



INDEPENDENT AUDITOR'S REPORT

To the Members of
M/S. White Marlin Buildcon Limited
(Formerly Known as "Ansal SEZ Projects Limited")

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of M/s. White Marlin Buildcon Limited (Formerly known as "Ansal SEZ Projects Limited") ("the Company"), which comprise the Balance Sheet as at 31st March 2024, the statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash Flow for the year ended, and Notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory notes for the year ended on that date (herein after referred to as "standalone Ind AS financial statements").

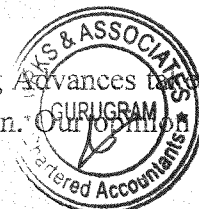
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, and 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.

Emphasis on Matter:

We draw attention to Note-29 of Notes to Accounts regarding Advances taken and given for purchase of land are Interest free advances and matters therein. Our opinion is not modified in respect of this matter.



White Marlin Buildcon Limited

Audit Report on Consolidated Financial Statements for the period ended on 31st March 2024

Responsibilities of Management and those charged with the Governance for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Consolidated Ind AS financial statements that give a true and fair view of the financial position, financial performance and cash flows change in equity of the company of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with relevant Rules thereunder.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Consolidated Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated 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



White Marlin Buildcon Limited

Audit Report on Consolidated Financial Statements for the period ended on 31st March 2024

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.
- 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 Consolidated Financial Statements of the Company 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 Branch 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 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.

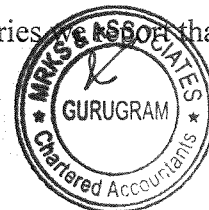
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. With respect to matters specified in paragraph 3 (xxi) and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order" or "CARO"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, according to the information and explanations given to us and based on the CARO reports issued by the respective auditors of companies included in the consolidated financial statements, to which reporting under CARO is applicable, we report as under.

There is no qualification or adverse remark by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

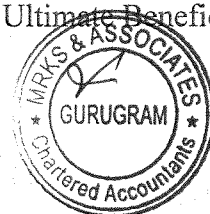
2. As required by Section 143 (3) of the Act, based on our audit and on the considerations of the reports of the separate financial statements of the subsidiaries, we report that:



White Marlin Buildcon Limited

Audit Report on Consolidated Financial Statements for the period ended on 31st March 2024

- (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 consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) The matter described in Emphasis of Matter paragraph above, in our opinion, does not have an adverse effect on the functioning of the Company.
- (f) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure I” to this report;
- (h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has no pending litigation as at 31st March 2024.
 - ii. the Company is not required to make any provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
 - iii. The Company is not required to transfer any amount to the Investor Education and Protection Fund.
 - iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



White Marlin Buildcon Limited

Audit Report on Standalone Financial Statements for the period ended on 31st March'2024

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

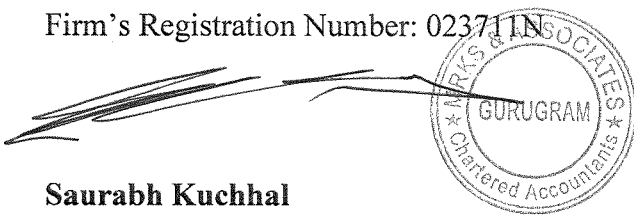
v. No dividend has been declared or paid during the year by the Company.

vi. The reporting under Rule 11(g) of the companies (Audit and Auditors) Rules, 2014 is applicable from 1st April, 2023. Based on our examination, which includes test checks, the company has used the accounting software for maintaining its books of account which has a feature of recording audit trail / edit log facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during thr course of our audit we did not come across any instance of audit trail feature being tampered.

For **MRKS AND ASSOCIATES**

(Chartered Accountants)

Firm's Registration Number: 023711N



Saurabh Kuchhal

(Partner)

Membership Number: 512362

UDIN: 24512362BKFCFC7727

Place: Gurgaon

Date: 16.05.2024

White Marlin Buildcon Limited

Audit Report on Consolidated Financial Statements for the period ended on 31st March 2024

Annexure - 1 to the Auditors' Report

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

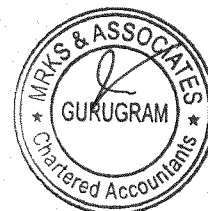
We have audited the internal financial controls over financial reporting of M/s. **White Marlin Buildcon Limited (Formerly known as "Ansal SEZ Projects Limited")** ("the Company") as of 31st March 2024 in conjunction with our audit of the Consolidated Ind AS financial statements of the Company for the 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 ("ICAI"). 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.



White Marlin Buildcon Limited

Audit Report on Consolidated Financial Statements for the period ended on 31st March 2024

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 judgment, including the assessment of the risks of material misstatement of the Consolidated Ind AS financial statements, whether due to fraud or error.

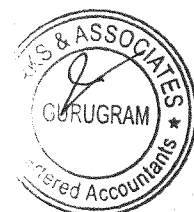
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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.



