00	0.00	42.53		0.43
<b>Total</b>		<b>5,70,719.00</b>	<b>28,535.95</b>	<b>28,536.38</b>								<b>0.43</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

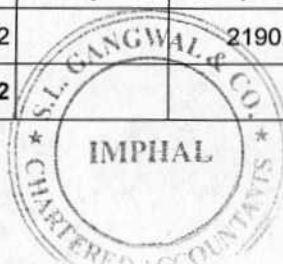
Name of Asset		AMW 1618 TP					Useful Life (In Years)		6.00			
Group of asset		Motor Vehicles					Shift Type		Single			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
AMW 1618TP	24/06/2013	19,66,468.00	98,323.40	98,323.42		2190.00	2473.00	-283.00	0.00	41.82		0.02
Total		19,66,468.00	98,323.40	98,323.42								0.02

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	AMW 1618 TP					Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles					Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)	Written off from retained earning
1	2	3	4	5	6	7	8	9	10	11	12	13
AMW 1618TP	24/06/2013	19,66,468.00	98,323.40	98,323.42		2190.00	2473.00	-283.00	0.00	41.82		0.02
Total		19,66,468.00	98,323.40	98,323.42								0.02

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Singh  
 Chairman

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	AMW 1618 TP				Useful Life (In Years)	6.00					
Group of asset	Motor Vehicles				Shift Type	Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
AMW 1618TP	20/06/2013	19,15,620.00	95,781.00	95,780.76		2190.00	0.00	2190.00	365.00	41.89	
Total		19,15,620.00	95,781.00	95,780.76							


**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	AMW 1618 TP				Useful Life (In Years)		6.00				
Group of asset	Motor Vehicles				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
AMW 1618TP	20/06/2013	19,15,620.00	95,781.00	95,780.76		2190.00	0.00	2190.00	365.00	41.89	
Total		19,15,620.00	95,781.00	95,780.76							

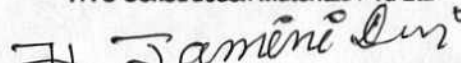
**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset		AMW 1618 TP		Useful Life (In Years)		6.00					
Group of asset		Motor Vehicles		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
AMW 1618 TP	20/06/2013	19,15,620.00	95,781.00	95,780.76		2190.00	0.00	2190.00	365.00	41.89	

HVS Construction Materials Pvt. Ltd.

  
 Managing Director

HVS Construction Materials Pvt. Ltd.

  
 Chairman

Total		19,15,620.00	95,781.00	95,780.76							
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**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	Air Compressor Plant and Machinery	Useful Life (In Years) Shift Type		15.00 Single							
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Air compressor	25/05/2014	6,84,227.00	34,211.35	2,13,244.20		5475.00	2138.00	3337.00	365.00	18.10	38,597.00
<b>Total</b>		<b>6,84,227.00</b>	<b>34,211.35</b>	<b>2,13,244.20</b>							<b>38,597.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

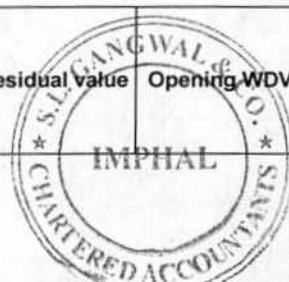
Name of Asset Group of asset	Road Roller Plant and Machinery	Useful Life (In Years) Shift Type		15.00 Single							
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Road roller	27/02/2015	14,71,000.00	73,550.00	5,33,170.99		5475.00	1860.00	3615.00	365.00	18.10	96,504.00
<b>Total</b>		<b>14,71,000.00</b>	<b>73,550.00</b>	<b>5,33,170.99</b>							<b>96,504.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	CAT Drozer Plant and Machinery	Useful Life (In Years) Shift Type		15.00 Single							
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

Chairman

1	2	3	4	5	6	7	8	9	10	11	12
CAT Drozer	03/11/2014	44,77,551.00	2,23,877.55	15,28,002.18		5475.00	1976.00	3499.00	365.00	18.10	2,76,568.00
<b>Total</b>		<b>44,77,551.00</b>	<b>2,23,877.55</b>	<b>15,28,002.18</b>							<b>2,76,568.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Rock Breaker Plant and Machinery		Useful Life (In Years) Shift Type		15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Rock Breaker	14/03/2015	5,25,000.00	26,250.00	1,91,727.84		5475.00	1845.00	3630.00	365.00	18.10	34,703.00
Total		5,25,000.00	26,250.00	1,91,727.84							34,703.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

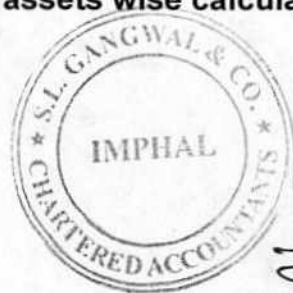
Name of Asset	Tank	Useful Life (In Years)					15.00				
Group of asset	Plant and Machinery	Shift Type					Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Tank	01/04/1984	2,11,000.00	10,550.00	10,550.00		5475.00	13149.00	-7674.00	0.00	0.00	
Total		2,11,000.00	10,550.00	10,550.00							

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Asphalt Cutter	Useful Life (In Years)	15.00
Group of asset	Plant and Machinery	Shift Type	Single

HVS Construction Materials Pvt. Ltd.

*[Signature]*  
 Managing Director



HVS Construction Materials Pvt. Ltd.

*[Signature]*  
 Chairman



Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Asphalt Cutter	10/11/2014	7,24,000.00	36,200.00	2,47,996.50		5475.00	1969.00	3506.00	365.00	18.10	44,887.00
<b>Total</b>		<b>7,24,000.00</b>	<b>36,200.00</b>	<b>2,47,996.50</b>							<b>44,887.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Trucks AMW-MN06/T0877  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
						2190.00	0.00	2190.00	365.00	0.00	
MN06/T0877	27/04/2015	19,53,516.00	97,675.80	1,68,380.00		2190.00	1801.00	389.00	365.00	39.30	66,173.00
<b>Total</b>		<b>19,53,516.00</b>	<b>97,675.80</b>	<b>1,68,380.00</b>							<b>66,173.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

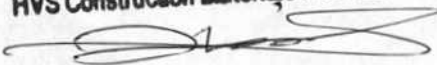
Name of Asset Truck AMW-MN01/9607  
 Group of asset Motor Vehicles

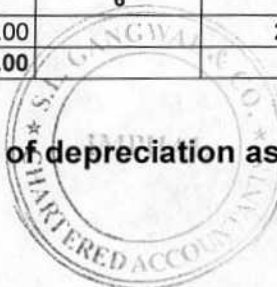
Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
MN01/9607	02/05/2015	17,03,373.00	85,168.65	1,48,061.00		2190.00	1796.00	394.00	365.00	39.30	58,188.00
<b>Total</b>		<b>17,03,373.00</b>	<b>85,168.65</b>	<b>1,48,061.00</b>							<b>58,188.00</b>

