Rate Contract for NB-IoT & 4G based

communication network for AMI

Particulars

टाटा पावर दिल्ली डिस्ट्रिब्यूशन लिमिटेड टाटा पावर एवं दिल्ली सरकार का संयुक्त उपक्रम

रजि. आफिस : एनडीपीएल हाउस, हडसन लाइन, किंग्सवे केम्प, दिल्ली-110009 TATA POWER-DDL फोन : 66112222, फैक्स : 27468042, इंमेल : TPDDL@tatapower-ddl.com CIN No. : U40109DL2001PLC111526, वेबसाइंट : www.tatapower-ddl.com

निविदा सूचना आमंत्रित Aug 31, 2023 टाटा पावर-डीडीएल निम्न मदों के लिए निविदाएं आमंत्रित करता है: बोली जमा कराने की

निविदा पूछताछ सं. अंतिम तारीख और समय लागत / धरोहर दस्तावेज निविदा खोलने कार्य का विवरण जमा राशि (रु) की बिक्री की तारीख और समय 22.09.2023:1530 Hrs. TPDDL/ENGG/ENQ/200001579/23-24 10.61 Crs/ 1.09.2023 22.09.2023;1600 Hrs RC for Supply of 500 KVA DTs 17,92,000 TPDDL/ENGG/ENQ/200001580/23-24 11.09.2023 22.09.2023;1600 Hrs 70 Lacs/ Rate Contract for LAN Works in 22.09.2023;1630 Hrs 1,75,000 TATA POWER-DDL TPDDL/ENGG/ENQ/200001581/23-24 25.78 Crs/ 1.08.2023 21.09.2023;1600 Hrs/

4,70,000

सम्पूर्ण निविदा एवं शुद्धिपत्र दस्तावेज हमारी वेबसाइट पर उपलब्ध

website www.tatapower-ddl.com→Vendor Zone → Tender / Corrigendum Documents Contracts - 011-66112222

21.09.2023;1630 Hrs



आईडीबीआई बैंक लिमिटेड; रिटेल रिकवरी, 8वीं तल, प्लेट बी, ब्लॉक 2, एनबीसीसी ऑफिस कॉम्पलेक्स, ईस्ट किदबई नगर, नई दिल्ली-110023 फोन नं.: 011-69297166, 69297163

वतीय आस्तिया के प्रतिभृतिकरण आर पुनानेमाण ओर प्रतिभृति हित का प्रवतन अधिानयम, 2002 के तहत ओर सुरक्षा हित (प्रवत-नियम, 2002 के नियम 3 के साथ पठित धारा 13(12) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए नोटिस दिया जाता है। बैंक ने निम्नलिखित कर्जदार / सह–कर्जदार / गारंटर को उनके नाम के सामने दी गई तारीख पर डिमांड नोटिस जारी किया है, जिसमें उक्त नोटिस की प्राप्ति की तारीख से साठ दिनों के भीतर राशि चुकाने के लिए कहा गया है। चूंकि, वे राशि चुकाने में विफल रहे, इसलिए उन्हें और आम तौर पर जनता को नोटिस दिया जाता है कि अधोहस्ताक्षरी ने उक्त नियमों के नियम 8 के साथ पठित अधिनियम की धारा 13(4) के

तहत उसे प्रदत्त शक्तियों का प्रयोग करते हुए उधारकर्ता के नाम के सामने उल्लिखित तिथियों पर नीचे वर्णित संपत्ति का कब्जा ले लिया है। विशेष रूप से उधारकर्ता, और सामान्य रूप से जनता को एतदद्वारा आगाह किया जाता है कि संपत्ति के साथ लेन–देन न करें। संपत्ति के साथ कोई भी लेन-देन उनके नाम के सामने दी गई राशि एवं भविष्य के ब्याज और उस पर लगने वाले शूल्क हेतू आईडीबीआई बैंक लिमिटेड के