White Marlin Buildcon Limited

Audit Report on Standalone Financial Statements for the period ended on 31st March'2024

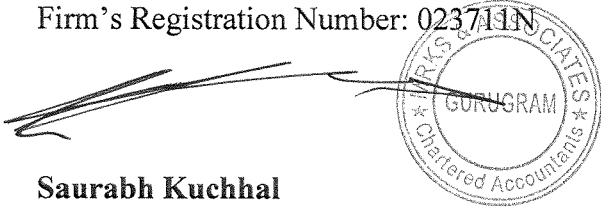
Opinion

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 31st March 2024, 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.

For **MRKS AND ASSOCIATES**

(Chartered Accountants)

Firm's Registration Number: 023711N



Saurabh Kuchhal

(Partner)

Membership Number: 512362

UDIN: 24512362BKFCFC7727

Place: Gurgaon

Date: 16.05.2024

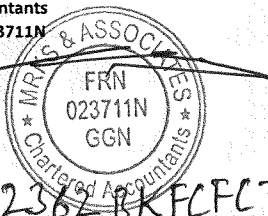
WHITE MARLIN BUILDCON LIMITED
(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)
CIN - U70102DL2007PLC158578
BALANCE SHEET AS AT MARCH 31, 2024
(Unless otherwise stated all amount are in INR '000)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
ASSETS			
(1) Non - current assets			
(a) Property, plant and equipment			
(b) Capital work - in - progress			
(c) Goodwill			
(d) Other intangible assets			
(e) Financial assets			
(i) Investments	3	500.00	500.00
(ii) Trade receivables			
(iii) Loans			
(iv) Bank Balances			
(v) Others		-	-
(f) Other non - current assets		-	-
(g) Deferred tax assets (net)		-	-
		<u>500.00</u>	<u>500.00</u>
(2) Current assets			
(a) Inventories	4	5,583.07	5,583.07
(b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables			
(iii) Cash and cash equivalents	5	10.34	12.58
(iv) Loans			
(v) Bank Balances			
(vi) Other Financial Assets	6	10.00	10.00
(c) Current tax assets (net)		-	-
(d) Other current assets	7	8,99,466.08	8,99,466.08
		<u>9,05,069.50</u>	<u>9,05,071.74</u>
(e) Non Current assets held for sale			
		<u>9,05,069.50</u>	<u>9,05,071.74</u>
Total assets		<u>9,05,569.50</u>	<u>9,05,571.74</u>
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	8	1,000.00	1,000.00
(b) Other equity	9	8,70,263.19	8,71,579.52
		<u>8,71,263.19</u>	<u>8,72,579.52</u>
LIABILITIES			
(1) Non - current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	20,000.00	18,283.13
(ii) Trade payables			
(iii) Other financial liabilities			
(b) Deferred Revenue/Income			
(c) Provisions			
(d) Deferred tax liabilities (net)	11	-	446.39
(e) Other non-current liabilities			
		<u>20,000.00</u>	<u>18,729.52</u>
(2) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	-	-
(ii) Trade payables			
(iii) Other financial liabilities	12	387.64	344.04
(b) Other current liabilities	13	13,918.66	13,918.66
(c) Provisions	14	-	-
		<u>14,306.30</u>	<u>14,262.70</u>
Total Equity & Liabilities		<u>9,05,569.50</u>	<u>9,05,571.74</u>

As per our Report of even date
For MRKS & Associates
Chartered Accountants
Firm Reg. No. 023711N

For and on behalf of the Board of
White Marlin Buildcon Limited

Saurabh Kuchhal
(Partner)
M. No. 512362
UDIN: 24512362-BKFCFC7727
Place: Gurgaon
Date: 16-May-2024



Rajesh Sagar
Director
DIN-09262991

Mandeep Hamal
Director
DIN-09263084

(Handwritten signatures of Rajesh Sagar and Mandeep Hamal)

WHITE MARLIN BUILDCON LIMITED

(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024*(Unless otherwise stated all amount are in INR '000)*

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
I Revenue from operations			
II Other income	15	-	1.70
III Total income (I + II)		-	1.70
IV Expenses			
Cost of materials consumed		-	-
Purchases of stock - in - trade		-	-
Changes in inventories of finished goods, stock - in - trade and work - in - progress		-	-
Employee benefits expenses		-	-
Finance costs	16	1,736.88	1,587.96
Depreciation and amortization expenses		-	-
Other expenses	17	25.84	4,89,686.11
Total expenses		1,762.72	4,91,274.07
V Profit / (loss) before exceptional items and tax (I - IV)		(1,762.72)	(4,91,272.38)
VI Exceptional items		-	-
VII Profit / (loss) before tax (V - VI)		(1,762.72)	(4,91,272.38)
VIII Tax expense			
(1) Current tax	18	-	-
(2) Deferred tax (Reversal of DTL)	18	(446.39)	(407.67)
		(446.39)	(407.67)
IX Profit / (loss) from continuing operations (VII - VIII)		(1,316.33)	(4,90,864.71)
X Profit / (loss) from discontinued operations (VII - VIII)		-	-
XI Tax expense of discontinued operations		-	-
Profit / (loss) from discontinued operations (after tax) (X - XI)		-	-
XII		-	-
XIII Profit / (loss) for the period (IX + XII)		(1,316.33)	(4,90,864.71)
XIV Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XV Total comprehensive income for the period (XIII + XIV)		(1,316.33)	(4,90,864.71)
XVI Earnings per equity share (for continuing operations)			
(1) Basic	19	(13.16)	(4,908.65)
(2) Diluted	19	(13.16)	(4,908.65)
XVII Earnings per equity share (for discontinued operations)			
(1) Basic		-	-
(2) Diluted		-	-
XVIII Earnings per equity share (for discontinued & continuing operations)			
(1) Basic	19	(13.16)	(4,908.65)
(2) Diluted	19	(13.16)	(4,908.65)