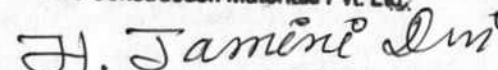
**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman

Name of Asset JCB 3DX SUPER (2 nos)  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB 3DX SUPER 1ST	14/04/2015	48,39,902.00	2,41,995.10	4,07,994.00		2190.00	1814.00	376.00	365.00	39.30	1,60,342.00
JCB 3DX SUPER 2ND	30/03/2016	52,20,434.00	2,61,021.70	7,07,176.00		2190.00	1463.00	727.00	365.00	39.30	2,77,920.00
Total		1,00,60,336.00	5,03,016.80	11,15,170.00							4,38,262.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset JCB JS 220 POCLAIN (2 Nos)  
 Group of asset Motor Vehicles

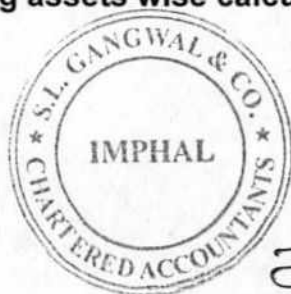
Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB JS 220 POCLAIN 1st	12/04/2015	2,70,54,660.00	13,52,733.00	22,72,768.00		2190.00	1816.00	374.00	365.00	39.30	8,93,198.00
JCB JS 220 POCLAIN 2ND	30/03/2016	1,66,80,498.00	8,34,024.90	22,59,592.00		2190.00	1463.00	727.00	365.00	39.30	8,88,020.00
Total		4,37,35,158.00	21,86,757.90	45,32,360.00							17,81,218.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

Name of Asset Kobelco Poclain  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single



HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

H. Jamini Das  
 Chairman

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Kobelco poclain	13/04/2015	55,37,142.00	2,76,857.10	4,65,964.00		2190.00	1815.00	375.00	365.00	39.30	1,83,124.00
<b>Total</b>		<b>55,37,142.00</b>	<b>2,76,857.10</b>	<b>4,65,964.00</b>							<b>1,83,124.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset MINI TENDEM ROLLER (2 Nos)  
 Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Mini tendom roller 1	15/04/2015	14,70,965.00	73,548.25	1,24,214.00		2190.00	1813.00	377.00	365.00	39.30	48,816.00
Mini tendom roller 2	20/06/2015	14,99,906.00	74,995.30	1,41,088.00		2190.00	1747.00	443.00	365.00	39.30	55,448.00
<b>Total</b>		<b>29,70,871.00</b>	<b>1,48,543.55</b>	<b>2,65,302.00</b>							<b>1,04,264.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset JCB JS 205 POCLAIN  
 Group of asset Motor Vehicles

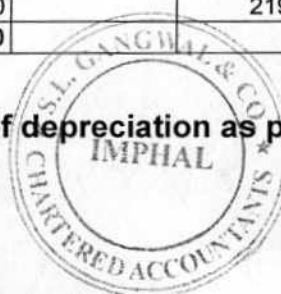
Useful Life (In Years) 6.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB JS 205 POCLAIN	30/03/2016	61,35,269.00	3,06,763.45	8,31,103.00		2190.00	1463.00	727.00	365.00	39.30	3,26,623.00
<b>Total</b>		<b>61,35,269.00</b>	<b>3,06,763.45</b>	<b>8,31,103.00</b>							<b>3,26,623.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Das  
 Chairman

Name of Asset	JCB Load All	Useful Life (In Years)					6.00				
Group of asset	Motor Vehicles	Shift Type					Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JCB Load All	30/03/2016	28,53,963.00	1,42,698.15	3,86,607.00		2190.00	1463.00	727.00	365.00	39.30	1,51,937.00
Total		28,53,963.00	1,42,698.15	3,86,607.00							1,51,937.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	VOLVO PAVER AND MOTOR GRADER				Useful Life (In Years)		15.00				
Group of asset	Plant and Machinery				Shift Type		Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
VOLVO PAVER	24/11/2016	1,08,12,000.00	5,40,600.00	55,62,597.00		5475.00	1224.00	4251.00	365.00	18.10	10,06,830.00
VOLVO MOTOR GRADER	24/11/2016	81,88,600.00	4,09,430.00	42,12,900.00		5475.00	1224.00	4251.00	365.00	18.10	7,62,535.00
VOLVO MOTOR GRADER	24/11/2016	81,88,600.00	4,09,430.00	42,12,900.00		5475.00	1224.00	4251.00	365.00	18.10	7,62,535.00
VOLVO MOTOR GRADER	24/11/2016	81,88,600.00	4,09,430.00	42,12,900.00		5475.00	1224.00	4251.00	365.00	18.10	7,62,535.00
Total		3,53,77,800.00	17,68,890.00	1,82,01,297.00							32,94,435.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset		TIPPER LPK1618TC		Useful Life (In Years)		6.00					
Group of asset		Motor Vehicles		Shift Type		Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)

HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

Chairman



1	2	3	4	5	6	7	8	9	10	11	12
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	31/03/2017	18,20,000.00	91,000.00	4,06,602.00		2190.00	1097.00	1093.00	365.00	39.30	1,59,795.00
TIPPER-LPK1618TC	22/03/2017	19,90,127.00	99,506.35	4,40,297.00		2190.00	1106.00	1084.00	365.00	39.30	1,73,037.00
TIPPER-LPK1618TC	22/03/2017	16,89,613.00	84,480.65	3,73,811.00		2190.00	1106.00	1084.00	365.00	39.30	1,46,908.00
TIPPER-LPK1618TC	22/03/2017	19,90,127.00	99,506.35	4,40,297.00		2190.00	1106.00	1084.00	365.00	39.30	1,73,037.00
TIPPER-LPK1618TC	22/03/2017	19,90,127.00	99,506.35	4,40,297.00		2190.00	1106.00	1084.00	365.00	39.30	1,73,037.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,91,000.00	94,550.00	2,56,712.00		2190.00	1461.00	729.00	365.00	39.30	1,00,888.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
TIPPER-LPK1618TC	01/04/2016	18,41,000.00	92,050.00	2,49,924.00		2190.00	1461.00	729.00	365.00	39.30	98,220.00
Total		4,24,99,994.00	21,24,999.70	78,60,148.00							30,89,042.00

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)

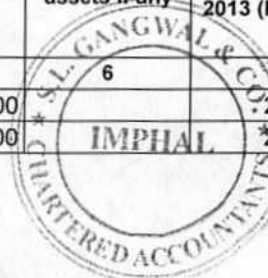
Name of Asset TIPPER  
Group of asset Motor Vehicles

Useful Life (In Years) 6.00  
Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Tipper-LPK2523TC	27/03/2018	35,45,231.00	1,77,261.55	12,99,205.00		2190.00	736.00	1454.00	365.00	39.30	5,10,588.00
Tipper-LPK2523TC	27/03/2018	35,45,231.00	1,77,261.55	12,99,205.00		2190.00	736.00	1454.00	365.00	39.30	5,10,588.00