प्रभार के अधान होगा.								
क्र. स.	/ गारंटर और संपत्ति के मालिक का नाम	मांग सूचना की तिथि	सांकेतिक कब्जे की तिथि	बंघक रखी हुई संपत्ति का विवरण	घारा 13(2) के तहत नोटिस में उल्लिखित बकाया राशि			
1.	श्री बलवान सिंह (''कर्जादार'') एवं श्रीमती कविता (''सह–कर्जदार'')			प्रथम तल, 7, एच—3, वाटिका इण्डिया नेक्स्ट, सेक्टर—82सी, गुरुग्राम, हरियाणा—122004	अढ़सठ मात्र) 10.03.2023 के अनुसार			
2. f ra	मैसर्स दिनोदिया इंटरप्राइजेज (प्रोपराइटर श्री सत्या नारायण शर्मा)		29.08.2023	929 / 5 / 22, शिव नगर / गाँधी नगर, गुरुग्राम—122001	रु. 29,08,241.87/- (रुपए उनतीस लाख आठ हजार दो सौ इक्तालिस तथा पैसे सत्तासी मात्र) 21.04.2023 के अनुसार			
िदिन	दिनांक: 29.08.2023, स्थान: नई दिल्ली हस्ता./-, प्राधिकृत अधिकारी, आईडीबीआई बैंक लिमिटेड							

AXIS BANK

रा संपत्ति केंद्रः एक्सिस बैक लिमिटेड, गीगाप्लेक्स, एनपीसी-1, तीसरी मजिल एमआईडीसी,एक्सिस बैक लिमिटेड ऐरोली नॉलेज पार्व रोड ऐरोली नवी मुंबई-400708, यहाँ भी :एक्सिस बैंक लिमिटेड, एक्सिस हाउस, टॉवर टी-2, दूसरी मंजिल, आई-14, सेक्टर-128, नोएडा एक्सप्रेसटे जेपी ग्रीन्स विशटाउन, नोएडा (यूपी) -201301,कॉर्पेरिट कार्यालयः 'एक्सिस हाउस', ब्लॉक- बी, बॉम्बे डाइंग मिल्स कंपाउंड, पांडुरंग बुधकर मार्ग वर्ली, मुंबई-400025, पंजीकृत कार्यालयः 'त्रिशूल', तीसरी मंजिल, समर्थेश्वर मंदिर के सामने, लॉ गार्डन, एलिसब्रिज, अहमदाबाद-380006

सरफेसी अधिनियम 2002 के तहत कब्जा-सूचना

के नाते और प्रतिभूति हित (प्रवर्तन) नियम 2002 के नियम 9 के साथ पठित धारा 13(12) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखि उधारकर्ता(ओं) / सह—उधारकर्ता (ओं) / गारंटर(रों) / गिरवीकता(ओं) को नोटिस में उल्लिखित राशि को उक्त नोटिस प्राप्त होने की तारीख से 60 दिनों के भीतर चव ाने के लिए मांग नोटिस जारी किया। उधारकर्ता(ओं)/सह—उधारकर्ता (ओं)/गारंटर(रों)/गिरवीकता(ओं)द्वारा राशि का भृगतान करने में विफल रहे,एतद्दवा उधारकर्ता(ओं) / सह–उधारकर्ता (ओं) / गारंटर(रों) / गिरवीकता(ओं) और आम जनता को नोटिस दिया जाता है कि अधोहस्ताक्षरी ने नीचे दी गई तारीखों पर उत्त नियमों के नियम 8 के साथ पठित उक्त अधिनियम की धारा 13(4) के तहत उसे प्रदत्त शक्तियों का प्रयोग करते हए नीचे वर्णित संपत्ति पर कब्जा कर लिया है उधारकर्ता(ओं) / सह—उधारकर्ता (ओं) / गारंटर(रों) / गिरवीकता(ओं) को विशेष रूप से और आम जनता को एतद्दवारा चेतावनी दी जाती है कि वे संपत्ति का लेन—दे न करें और संपत्ति के साथ कोई भी लेन–देन ऐक्सिस बैंक लिमिटेड के प्रभार के अधीन होगा। प्रतिभृति संपत्तियों को भुनाने के लिए उपलब्ध समय के संबंध अधिनियम की धारा 13के उप–धारा (8) के प्रावधानों के तहत उधारकर्ता(ओं)/सह–उधारकर्ता (ओं)/गारंटर(रों)/गिरवीकर्ता(ओं) का ध्यान आकर्षित किया जाता है **उधारकर्ता/सह-उधारकर्ता का नामः** 1.श्रीमती पूजा अरोड़ा पत्नी धीरज अरोड़ा,निवासी-हाउस नंबर-ई-573,तीसरी मंजिल, जीके-2, दिल्ली-110048, इसवे