As per our Report of even date

For MRKS & Associates

Chartered Accountants

Firm Reg. No. 023711N

Saurabh Kuchhal

(Partner)

M. No. 512362

UDIN: 24512362

Place: Gurgaon

Date: 16-May-2024



For and on behalf of the Board of

White Marlin Buildcon Limited

Rajesh Sagor

Director

DIN-09262991

Mandeep Hamal

Director

DIN-09263084

WHITE MARLIN BUILDCON LIMITED

(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Unless otherwise stated all amount are in INR '000)

Particulars	For Year ended March 31, 2024	For Year ended March 31, 2023
A. Cash flow from operating activities		
Profit/(loss) before tax	(1,316.33)	(4,90,864.71)
Adjustments for:		
Tax Expense		
Depreciation expense		
Employee Benefits		
Finance costs		
Interest income		
Liabilities / provisions no longer required written back		
Share of loss from AOPs		
CPPS Equity Adjustment		-
Operating profit/(loss) before working capital changes	<u>(1,316.33)</u>	<u>(4,90,864.71)</u>
Changes in working capital:		
Adjustments for (increase)/decrease in operating assets:		
Inventories	-	-
Trade receivables		
Long-term loans and advances		
Short-term loans and advances		
Other financial Assets-Current	-	-
Other financial Assets-Non-current		
Other Non- current assets		
Other current assets	-	4,89,719.22
Adjustment due to IND AS		
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables		
Other Non-current financial liabilities		
Other Current financial liabilities	43.60	(18.87)
Non-current liabilities	1,270.48	1,160.30
Other Current liabilities	-	-
Long-term provisions		
Short-term provisions		
Cash generated from/(used in) operations	<u>(2.24)</u>	<u>(4.07)</u>
Net income tax paid	-	-
Net cash flow from operating activities - (A)	<u>(2.24)</u>	<u>(4.07)</u>
B. Cash flow from investing activities		
Capital expenditure on fixed assets (including capital work-in-progress and capital advances)		
(Increase)/decrease in bank balances not considered as cash and cash equivalents	-	-
- Placed during the year		
- Matured during the year		
Interest received		
Net cash flow used in investing activities - (B)	<u>-</u>	<u>-</u>
C. Cash flow from financing activities		
Dividend paid	-	-
Proceeds from other short-term borrowings	-	-
	<u>-</u>	<u>-</u>
D. Net increase / (decrease) in Cash and cash equivalents (A+B+C)	<u>(2.24)</u>	<u>(4.07)</u>
E. Cash and cash equivalents at the beginning of the year	<u>12.58</u>	<u>16.66</u>
F. Cash and cash equivalents at the end of the year	<u>10.34</u>	<u>12.58</u>

As per our Report of even date

For MRKS & Associates

Chartered Accountants

Firm Reg. No. 023711N

Saurabh Kuchhal
(Partner)

M. No. 512362

UDIN: 24512362BKFCFC7727

Place: Gurgaon

Date: 16-May-2024

For and on behalf of the Board of

White Marlin Buildcon Limited

Rajesh Sagar

Director

DIN-09262991

Mandeep Hamal

Director

DIN-09263084

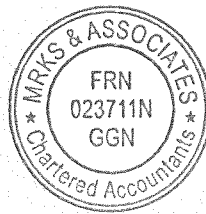
White Marlin Buildcon Limited
Statement of Change in equity as at March 31, 2024
(Unless otherwise stated all amount are in INR '000)

A. Equity Share Capital

Particulars	As at April 01, 2022	Changes in equity 2022-23	As at March 31, 2023	Changes in equity 2023-24	As at March 31, 2024
Equity Share Capital	1,000.00	-	1,000.00	-	1,000.00
	1,000.00	-	1,000.00	-	1,000.00

B. Other Equity

Particulars	Equity component of compound financial instrument	Security Premium	Reserve & Surplus		Other Comprehensive Income	Total Other Equity
			General Reserve	Retained Earning		
As on 01st April 2022	6,024.43	13,62,999.74	-	(6,579.94)	-	13,62,444.23
Adjustment in Reserve (DTL)			-	-		-
Profit/(Loss) for the year	-		-	(4,90,864.71)	-	(4,90,864.71)
Other Comprehensive Income	-		-	-	-	-
Total	6,024.43	13,62,999.74	-	(4,97,444.65)	-	8,71,579.52
Interim Dividend				-		-
Dividend Distribution Tax				-		-
As at 31st March 2023	6,024.43	13,62,999.74	-	(4,97,444.65)	-	8,71,579.52
Balance as at 01st April 2023	6,024.43	13,62,999.74		(4,97,444.65)		8,71,579.52
Other Equity adjustment (CCCPS)	-					-
Adjustment in Reserve (DTL)				-		-
Profit/(Loss) for the year	-		-	(1,316.33)	-	(1,316.33)
Other Comprehensive Income	-		-	-	-	-
Total	6,024.43	13,62,999.74	-	(4,98,760.97)	-	8,70,263.19
Interim Dividend				-		
Dividend Distribution Tax				-		
Add during the year						
As at 31st March 2024	6,024.43	13,62,999.74	-	(4,98,760.97)	-	8,70,263.19