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Janani & Co.  
Chairman

Tipper-LPK2523TC	27/03/2018	35,45,231.00	1,77,261.55	12,99,205.00		2190.00	736.00	1454.00	365.00	39.30	5,10,588.00
Tipper-LPK2523TC	27/03/2018	35,45,231.00	1,77,261.55	12,99,205.00		2190.00	736.00	1454.00	365.00	39.30	5,10,588.00
Tipper-LPK2523TC	27/03/2018	35,45,231.00	1,77,261.55	12,99,205.00		2190.00	736.00	1454.00	365.00	39.30	5,10,588.00
Tipper-LPK2523TC	27/03/2018	35,45,231.00	1,77,261.55	12,99,205.00		2190.00	736.00	1454.00	365.00	39.30	5,10,588.00
<b>Total</b>		<b>2,12,71,386.00</b>	<b>10,63,569.30</b>	<b>77,95,230.00</b>							<b>30,63,528.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Range Rover Vellar Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Range Rover Vellar	26/02/2018	1,39,70,501.00	6,98,525.05	49,58,979.00		2190.00	765.00	1425.00	365.00	39.30	19,48,879.00
<b>Total</b>		<b>1,39,70,501.00</b>	<b>6,98,525.05</b>	<b>49,58,979.00</b>							<b>19,48,879.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Maruti Gypsy Motor Vehicles		Useful Life (In Years) Shift Type		6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Maruti Gypsy (MN01 AG 0770)	04/09/2018	7,04,249.14	35,212.46	3,31,282.14		2190.00	575.00	1615.00	365.00	39.30	1,30,194.00
Maruti Gypsy (MN01 AG 0771)	04/09/2018	7,04,249.14	35,212.46	3,31,282.14		2190.00	575.00	1615.00	365.00	39.30	1,30,194.00
Maruti Gypsy (MN01 AG 0772)	04/09/2018	7,04,249.14	35,212.46	3,31,282.14		2190.00	575.00	1615.00	365.00	39.30	1,30,194.00
Maruti Gypsy (MN01 AG 0773)	04/09/2018	7,04,249.14	35,212.46	3,31,282.14		2190.00	575.00	1615.00	365.00	39.30	1,30,194.00

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamir  
Chairman

Total		28,16,996.56	1,40,849.84	13,25,128.56							5,20,776.00
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**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

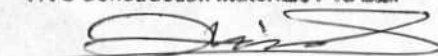
Name of Asset Group of asset	Tata Truck/ Tipper Motor Vehicles				Useful Life (In Years) Shift Type	6.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
TATA (MN06 T 1471)	10/03/2019	35,84,300.00	1,79,215.00	21,24,133.00		2190.00	388.00	1802.00	365.00	39.30	8,34,784.00
TATA (MN06 T 1470)	10/03/2019	35,84,300.00	1,79,215.00	21,24,133.00		2190.00	388.00	1802.00	365.00	39.30	8,34,784.00
TATA (MN06 T 1469)	10/03/2019	35,84,300.00	1,79,215.00	21,24,133.00		2190.00	388.00	1802.00	365.00	39.30	8,34,784.00
TATA (MN06 T 1343)	11/10/2018	10,72,081.00	53,604.05	5,30,237.00		2190.00	538.00	1652.00	365.00	39.30	2,08,383.00
TATA (MN06 T 1342)	24/08/2018	13,08,910.00	65,445.50	6,06,308.00		2190.00	586.00	1604.00	365.00	39.30	2,38,279.00
TATA (MN06 T 1466)	10/03/2019	35,84,300.00	1,79,215.00	21,24,133.00		2190.00	388.00	1802.00	365.00	39.30	8,34,784.00
TATA (MN06 T 1467)	10/03/2019	35,84,300.00	1,79,215.00	21,24,133.00		2190.00	388.00	1802.00	365.00	39.30	8,34,784.00
TATA (MN06 T 1468)	10/03/2019	35,84,300.00	1,79,215.00	21,24,133.00		2190.00	388.00	1802.00	365.00	39.30	8,34,784.00
Total		2,38,86,791.00	11,94,339.55	1,38,81,343.00							54,55,366.00

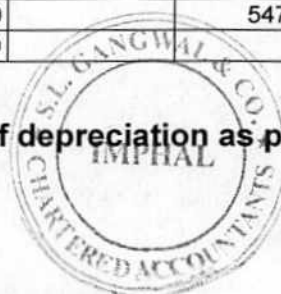
**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset	Generator Plant and Machinery				Useful Life (In Years) Shift Type	15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Generator	15/04/2018	30,95,200.00	1,54,760.00	20,93,738.00		5475.00	717.00	4758.00	365.00	18.10	3,78,967.00
Total		30,95,200.00	1,54,760.00	20,93,738.00							3,78,967.00

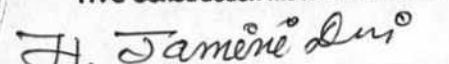
**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman



Name of Asset Brick Making Machine  
 Group of asset Plant and Machinery

Useful Life (In Years) 15.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Brick Making Machine						5475.00	0.00	5475.00	365.00	0.00	
Brick Making machines	26/06/2019	55,12,678.00	2,75,633.90	47,49,338.00		5475.00	280.00	5195.00	365.00	18.10	8,59,630.00
<b>Total</b>		<b>55,12,678.00</b>	<b>2,75,633.90</b>	<b>47,49,338.00</b>							<b>8,59,630.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Clipper Machine  
 Group of asset Plant and Machinery

Useful Life (In Years) 15.00  
 Shift Type Single

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Clipper Machine	08/09/2019	2,20,500.00	11,025.00	1,98,037.00		5475.00	206.00	5269.00	365.00	18.10	35,845.00
<b>Total</b>		<b>2,20,500.00</b>	<b>11,025.00</b>	<b>1,98,037.00</b>							<b>35,845.00</b>

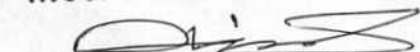
**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Sand washer Machine  
 Group of asset Plant and Machinery

Useful Life (In Years) 15.00  
 Shift Type Single

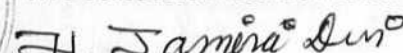
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Sand Wahsing Machine	27/07/2019	25,61,864.00	1,28,093.20	22,46,398.00		5475.00	249.00	5226.00	365.00	18.10	4,06,598.00
<b>Total</b>		<b>25,61,864.00</b>	<b>1,28,093.20</b>	<b>22,46,398.00</b>							<b>4,06,598.00</b>

HVS Construction Materials Pvt. Ltd.

  
 Managing Director



HVS Construction Materials Pvt. Ltd.

  
 Chairman



**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset	Light Tower	Useful Life (In Years)					15.00				
Group of asset	Motor Vehicles	Shift Type					Single				
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Light Tower	16/05/2019	7,00,000.00	35,000.00	5,88,878.00		5475.00	321.00	5154.00	365.00	18.10	1,06,587.00
Total		7,00,000.00	35,000.00	5,88,878.00							1,06,587.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Shivz Autotech Vehicle Motor Vehicles		Useful Life (In Years) Shift Type		8.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Shivz Autotech Vehicle	25/11/2019	20,48,029.00	1,02,401.45	18,24,344.00		2920.00	128.00	2792.00	365.00	31.23	5,69,743.00
Total		20,48,029.00	1,02,401.45	18,24,344.00							5,69,743.00

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset		14227045/Truck Crane STC600S-DR3C				Useful Life (In Years)		15.00			
Group of asset		Plant and Machinery				Shift Type		Single			
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12

HVS Construction Materials Pvt. Ltd.

*[Signature]*  
Managing Director



HVS Construction Materials Pvt. Ltd.

*[Signature]*  
Chairman

14227045/Truck Crane STC600S-DR3C	09/06/2020	1,29,00,000.00	6,45,000.00			5475.00	0.00	5475.00	296.00	18.10	18,93,508.00
<b>Total</b>		<b>1,29,00,000.00</b>	<b>6,45,000.00</b>								<b>18,93,508.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		JAKSON 160KVA Silent DG Set Plant and Machinery		Useful Life (In Years) Shift Type		15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
JAKSON 160KVA Silent DG Set	21/09/2020	9,15,254.23	45,762.71			5475.00	0.00	5475.00	192.00	18.10	87,142.00
Jakson 180KVA Silent DG Set	21/09/2020	10,21,186.44	51,059.32			5475.00	0.00	5475.00	192.00	18.10	97,228.00
JAKSON 160KVA Silent DG Set	24/03/2021	10,14,406.77	50,720.34			5475.00	0.00	5475.00	8.00	18.10	4,024.00
<b>Total</b>		<b>29,50,847.44</b>	<b>1,47,542.37</b>								<b>1,88,394.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Kobelco Hydraulic Excavator Plant and Machinery		Useful Life (In Years) Shift Type		15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Kobelco Hydraulic Excavator	30/09/2020	52,54,238.00	2,62,711.90			5475.00	0.00	5475.00	183.00	18.10	4,76,811.00
Kobelco Hydraulic Excavator	30/09/2020	52,54,238.00	2,62,711.90			5475.00	0.00	5475.00	183.00	18.10	4,76,811.00
Kobelco Hydraulic Excavator	30/09/2020	52,54,238.00	2,62,711.90			5475.00	0.00	5475.00	183.00	18.10	4,76,811.00

HVS Construction Materials Pvt. Ltd.

Managing Director

HVS Construction Materials Pvt. Ltd.

Chairman

Kobelco Hydraulic Excavator	30/09/2020	52,54,238.00	2,62,711.90			5475.00	0.00	5475.00	183.00	18.10	4,76,811.00
Kobelco Hydraulic Excavator	30/09/2020	52,54,238.00	2,62,711.90			5475.00	0.00	5475.00	183.00	18.10	4,76,811.00
Kobelco Hydraulic Excavator	30/09/2020	52,54,238.00	2,62,711.90			5475.00	0.00	5475.00	183.00	18.10	4,76,811.00
<b>Total</b>		<b>3,15,25,428.00</b>	<b>15,76,271.40</b>								<b>28,60,866.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

Name of Asset Group of asset		Komatsu Hydraulic Excavator Plant and Machinery		Useful Life (In Years) Shift Type		15.00 Single					
Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Komatsu Hydraulic Excavator	30/09/2020	70,33,898.00	3,51,694.90			5475.00	0.00	5475.00	183.00	18.10	6,38,312.00
Komatsu Hydraulic Excavator	30/09/2020	70,33,898.00	3,51,694.90			5475.00	0.00	5475.00	183.00	18.10	6,38,312.00
Komatsu Hydraulic Excavator	30/09/2020	70,33,898.00	3,51,694.90			5475.00	0.00	5475.00	183.00	18.10	6,38,312.00
Komatsu Hydraulic Excavator	30/09/2020	70,33,898.00	3,51,694.90			5475.00	0.00	5475.00	183.00	18.10	6,38,312.00
Komatsu Hydraulic Excavator	30/09/2020	70,33,898.00	3,51,694.90			5475.00	0.00	5475.00	183.00	18.10	6,38,312.00
Komatsu Hydraulic Excavator	30/09/2020	70,33,898.00	3,51,694.90			5475.00	0.00	5475.00	183.00	18.10	6,38,312.00
<b>Total</b>		<b>4,22,03,388.00</b>	<b>21,10,169.40</b>								<b>38,29,872.00</b>

**Statement showing assets wise calculation of depreciation as per Companies Act 2013 (W.D.V. Method)**

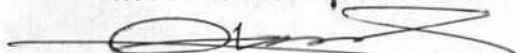
Name of Asset  
Group of asset

Tata Truck/Tipper  
Motor Vehicles

Useful Life (In Years)  
Shift Type

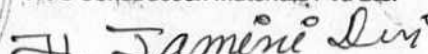
6.00  
Single

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman

Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2020)	Remaining useful life as on 31.3.2020 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (col5 * col11 * col10 / 365)
1	2	3	4	5	6	7	8	9	10	11	12
Vehicle Purchase	07/11/2020	9,22,297.00	46,114.85			2190.00	0.00	2190.00	145.00	39.30	1,43,992.00
AL UE2820 6X4 Tipper	05/01/2021	27,53,736.72	1,37,686.84			2190.00	0.00	2190.00	86.00	39.30	2,54,988.00
AL UE2820 6X4 Tipper	05/01/2021	27,53,736.73	1,37,686.84			2190.00	0.00	2190.00	86.00	39.30	2,54,988.00
AL UE2820 6X4 Tipper	05/01/2021	27,53,736.73	1,37,686.84			2190.00	0.00	2190.00	86.00	39.30	2,54,988.00
AL UE2820 6X4 Tipper	15/01/2021	27,53,736.72	1,37,686.84			2190.00	0.00	2190.00	76.00	39.30	2,25,339.00
AL UE2820 6X4 Tipper	15/01/2021	27,53,736.72	1,37,686.84			2190.00	0.00	2190.00	76.00	39.30	2,25,339.00
AL UE2820 6X4 Tipper	15/01/2021	27,53,736.72	1,37,686.84			2190.00	0.00	2190.00	76.00	39.30	2,25,339.00
AL UE2820 6X4 Tipper	02/01/2021	27,53,736.72	1,37,686.84			2190.00	0.00	2190.00	89.00	39.30	2,63,883.00
AL UE2820 6X4 Tipper	02/01/2021	27,53,736.72	1,37,686.84			2190.00	0.00	2190.00	89.00	39.30	2,63,883.00
<b>Total</b>		<b>2,29,52,190.78</b>	<b>11,47,609.57</b>								<b>21,12,739.00</b>