WHITE MARLIN BUILDCON LIMITED

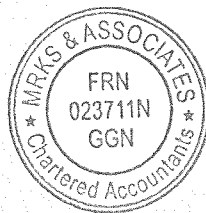
(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024

*(Unless otherwise stated all amount are in INR '000)***3. Investments**

Particulars	Non - current	Current	Non - current	Current
	As at	As at	As at	As at
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
A SHARES IN COMPANIES				
Equity Shares - Unquoted				
Trade	-	-	-	-
Other Than Trade				
Share Haridham Colonizers Ltd	500.00	-	500.00	-
B SHARES IN SUBSIDIARY COMPANIES	-	-	-	-
a. Equity Shares - Unquoted	-	-	-	-
b. Others - Unquoted	-	-	-	-
C SHARES IN JOINT VENTURE COMPANIES	-	-	-	-
a. Equity Shares - Unquoted	-	-	-	-
b. Others-Unquoted	-	-	-	-
D. DEBENTURES IN SUBSIDIARY COMPANIES	-	-	-	-
UNQUOTED	-	-	-	-
C OTHER INVESTMENT	-	-	-	-
A IN THE CAPITAL OF PARTNERSHIP FIRM	-	-	-	-
Total	500.00	-	500.00	-

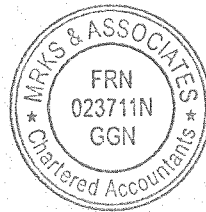


WHITE MARLIN BUILDCON LIMITED
(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)
CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024
(Unless otherwise stated all amount are in INR '000)

4. Inventories

Particulars	As at	As at
	March 31, 2024	March 31, 2023
Raw Material		
Land	5,583.07	5,583.07
work in progress	-	-
Finished Goods	-	-
Total	5,583.07	5,583.07



WHITE MARLIN BUILDCON LIMITED

(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024

(Unless otherwise stated all amount are in INR '000)

5. Cash & cash equivalents

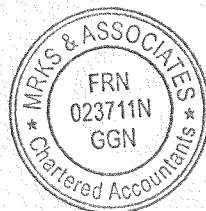
Particulars	Non - current		Current	
	As at		As at	
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
Balances with banks				
- in Current Accounts	-	10.34	-	12.58
Cheques, drafts on hand	-	-	-	-
Cash on hand	-	-	-	-
Total	-	10.34	-	12.58

6. Other financial assets

Particulars	Non - current		Current	
	As at		As at	
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
Claim Receivables from				
- Banks	-	-	-	-
- Insurance Companies	-	-	-	-
Interest receivable	-	-	-	-
Earnest Money Deposit	-	-	-	-
Forward Contract/Ind AS 32	-	-	-	-
Security Deposits	10.00	-	10.00	-
Others	-	-	-	-
Total	10.00	-	10.00	-

7. Other assets

Particulars	Non - current		Current	
	As at		As at	
	March 31, 2024	March 31, 2024	March 31, 2023	March 31, 2023
Capital Advances	-	-	-	-
Advances other than Capital Advances -				
- Advances to employees	-	-	-	-
- Advances to suppliers	-	-	-	-
- Advances to Related Parties	-	7,72,226.08	-	7,72,226.08
- Advances to Others	-	1,26,700.00	-	1,26,700.00
- Others	-	-	-	-
Prepaid Expenses	-	-	-	-
Others	-	-	-	-
- Stamp In Hand	-	540.00	-	540.00
-TDS Receivable	-	-	-	-
Total other assets	-	8,99,466.08	-	8,99,466.08



WHITE MARLIN BUILDCON LIMITED

(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024

(Unless otherwise stated all amount are in INR '000)

8. Share capital

Particulars	As at	
	March 31, 2024	March 31, 2023
Authorised		
1,00,000 Equity Shares of Rs. 10/- each	1,000	1,000
Issued		
1,00,000 Equity Shares of Rs. 10/- each	1,000	1,000
Subscribed & Fully Paid up		
1,00,000 Equity Shares of Rs. 10/- each	1,000	1,000
Total	1,000	1,000

(a) Terms/rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of Rs.10/- each. Each holder of Equity Shares is entitled to one vote per shares. The dividend proposed by the Boards of Directors is subject to the approval of the shareholders in the ensuing Annual General meeting. In the event of liquidation of the company, the holders of Equity Shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

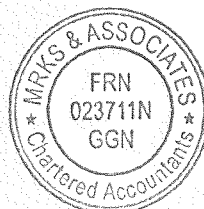
Aggregate number of bonus shares issued, during the period of five years immediately preceding the reporting period: Nil

(b) Reconciliation of the Shares outstanding at the beginning and at the end of reporting period are as below:

Particulars	As at March 31, 2024		As at March 31, 2023	
	No of Shares	Amount	No of Shares	Amount
Equity shares outstanding at the beginning of the year	1,00,000	1,000.00	1,00,000	1,000.00
Equity shares issued during the year	-	-	-	-
Equity shares outstanding at the end of the year	1,00,000	1,000.00	1,00,000	1,000.00

(c) Details of Shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2024		As at March 31, 2023	
	No. of Shares	Percentage	No. of Shares	Percentage
Equity Shares				
Ansal Properties & Infrastructure Ltd	90,000	90%	90,000	90%
Aravali Buildtech Private Limited	10,000	10%	10,000	10%



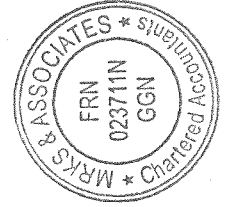
WHITE MARLIN BUILDCON LIMITED
(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)
CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024

(Unless otherwise stated all amount are in INR '000)

9. Other equity

Particulars	Equity component of compound	Security Premium	Reserve & Surplus		Other Comprehensive Income	Total Other Equity
			General Reserve	Retained Earning		
As on 01st April 2022	6,024.43	13,62,999.74	-	(6,579.94)	-	13,62,444.23
Adjustment in Reserve (DTL) Profit/(Loss) for the year	-	-	-	(4,90,864.71)	-	(4,90,864.71)
Other Comprehensive Income	-	-	-	-	-	-
Total	6,024.43	13,62,999.74	-	(4,97,444.65)	-	8,71,579.52
Interim Dividend						
Dividend Distribution Tax						
As at 31st March 2023	6,024.43	13,62,999.74	-	(4,97,444.65)	-	8,71,579.52
Balance as at 01st April 2023	6,024.43	13,62,999.74		(4,97,444.65)		8,71,579.52
Other Equity adjustment (CCCPs)						
Adjustment in Reserve (DTL) Profit/(Loss) for the year	-	-	-	(1,316.33)	-	(1,316.33)
Other Comprehensive Income	-	-	-	-	-	-
Total	6,024.43	13,62,999.74	-	(4,98,760.97)	-	8,70,263.19
Interim Dividend						
Dividend Distribution Tax						
Add during the year						
As at 31st March 2024	6,024.43	13,62,999.74	-	(4,98,760.97)	-	8,70,263.19



WHITE MARLIN BUILDCON LIMITED
(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)
CIN - U70102DL2007PLC158578
NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024
(Unless otherwise stated all amount are in INR '000)

10. Borrowings

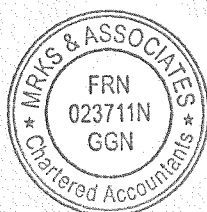
Particulars	Non - Current		Current	
	As at		As at	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Preference Shares				
- CCCPS	20,000.00	-	18,283.13	-
Term Loan from banks				
- Secured	-	-	-	-
Term Loan from other parties				
- Secured	-	-	-	-
Loans repayable on demand from banks				
- Secured	-	-	-	-
Loans repayable on demand from Related parties				
- Unsecured	-	-	-	-
Export Bill Discounting				
- Unsecured	-	-	-	-
Book overdraft	-	-	-	-
Total	20,000.00	-	18,283.13	-

11. Deferred tax assets / liabilities (net)

Particulars	As at	As at
	March 31, 2024	March 31, 2023
Deferred tax assets		
MAT Available	-	-
Deferred tax liabilities		
	-	446.39
Net deferred tax assets / liabilities	-	(446.39)

12. Other financial liabilities

Particulars	Non - current		Current	
	As at		As at	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Current maturities of long term debt	-	-	-	-
Current Maturities of Deferred Payment Liabilities	-	-	-	-
Advance from Customer	-	-	-	-
Other Liabilities for Expenses	-	-	-	-
Application money received for allotment of securities to the extent refundable and interest accrued thereon	-	-	-	-
Unpaid Matured deposits and interest accrued thereon	-	-	-	-
Unpaid Dividend	-	-	-	-
Dividend Payable	-	-	-	-
Other Payables	-	-	387.64	344.04
Total	-	-	387.64	344.04

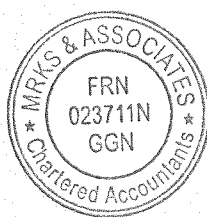


13. Other liabilities

Particulars	Non - current		Current	
	As at		As at	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Security Deposits under scheme	-	-	-	-
Advance				
- Advance From Holding	-	-	-	-
- Advance From Customers	-	-	-	-
- Advance From Others	-	-	-	-
- Others	-	4,650.00	-	4,650.00
Advance from Related Parties	-	9,268.66	-	9,268.66
Statutory Payables				
- Sales Tax payables	-	-	-	-
- PF & ESI payables	-	-	-	-
- TDS/TCS payables	-	-	-	-
- Others	-	-	-	-
Outstanding liabilities	-	-	-	-
Total	-	13,918.66	-	13,918.66

14. Provisions

Particulars	Non - current		Current	
	As at		As at	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Provision for Income Tax	-	-	-	-
Total	-	-	-	-



WHITE MARLIN BUILDCON LIMITED

(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024

(Unless otherwise stated all amount are in INR '000)