\* Depreciation rate =  $(1 - ((\text{residual value} / \text{wdv as on 31.3.2020})^{\text{raise to power 1/remaining useful life in years}})) * 100$

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamir  
Chairman



**Note No. 10 Non-current investments**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Non-Trade Investment(Valued at cost unless stated otherwise)		
Other non-current investments (Quoted)		
In Others		
Deposit under PMGKY Scheme (Lower of cost and Market value)	1,88,50,000.00	1,88,50,000.00
Gross Investment	1,88,50,000.00	1,88,50,000.00
Net Investment	1,88,50,000.00	1,88,50,000.00
Aggregate amount of quoted investments (Market Value:0) (2020:0)	1,88,50,000.00	1,88,50,000.00
Aggregate amount of unquoted investments		

**Note No. 11 Loans and advances**

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Unsecured, considered good		2,57,22,214.09		8,40,87,826.97
		2,57,22,214.09		8,40,87,826.97
Loans and advances to related parties				
Unsecured, considered good				23,35,390.00
				23,35,390.00
Other loans and advances				
Unsecured, considered good(Head)		3,56,85,160.32		6,98,24,558.40
		3,56,85,160.32		6,98,24,558.40
Total		6,14,07,374.41		15,62,47,775.37

**Note No. 11(a) Loans and advances : Security Deposit: Unsecured, considered good**

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Security Deposit and Others		2,57,22,214.09		8,40,87,826.97
Total		2,57,22,214.09		8,40,87,826.97

**Note No. 11(b) Loans and advances : Other loans and advances: Unsecured, considered good(Head)**

₹ in rupees

Particulars	As at 31st March 2021		As at 31st March 2020	
	Long-term	Short-term	Long-term	Short-term
Advances to Supplier		3,56,85,160.32		6,98,24,558.40
Total		3,56,85,160.32		6,98,24,558.40

**Note No. Other non-current assets**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other Assets		
Capital Work in Progress (Hospital)	27,00,000.00	
Total	27,00,000.00	

**Note No. 12 Current investments**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Other current investments (Unquoted)		
In Others		
Other investments current unquoted non-trade (Lower of cost and Market value)	28,41,97,485.00	23,76,82,513.00
Gross Investment	28,41,97,485.00	23,76,82,513.00
Net Investment	28,41,97,485.00	23,76,82,513.00
Aggregate amount of unquoted investments	28,41,97,485.00	23,76,82,513.00

Managing Director

Chairman

**Note No. 12(a) Other investments current unquoted non-trade**

₹ in rupees

Particulars	31st March 2021	31st March 2020
FDR (PSB)	7,62,62,343.00	13,78,01,316.00
FSR Axis Bank	20,79,35,142.00	9,98,81,197.00
<b>Total</b>	<b>28,41,97,485.00</b>	<b>23,76,82,513.00</b>

**Note No. 13 Inventories**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
Raw Material	10,55,478.00	33,09,692.20
Work in Progress	7,54,58,700.00	4,97,32,998.00
Finished Goods	25,85,690.00	33,13,704.04
<b>Total</b>	<b>7,90,99,868.00</b>	<b>5,63,56,394.24</b>

**Note No. 13 Raw Material**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
Mud	2,58,790.00	20,01,898.00
Coal	1,65,875.00	12,29,096.68
Fire Woods	6,30,813.00	78,697.52
<b>Total</b>	<b>10,55,478.00</b>	<b>33,09,692.20</b>

**Note No. 13 Work in Progress**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
Contract Work in Progress	7,54,58,700.00	4,97,32,998.00
<b>Total</b>	<b>7,54,58,700.00</b>	<b>4,97,32,998.00</b>

**Note No. 13 Finished Goods**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
(Valued at cost or NRV unless otherwise stated)		
Bricks	25,85,690.00	21,71,179.04
Stone Aggregate		11,42,525.00
<b>Total</b>	<b>25,85,690.00</b>	<b>33,13,704.04</b>

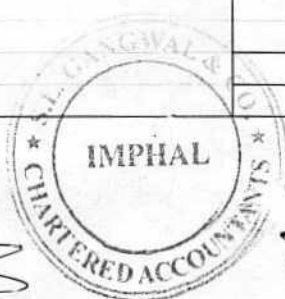
**Note No. 14 Trade receivables**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
Less than six months		
Unsecured, Considered Good	2,60,14,784.54	3,54,53,897.72
<b>Total</b>	<b>2,60,14,784.54</b>	<b>3,54,53,897.72</b>
<b>Total</b>	<b>2,60,14,784.54</b>	<b>3,54,53,897.72</b>

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Sameni Devi

Chairman

**Note No. 15 Cash and cash equivalents**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Balance with banks</b>		
Other balances with banks	6,58,03,938.97	11,50,41,168.05
<b>Total</b>	<b>6,58,03,938.97</b>	<b>11,50,41,168.05</b>
<b>Cash in hand</b>		
Cash in hand	36,47,232.81	17,08,528.19
<b>Total</b>	<b>36,47,232.81</b>	<b>17,08,528.19</b>
<b>Total</b>	<b>6,94,51,171.78</b>	<b>11,67,49,696.24</b>

**Note No. 15(a) Cash and cash equivalents:Balance with banks:Other balances with banks**

₹ in rupees

Particulars	As at 31st March 2021	As at 31st March 2020
United Bank of India A/c No 0254050018033	514.32	514.32
State bank of India A/c No 32248185538		38,10,695.66
Punjab And Sind Bank A/c no. 03461100002329	6,84,449.26	59,709.66
Indus Ind Bank	8,881.72	1,68,927.32
Axis Bank A/c no 918020069420715	6,50,72,279.67	11,09,63,507.09
Manipur Women Coop Bank	37,814.00	37,814.00
<b>Total</b>	<b>6,58,03,938.97</b>	<b>11,50,41,168.05</b>

**Note No. 15(b) Cash and cash equivalents:Cash in hand:Cash in hand**

₹ in rupees

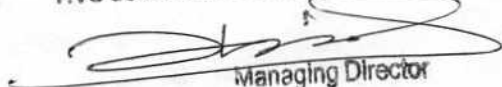
Particulars	As at 31st March 2021	As at 31st March 2020
Cash Balances	36,47,232.81	17,08,528.19
<b>Total</b>	<b>36,47,232.81</b>	<b>17,08,528.19</b>

**Note No. 16 Other current assets**

₹ in rupees

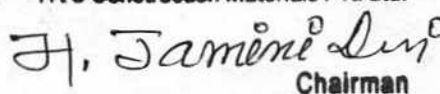
Particulars	As at 31st March 2021	As at 31st March 2020
<b>Other Assets</b>		
Income Tax Refundable		1,82,572.00
Interest accrued on FDR	2,16,99,603.00	
Advance for Assets		15,00,000.00
TDS	3,37,94,554.97	3,62,24,206.36
Income Tax Suspense		60,00,000.00
<b>Total</b>	<b>5,54,94,157.97</b>	<b>4,39,06,778.36</b>

HVS Construction Materials Pvt. Ltd.

  
Managing Director



HVS Construction Materials Pvt. Ltd.

  
Chairman

**Note No. 17 Revenue from operations**

₹ in rupees

Particulars	31st March 2021	31st March 2020
<b>Sale of products</b>		
Contract Receipt	1,56,83,97,546.33	1,51,62,32,194.18
Revenue from sale of products, gross	11,14,84,568.70	3,61,20,740.06
	<b>1,67,98,82,115.03</b>	<b>1,55,23,52,934.24</b>
<b>Sale of services</b>		
Machine Hiring Charges	30,32,830.00	
	<b>30,32,830.00</b>	
<b>Other operating revenues</b>		
Discount Received		1,32,171.31
		<b>1,32,171.31</b>
<b>Net revenue from operations</b>	<b>1,68,29,14,945.03</b>	<b>1,55,24,85,105.55</b>

**Note No. 18 Other income**

₹ in rupees

Particulars	31st March 2021	31st March 2020
<b>Interest Income</b>		
Interest on fixed deposits current investments	1,76,55,257.32	1,56,67,860.59
	<b>1,76,55,257.32</b>	<b>1,56,67,860.59</b>
<b>Net gain/loss on sale of investments</b>		
Sale of FLat at Guwahati	16,42,200.00	67,66,410.00
	<b>16,42,200.00</b>	<b>67,66,410.00</b>
<b>Other non-operating income</b>		
Other receipts	20,142.33	48,264.00
Round off	1,185.17	
	<b>21,327.50</b>	<b>48,264.00</b>
<b>Total</b>	<b>1,93,18,784.82</b>	<b>2,24,82,534.59</b>

**Note No. 19 Cost of material Consumed**

₹ in rupees

Particulars	31st March 2021	31st March 2020
<b>Inventory at the beginning</b>		
Raw Material	33,09,692.20	94,46,070.00
Contract Materials		
	<b>33,09,692.20</b>	<b>94,46,070.00</b>
<b>Add:Purchase</b>		
Raw Material	23,95,325.00	69,19,800.00
Contract Materials	24,08,41,144.00	24,06,86,627.49
	<b>24,32,36,469.00</b>	<b>24,76,06,427.49</b>
<b>Less:-Inventory at the end</b>		
Raw Material	10,55,478.00	33,09,692.20
Contract Materials		
	<b>10,55,478.00</b>	<b>33,09,692.20</b>
<b>Total</b>	<b>24,54,90,683.20</b>	<b>25,37,42,805.29</b>

**Details of material consumed**

₹ in rupees

Particulars	31st March 2021	31st March 2020
<b>Raw Material</b>		
Consumption raw material	46,49,539.20	1,30,56,177.80
	<b>46,49,539.20</b>	<b>1,30,56,177.80</b>
<b>Contract Materials</b>		
Consumption other materials	24,08,41,144.00	24,06,86,627.49
	<b>24,08,41,144.00</b>	<b>24,06,86,627.49</b>
<b>Total</b>	<b>24,54,90,683.20</b>	<b>25,37,42,805.29</b>

HVS Construction Materials Pvt. Ltd.

Particulars

Managing Director

HVS Construction Materials Pvt. Ltd.

31st March 2021

Chairman

₹ in rupees

31st March 2020



**HVS CONSTRUCTION MATERIALS PRIVATE LIMITED**  
**NA, NA, NA, Patsoi Part I, New Cachar Road, Imphal-795001**  
**CIN : U51909MN1996PTC004901**

Raw Material		
Consumption raw material	10,55,478.00	33,09,692.20
	<b>10,55,478.00</b>	<b>33,09,692.20</b>
<b>Total</b>	<b>10,55,478.00</b>	<b>33,09,692.20</b>

**Details of purchase**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Raw Material		
Consumption raw material	23,95,325.00	69,19,800.00
	<b>23,95,325.00</b>	<b>69,19,800.00</b>
Contract Materials		
Consumption other materials	24,08,41,144.00	24,06,86,627.49
	<b>24,08,41,144.00</b>	<b>24,06,86,627.49</b>
<b>Total</b>	<b>24,32,36,469.00</b>	<b>24,76,06,427.49</b>

**Note No. 19 Value of import and indigenous material consumed**

₹ in rupees

Particulars	Unit of Measurement	31st March 2021		31st March 2020	
		Value	Quantity	Value	Quantity
Raw Material					
Consumption raw material		46,49,539.20		1,30,56,177.80	
		46,49,539.20		1,30,56,177.80	
Contract Materials					
Consumption other materials		24,08,41,144.00		24,06,86,627.49	
		24,08,41,144.00		24,06,86,627.49	

₹ in rupees

Particulars	31st March 2021		31st March 2020	
	Value	%to total Consumption	value	%to total Consumption
Raw Material				
Imported				
Indigenous	46,49,539.20	100.00	1,30,56,177.80	100.00
	46,49,539.20	100.00	1,30,56,177.80	100.00
Contract Materials				
Imported				
Indigenous	24,08,41,144.00	100.00	24,06,86,627.49	100.00
	24,08,41,144.00	100.00	24,06,86,627.49	100.00

**Note No. 20 Changes in inventories**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Inventory at the end of the year		
Finished Goods	25,85,690.00	33,13,704.04
Work-in-Progress	7,54,58,700.00	4,97,32,998.00
	<b>7,80,44,390.00</b>	<b>5,30,46,702.04</b>
Inventory at the beginning of the year		
Finished Goods	33,13,704.04	51,85,740.00
Work-in-Progress	4,97,32,998.00	6,84,43,730.00
	<b>5,30,46,702.04</b>	<b>7,36,29,470.00</b>
(Increase)/decrease in inventories		
Finished Goods	7,28,014.04	18,72,035.96
Work-in-Progress	(2,57,25,702.00)	1,87,10,732.00
	<b>(2,49,97,687.96)</b>	<b>2,05,82,767.96</b>

**Note No. 21 Employee benefit expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Salaries and Wages		

Managing Director

Chairman

Salary and wages	4,88,10,447.30	5,32,20,476.50
	4,88,10,447.30	5,32,20,476.50
Contribution to provident and other fund		
Contribution to provident and other funds for others	10,15,924.00	9,62,836.50
	10,15,924.00	9,62,836.50
Staff welfare Expenses		
Staff Welfare Expenses	5,07,490.00	
	5,07,490.00	
<b>Total</b>	<b>5,03,33,861.30</b>	<b>5,41,83,313.00</b>

**Note No. 21(b) Employee benefit expenses:Salaries and Wages:Salary and wages**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Director Remuneration	72,00,000.00	72,00,000.00
Staff Salary	4,16,10,447.30	4,60,20,476.50
<b>Total</b>	<b>4,88,10,447.30</b>	<b>5,32,20,476.50</b>