15. Other income

Particulars	As at March 31, 2024	As at March 31, 2023
Interest income	-	-
Dividend income from others	-	-
Other non - operating income (net of expenses)	-	-
Share of profit	-	-
Amount Written Back	-	1.70
Total	-	1.70

16. Finance costs

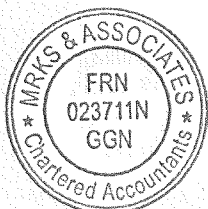
Particulars	As at March 31, 2024	As at March 31, 2023
Interest	1,736.88	1,587.96
Other borrowing costs (specify nature)	-	-
Bank Charges	-	-
Total	1,736.88	1,587.96

17. Other expense

Particulars	As at March 31, 2024	As at March 31, 2023
Legal & Profesional Exp.	23.60	23.60
Bank Charges	2.24	4.07
Filing Fee	-	-
Interest on TDS	-	-
Misc. Expenses	-	-
Written Off	-	4,89,658.44
Total	25.84	4,89,686.11

18. Tax expense

Particulars	As at March 31, 2024	As at March 31, 2023
Current tax	-	-
Deferred tax	(446.39)	(407.67)
Total	(446.39)	(407.67)



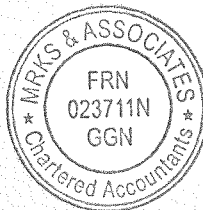
WHITE MARLIN BUILDCON LIMITED

(FORMELY KNOWN AS ANSAL SEZ PROJECTS LIMITED)

CIN - U70102DL2007PLC158578

NOTES TO THE FINANCIAL STATEMENTS AS AT MARCH 31, 2024*(Unless otherwise stated all amount are in INR '000)***19. Earnings per share**

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
Net profit/ (loss) as per Statement of Profit & Loss (for calculation of basic EPS)		(1,316.33)	(4,90,864.71)
Dividend on OCPS/ Redeemable Preference Share		-	-
Net profit used in the calculation of Basic Earning per Share (as above)		(1,316.33)	(4,90,864.71)
Net profit for calculation of diluted EPS		(1,316.33)	(4,90,864.71)
Continuing operations			
Net profit for as per Statement of Profit & Loss (calculation of basic EPS)		(1,316.33)	(4,90,864.71)
Net profit as above		(1,316.33)	(4,90,864.71)
Net profit for calculation of diluted EPS		(1,316.33)	(4,90,864.71)
Weighted average number of equity shares in calculating basic EPS		1,00,000	1,00,000
Effect of dilution:			
Convertible bonds		-	-
Weighted average number of equity shares in calculating diluted EPS		-	-
Basic earning per share		(13.16)	(4,908.65)
		(13.16)	(4,908.65)



20. The Company does not have any employee, Ind AS-19 on "Employee Benefit" is not applicable.

21. Ind AS – 108 relating to "Operating Segment" is not applicable as the company has only one segment i.e. real estate business.

22. Related Party Disclosure

(i) Holding Company

Ansal Properties & Infrastructure Ltd.

Transactions/ Outstanding balances

	Year ended March 31, 2024 (Amount in Rs. '000)	Year ended March 31, 2023 (Amount in Rs. '000)	March 31, 2023 (Amount in Rs. '000)
Receivable/(Payable) as at the year end	2,55,987.82		2,55,987.82
Equity as at the year end	900.00		900.00
Preference Share capital as at the year end	20,000.00		20,000.00
Amount Received	-		(2,55,987.82)

(ii) Subsidiaries

Haridham Colonizers Ltd.

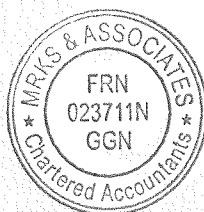
Transactions/ Outstanding balances

	Year ended March 31, 2024 (Amount in Rs. '000)	Year ended March 31, 2023 (Amount in Rs. '000)	March 31, 2023 (Amount in Rs. '000)
Outstanding balances			
Advances for Purchase of land/(Payable) as at the year end	(9,259.00)		(9,259.00)
Investment in Equity Share capital as at the year end	500.00		500.00
Security deposit Paid as at year end	-		-
Amount Paid	-		-

(iii) Associate companies

Transactions/ Outstanding balances

	Year ended March 31, 2024 (Amount in Rs. '000)	Year ended March 31, 2023 (Amount in Rs. '000)	March 31, 2023 (Amount in Rs. '000)
Outstanding balances			
Receivable/(Payable) as at the year end	5,16,238.26		5,16,238.26
Dreams Infracon Ltd.	16,701.55		16,701.55
Effulgent Realtors Ltd.	-		-
Mangal Murthi Realtors Ltd.	4,491.14		4,491.14
Sukhdham Colonizers Ltd.	17,837.57		17,837.57
Ansal Condominium Ltd.	20,000.00		20,000.00
Ansal Hi Tech Townhship Ltd.	-		-
Ansal Landmark Townships P. Ltd.	1,14,038.00		1,14,038.00
Delhi Towers & Estates Pvt. Ltd.	9,650.00		9,650.00
Delhi Towers Ltd.	3,27,500.00		3,27,500.00
Katra Real Estates Pvt. Ltd.	-		-
Star Facilities Management Ltd.	5,620.00		5,620.00
ATS-Dreams Infracon Ltd.	100.00		100.00
ATS-Effulgent Realtors Ltd.	100.00		100.00
ATS-Mangalmurthi Realtors Ltd.	100.00		100.00
ATS-Sukhdham Colonizers Ltd.	100.00		100.00