**Note No. 21(a) Employee benefit expenses:Contribution to provident and other fund:Contribution to provident and other funds for others**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Employers Contribution to Provident Fund	10,15,924.00	9,62,836.50
<b>Total</b>	<b>10,15,924.00</b>	<b>9,62,836.50</b>

**Note No. 22 Finance costs**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Interest		
Interest on long-term loans from banks	2,92,28,354.00	1,90,03,256.21
Interest on short-term loans from others		44,00,000.00
	2,92,28,354.00	2,34,03,256.21
Other Borrowing costs		
Bank Commisiion and Bank Guarantee	81,34,005.47	44,26,121.86
	81,34,005.47	44,26,121.86
<b>Total</b>	<b>3,73,62,359.47</b>	<b>2,78,29,378.07</b>

**Note No. 22(a) Finance costs:Interest:Interest on long-term loans from banks**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Interest paid to UBI (Cash Credit)		26,73,840.00
Interest paid to IndusInd Bank	1,31,99,209.00	1,00,21,688.82
Interest Paid to tata Finance	27,50,111.00	18,61,116.24
NEDFi	1,32,40,985.00	40,76,383.00
Volvo Finance		52,353.15
Interest Paid to Axis Bank	38,049.00	3,17,875.00
<b>Total</b>	<b>2,92,28,354.00</b>	<b>1,90,03,256.21</b>

**Note No. 23 Corporate Social Responsibility**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Expenditure for Sports Upliftment	15,16,830.00	28,30,805.90
Donation to CM Covid Care Fund		5,00,000.00
<b>Total</b>	<b>15,16,830.00</b>	<b>33,30,805.90</b>

**Note No. 24 Depreciation and amortization expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Depreciation on tangible assets	7,25,03,743.00	5,49,07,705.00
<b>Total</b>	<b>7,25,03,743.00</b>	<b>5,49,07,705.00</b>

HVS Construction Materials Pvt. Ltd.

HVS Construction Materials Pvt. Ltd.

Managing Director

Chairman

**HVS CONSTRUCTION MATERIALS PRIVATE LIMITED**  
**NA, NA, NA, Patsoi Part I, New Cachar Road, Imphal-795001**  
**CIN : U51909MN1996PTC004901**

**Note No. 25 Other expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Manufacturing and Direct Expenses	1,12,55,52,103.64	1,02,04,45,555.82
Administrative expenses	8,02,99,719.89	4,30,35,508.53
<b>Total</b>	<b>1,20,58,51,823.53</b>	<b>1,06,34,81,064.35</b>

**Note No. 25(a) Other expenses:Manufacturing and Direct Expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Sand Purchase	20,39,200.00	52,48,550.00
Stone Boulder Purchase	32,28,034.00	76,30,161.00
Cement and Mosaic Materials	29,38,500.00	12,41,551.00
Power and Lighting	1,17,22,542.00	1,69,93,159.00
Oil and Lubricants		35,45,112.00
Carriage and Cartage	84,94,979.10	23,09,596.80
Fuel Use Truck	33,63,030.00	33,69,587.00
Miscellaneous Equipment		3,65,874.00
Labour Welfare		6,58,774.00
Fuel Charges	14,67,83,580.90	6,88,31,902.60
Tools and Equipment	2,52,744.70	8,14,908.17
Land Revenue		25,500.00
Labour Charges	3,28,08,967.80	4,06,35,591.00
Labour Cess	1,13,30,625.26	1,54,67,889.28
Sub Contract Expenses	89,76,03,048.88	83,60,33,834.49
Sub contract Exp (Non GST)		64,12,562.48
Bitumen Verification	1,90,000.00	5,00,000.00
Design and Development Charges		1,00,00,000.00
Electrical Installation Damage		1,95,912.00
Liquidated Damages	24,90,000.00	62,584.00
Time Extension	3,28,781.00	1,02,507.00
Other Sub COntract expenditure	2,09,200.00	
Vehicle Tax	17,68,870.00	
<b>Total</b>	<b>1,12,55,52,103.64</b>	<b>1,02,04,45,555.82</b>

**Note No. 25(b) Other expenses:Administrative expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Repair and Maintenance	60,72,818.57	85,50,550.39
Insurance Expenses	42,59,779.24	38,97,339.76
Vehicle Maintenance	3,92,68,199.82	1,59,80,635.00
Keyman Insurance Policy		3,31,748.00
Other administrative expenses	2,45,30,992.05	94,69,463.77
Tender Fees	34,290.00	7,07,700.00
Bank charges	61,33,640.21	40,98,071.61
<b>Total</b>	<b>8,02,99,719.89</b>	<b>4,30,35,508.53</b>

**Note No. 25(b)(a) Other expenses:Administrative expenses:Other administrative expenses**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Bonus	1,61,100.00	17,15,298.00
Conveyance	13,04,568.00	14,04,895.00
Postages	73,650.00	45,496.90
Paper and Periodicals	8,270.00	7,980.00
Printing and Stationery	4,82,620.00	2,32,120.00
Telephone Expenses	4,37,004.86	2,07,078.00
Travelling Expenses	13,15,016.00	11,35,635.00
Rebate and Discount		70,165.83
Toll Tax		1,31,270.00

HVS Construction Materials Pvt. Ltd.

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**CIN : U51909MN1996PTC004901**

Advertisement	41,175.00	
Audit fees	1,50,000.00	2,50,000.00
Miscellaneous Expenditure	27,63,144.69	22,80,715.89
Processing Fees		10,62,000.00
Service Tax Deducted by Department	79,51,652.89	1,20,576.22
Freight on Sale		1,228.81
GST Late Fees	22,700.00	33,298.88
Interest on TDS	7,04,448.00	3,19,558.00
Legal Expenses	17,19,420.00	3,90,500.00
Loan Expenses		32,000.00
Packing and Forwarding	548.39	8,928.24
Interest on Electricity		20,719.00
Swipe Machine Charges	1,289.77	
Documentation Charges	2,35,536.66	
BG Issue Charges	1,180.00	
Office Maintenance	3,60,705.90	
Accident Expenses	93,600.00	
EPF Administration Charges	56,127.00	
Water Expenses	1,59,330.00	
Rent Expenses	56,000.00	
Solar Lamp	1,500.00	
Thela Exp	250.00	
Land Revenue	2,340.00	
<b>Total</b>	<b>2,45,30,992.05</b>	<b>94,69,463.77</b>

**Note No. 26 Current tax**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Current tax pertaining to current year	3,33,83,079.00	3,37,48,272.00
<b>Total</b>	<b>3,33,83,079.00</b>	<b>3,37,48,272.00</b>

**Note No. 27 Excess/short provision relating earlier year tax**

₹ in rupees

Particulars	31st March 2021	31st March 2020
Short Provision relating to earlier year	78,54,674.36	98,00,382.00
<b>Total</b>	<b>78,54,674.36</b>	<b>98,00,382.00</b>

**Note No. 30 Earning Per Share**

₹ in rupees

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2021	31st March 2020	31st March 2021	31st March 2020
<b>Basic</b>				
Profit after tax (A)	7,42,25,548.95	6,66,61,404.57	7,42,25,548.95	6,66,61,404.57
Weighted average number of shares outstanding (B)	95,900	95,900	95,900	95,900
Basic EPS (A / B)	773.99	695.11	773.99	695.11
Face value per share		100.00		100.00

HVS Construction Materials Pvt. Ltd.