23. Contingent Liability

The Company has entered into agreements with other companies (called Developer Company), whereby out of Interest free funds provided/to be provided by the Developer Company, the company has acquired/will acquire lands to be developed by the Developer Company. The constructive possession of such lands remains with the Developer Company, for variation, if any, in the area owned by the company, accountability lies with the Developer Company. In terms of the agreement, the company is entitled to a fixed amount per acre sold/booked and all other risks, liabilities and responsibilities remains with the Developer Company. The land purchased under the aforesaid agreement, are mortgage in favour of Developer Company's lender against the secured loan taken by them, details of which are as under:

(i) The company has provided equitable mortgage of land measuring 2.9924 acres situated in sector 67 and/or sector 67A, Gurgaon, Haryana in favour of Xander Finance Private Limited to secure Rs. 160 Crore by creating (a) rights , title , interest , benefits ,claims , demands of any nature whatsoever in respect of Project 2 Land (b) pledge of upto 20% shares of the company.

(ii) The company has provided equitable mortgage of land measuring 8.484 acres situated in sector 67 and/or sector 67A, Gurgaon, Haryana in favour of IL&FS Trust Company Limited (herein referred as debenture trustee) to secure Rs. 65 Crore rated, listed, secured, redeemable, non convertible debentures allotted by M/s New Look Builders & Developers Pvt. Ltd. to GreenWell Ventures Limited (herein referred as debenture holder)

(iii) The company has provided equitable mortgage of land measuring 8.484 acres situated in sector 67 and/or sector 67A, Gurgaon, Haryana in favour of IL&FS Trust Company Limited (herein referred as debenture trustee) to secure Rs. 100 Crore rated, listed, secured, redeemable, non convertible debentures allotted by M/s New Look Builders & Developers Pvt. Ltd to M/s Clear Horizon Investment PTE Limited (herein referred as debenture holder)

There are no other contingent liability as on March 31, 2024.

24. Audit Fee

Payment to Auditors (inclusive of GST)

(Amount in Rs. '000)

Particulars	2023-24	2022-23
Audit Fee	23.60	23.60
Limited Review	-	-
For Certification/ other Services	-	-

25. Amount due to Micro, Small and medium Enterprises.

There are no Micro and Small Scale Business Enterprises to whom the company overdues, which are outstanding for more than 45 days as at March 31st 2024. This information as required to be disclosed under the Micro , Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company. Therefore, the prescribed disclosures for liability of interest on overdue payment have not been given.

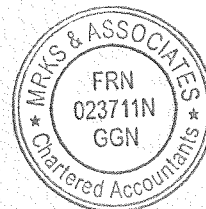
26. During the previous financial year Rs. 4,896.19 lakhs has been written off from balance outstanding from Ansal Hi-Tech Township Limited due to non receipt of amount since long & considering the fact of financial inability to pay. The balance amount of Rs. 2,559.88 lakhs has been transferred to Ansal Properties & Infrastructure Limited on request of Ansal Hi-Tech Township Limited and duly acceptance by Ansal Properties & Infrastructure Limited.

27. Deferred Tax Assets

Deferred Tax Assets has not been recognised in view of reversal of the same in the near future.

28. Income in foreign exchange-Nil (Previous Year-Nil)

Expenditure in foreign currency-Nil (Previous Year-Nil)



29. As per Development Agreement, advance given and taken for land purchase are interest free. Due to Land Ceiling Act, company can not purchase land more than the limit specified in the said act. Advances for purchase of Land received from Related Parties/ other parties are further given as advance for purchase of Land to Related Parties/other parties. Due to slow down in Real Estate market, company has put on hold the plan for purchase of land. However, the balance given and taken are outstanding as on the balance sheet date.

30. Ratio Analysis

Particulars	FY 2023-24	FY 2022-23	% Change	Remarks on change
Current Ratio	63.26	63.46	-0.31%	NA
Debt Equity Ratio	0.02	0.02	9.56%	NA
Debt Service Coverage Ratio	(0.00)	(24.64)	-100.00%	Due to decrease in loss
Return on Equity Ratio	(0.00)	(0.56)	-99.73%	Due to decrease in loss
Inventory Turnover Ratio	-	-	-	NA
Trade Receivable Turnover Ratio	-	-	-	NA
Trade Payable Turnover Ratio	-	-	-	NA
Net Capital Turnover Ratio	-	0.00	-	NA
Net Profit Ratio	-	-	-	NA
Return on Capital employed	(0.00)	(0.56)	-99.99%	Due to decrease in loss
Return on Investment	-	-	-	NA

31. Previous year figures

Figures of the previous year have been regrouped /reclassified wherever considered necessary to confirm to current year classification.

As per our Report of even date

For MRKS & Associates
Chartered Accountants
Firm Reg. No. 023711N

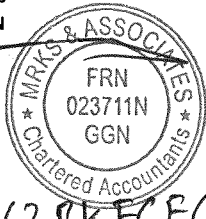
Saurabh Kuchhal
(Partner)

M. No. 512362

UDIN: 24512362BKFCFC7727

Place: Gurgaon

Date: 16-May-2024



For and on behalf of the Board of
White Marlin Buildcon Limited

Rajesh Sagar
Rajesh Sagar
Director
DIN-09262991

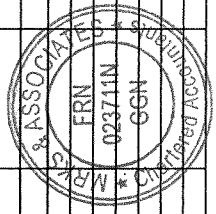
Mandeep Hamal
Mandeep Hamal
Director
DIN-09263084

WHITE MARLIN BUILDCON LTD.

Note : 22

Details of significant transactions with the related parties for FY ended 31.03.2024 (Standalone)

Sl.	Particulars	Name	Parent Company	Enterprises under Control / Significant Influence of KMP of Parent company	Subsidiary (Incl. Step Down subsidiary)	Fellow Subsidiaries	Key Management Personnel of Parent Company	Relatives of Key Management Personnel of Parent Company	Joint Ventures	Total March 31, 2024	Total March 31, 2023
	Transactions made during the year										
1.	Remuneration / Salary	Mr. Rajesh Sagar Mr. Mandeep Hamal Mr. Shashi Kumar Total									
2.	Advances Returned by	Ansal Properties & Infrastructure Ltd Total									
3.	Advances Given to	Ansal Condominium Ltd. Ansal Properties & Infrastructure Ltd Ansal Landmark Township Pvt. Ltd. Delhi Towers & Estate Pvt. Ltd. Delhi Towers Ltd. Dreams Infracon Ltd. Mangal Murthi Realtors Ltd. Star Facility Management Ltd. Sukhdham Colonizers Ltd. Total									
4.	Advances Returned Back to	Ansal Hi-Tech Townships Ltd. Total									
5.	Advances Received during the period	Haridham Colonizers Ltd.									
	Advances Received during the period	Ansal Townships Infrastructure Ltd.									
	Advances Received during the period	Ansal Properties & Infrastructure Ltd Total									60,775
6.	Bad Debts & Amount written off	Ansal Hi-Tech Townships Ltd. Ansal Properties & Infrastructure Ltd Total									60,775 48,96,19,215 39,225 48,96,58,440
7.	Customer/ Creditors Balance Transfer to (Payable)										
8.	Customer/ Creditors Balance T/F from (Receivable)										
9.	Adjustment/ Transfer of Balances (Receivable by)	Ansal Properties & Infrastructure Ltd Total									25,60,87,822
10.	Adjustment/ Transfer of Balances (Payable by)	Ansal Hi-Tech Townships Ltd. Total									25,59,87,822
11.	Balance outstanding at the end of year	Ansal Condominium Ltd.				2,00,00,000				2,00,00,000	
	Advance Recoverable as at year end	Ansal Hi-Tech Townships Ltd. Ansal Properties & Infrastructure Ltd Ansal Landmark Township Pvt. Ltd. Delhi Towers & Estate Pvt. Ltd. Delhi Towers Ltd. Dreams Infracon Ltd. Mangal Murthi Realtors Ltd. Star Facility Management Ltd.				11,40,38,000 32,75,00,000 1,67,01,553 44,91,142 56,20,000				25,59,87,822 11,40,38,000 96,50,000 32,75,00,000 1,67,01,553 44,91,142 56,20,000	25,59,87,822 11,40,38,000 96,50,000 32,75,00,000 1,67,01,553 44,91,142 56,20,000



WHITE MARLIN BUILDCON LTD.

Note : 22

Details of significant transactions with the related parties for FY ended 31.03.2024 (Standalone)

Sl.	Particulars	Name	Parent Company	Enterprises under Control / Significant Influence of (KMP of Parent company)	Subsidiary (Incl. Step Down subsidiary)	Fellow Subsidiaries	Key Management Personnel of Parent Company	Relatives of Key Management Personnel of Parent Company	Joint Ventures	Total March 31, 2024	Total March 31, 2023
	Transactions made during the year										
		Sukhdham Colonizers Ltd.				1,78,37,567				1,78,37,567	1,78,37,567
		ATS -Dreams Infracon Ltd.				1,00,000				1,00,000	1,00,000
		ATS -Effulgent Realtors Ltd.				1,00,000				1,00,000	1,00,000
		ATS -Mangal Murthi Realtors Ltd.				1,00,000				1,00,000	1,00,000
		ATS -Sukhdham Colonizers Ltd.				1,00,000				1,00,000	1,00,000
		Total	25,59,87,822	96,50,000		50,65,88,262				77,22,26,084	77,22,26,084
12	Advance payable as at year end	Ansal Township Infrastructure Ltd. Haridham Colonizers Ltd.			92,59,000	9,660				9,660	9,660
		Total			92,59,000	9,660				92,68,660	92,68,660
13	Investments made and outstanding as at year end	Haridham Colonizers Ltd.			5,00,000					5,00,000	5,00,000
		Total			5,00,000					5,00,000	5,00,000
14	Corporate Guarantee given and amount outstanding as at year end										
		Total									