*[Signature]*  
**Managing Director**



HVS Construction Materials Pvt. Ltd.

*[Signature]*  
**Chairman**



**HVS CONSTRUCTION MATERIALS (P) LTD.**  
**ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

Note No. : 29

**A. Accounting Policies**

**1. General :-**

Accounting Policies not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.

**2. Revenue Recognition :-**

Expenses and Income considered payable and receivable respectively are accounting for on accrual basis except discounts claims relates and retirement benefits in respect of leave encashment which cannot be determined with certainty during the year.

Revenue Recognition In contracts involving the rendering of services, revenue is measured using the proportionate completion method and are recognized net of tax provided that at the time of performance it is not unreasonable to expect ultimate collection. If at the time of rising of any claim it is unreasonable to expect ultimate collection, revenue recognition is postponed till the time the ultimate collection is made.

Interest is recognized on a time proportionate basis taking into account the amount outstanding and the rate applicable.

Dividend is recognized when the unconditional right to receive payment is established.

**3. Fixed Assets :-**

Fixed assets are stated at their original cost of acquisition including taxes freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

**4. Depreciation :-**

Consequent to enforcement of Companies Act, 2013, the Depreciation on fixed assets has been provided as per Schedule II of the said Act taking into account the useful life of the assets as given in the schedule.

**5. Cash flow statement**

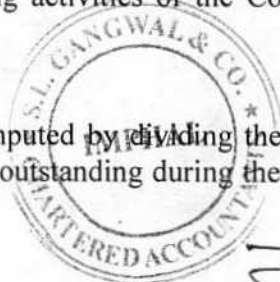
Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing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

**6. Earnings per share**

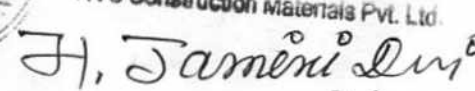
Basic earnings per share are computed by dividing the profit for the year by the weighted average number of equity shares outstanding during the year. The weighted average number

**HVS Construction Materials Pvt. Ltd.**

  
**Managing Director**



**HVS Construction Materials Pvt. Ltd.**

  
**Chairman**

of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

7. Taxes on Income:-

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws. Deferred tax is recognized using balance sheet approach. The deferred tax for timing differences between the book and tax profits for the year is accrued for, using the tax rates and laws those have been substantively enacted as of the balance sheet date. Deferred tax assets arising from differences are recognized to the extent that there is reasonable certainty that these would be realized in future.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws. Current tax and deferred tax relating to items recognized outside Statement of Profit and Loss is recognized outside Statement of Profit and Loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

9. Investments :-

Investments are stated at cost.

10. Inventories :-

Inventories are valued as under :-

- |                |   |
|----------------|---|
| 1. Inventories | : Lower of cost or net realizable value |
| 2. Scrap       | : At net realizable value.              |

(B) Notes on Accounts

1. The SSI status of the creditors is not known to the company, hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs. 72,00,000/- (Previous Year Rs.72,00,000 /-)
3. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Consumption of consumables and raw material have been arrived by adding purchases to Opening Stock and deducted closing stock therefrom.+

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

H. Jamini Das  
Chairman

5. Payments to Auditors:-

Auditors Remuneration	2020-2021	2019-2020
Audit Fees	1,50,000.00	1,50,000.00
GST Audit Fees		1,00,000.00
Company Law Matters	-	-
Service Tax	-	
Total	1,50,000.00	2,50,000.00

6. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

7. Related Party disclosure

**(A) Related Parties and their Relationship**

(I) Key Management Personnel

1. HUIDROM VIKRAMJIT SINGH
2. JAMINI DEVI HUIDROM
3. HUIDROM BIGYANJIT SINGH

Transactions with Related parties

(Figure in Lac)

Particulars	Transacting during the year		Transaction as on 31/03/2020	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Deposit Received	104.70	-	-	-
Deposit repaid	56.00		-	
Remuneration Paid	72.00	-	72.00	-
Rent Paid	-	-	-	-
Interest Paid	-	-	-	-

8. Expenditure in Foreign Currency Nil Nil

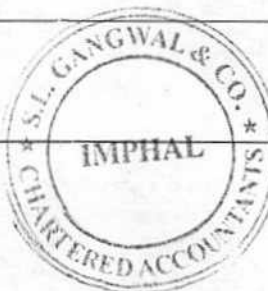
9. Earning in Foreign Exchange Nil Nil

10. Contingent liabilities and Commitments

	Particulars As at March 31, 2021	As at March 31, 2020
Contingent liabilities		
Claims against the Company not acknowledged as debt:	NIL	NIL
Commitments	NIL	NIL
Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL

HVS Construction Materials Pvt. Ltd.

Managing Director



HVS Construction Materials Pvt. Ltd.

J. Jamini Devi  
Chairman

11. Estimation of uncertainties relating to the global health pandemic from COVID-19

The novel coronavirus (COVID-19) pandemic continues to spread rapidly across the globe including India. On March 11, 2020, the COVID-19 outbreak was declared a global pandemic by the World Health Organization. COVID-19 has taken its toll on not just human life, but business and financial markets too. Various governments have introduced a variety of measures to contain the spread of the virus. The Indian government had announced countrywide lockdown. In this nation-wide lock-down period, though all the services across the nation were suspended (except the specified essential services), some establishments including securities market intermediaries could operate and were exempted from the lock-down. The management has assessed the potential impact of the COVID-19 on the Company. Based on the current assessment, the management is of the view that impact of COVID 19 on the operations of the Company and the carrying value of its assets and liabilities is not likely to be material

12. Previous year figures have been regrouped /rearranged wherever necessary.

Signature to notes 1 to 24

In terms of Our Separate Audit Report of Even Date Attached.

For S.L GANGWAL AND COMPANY

For HVS CONSTRUCTION MATERIALS (P)  
LTD.

Chartered Accountants



(MEHUL JAIN)  
PARTNER  
Membership No. 313107  
Registration No. 004649C

Place:- IMPHAL  
Date: 20/11/2021  
UDIN : 21313107AAACDG5456

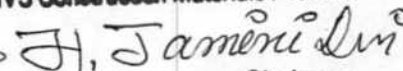


HVS Construction Materials Pvt. Ltd.

HVS Construction Materials Pvt. Ltd.

  
Managing Director

HUIDROM  
VIKRAMJIT  
SINGH  
Director  
DIN: 02530820

  
Chairman

JAMINI DEVI  
HUIDROM Director  
DIN: 02530829