शालोम, एन–10 पहली और दूसरी मंजिल,जीके–1, दिल्ली–110048, 2. श्री धीरज अरोडा, पुत्र पुरन चंद अरोडा, निवासी–मकान नंबर–ई–573, तीसरी मंजिल, जीके-2. दिल्ली-110048, इसके अलावा- श्री धीरज अरोड़ा,पुत्र पूरन चंद अरोड़ा, हाउस नंबर-3, सुल्तानपुर एस्टेट, मंडी रोड, दिल्ली-110030 संपत्ति का विवरण:- आवासीय कॉलोनी, जिसे ग्रेटर कैलाश, माग-II, नई दिल्ली के राजस्व संपदा के रूप में जाना जाता है, गांव बहापुर दिल्ली नगर निगम की सीमा के भीतर में स्थित भूमि क्रमांक 573, ब्लॉक-ई में छत के अधिकार के साथ सम्पूर्ण तीसरी मंजिल, माप क्षेत्र 400 वर्ग गज जिसमें एक सेवक कक्ष वे साथ-साथ संपत्ति के स्टिल्ट हिस्से में 2 कार पार्किंग के अधिकार के साथ-साथ 25: अविभाजित, अविभाज्य और अविभाज्य मालिकाना अधिकार शामिल हैं, और

अलावा—श्रीमती पूजा अरोडा पत्नी धीरज अरोडा, हाउस नंबर—3, सूल्तानपुर एस्टेट मंडी रोड, दिल्ली—110030,इसके अलावा—श्रीमती पूजा अरोडा (मालिक) ओम

मांग सचना की तिथिः कब्जे की तिथिः माग नोटिस में राशि (रु.) रु.4,71,32,756 /- (रुपये चार करोड़ इकहत्तर लाख बत्तीस हजार सात सौ छप्पन मात्र) 22—मर्ड—2023 29-अगस्त-2023

ऊपर वर्णित ऋणी/सह—उधारकर्ता/जमानतदार(रों)/बंधककर्ता(ओं) को एतद्दवारा राशि चुकाने के लिए 30 दिनों का नोटिस दिया जाता है, अन्यथा गिरर्व रखी हुई संपत्तियां प्रतिभृति हित (प्रवर्तन) नियम 2002 के नियम 8 और 9 के प्रावधानों के अनुसार, बिक्री नोटिस के प्रकाशन की तारीख से 30 दिनों व

समाप्ति पर बेची जाएंगी। दिनांकः 31-अगस्त-2023 स्थानः नोएडा हस्ता/- अधिकृत अधिकारी, एक्सिस बैंक लिमिटेड

UNITECH LIMITED CIN: L74899DL1971PLC009720

Read, Office: 6. Community Centre, Saket, New Delhi 110017. Tele Fax: 011-26857338

E-mail: share.dept@unitechgroup.com | Web: www.unitechgroup.com

Extract of Un-Audited Consolidated Financial Results for the quarter & nine months period ended 31" December, 2022

(Rs. in Lakhs except EPS) Quarter Ended Nine Months Ended Year Ended 31.12.2022 31.12.2022 31.03.2022 (Audited) (Un-audited) (Un-audited) 32,715,79 59.723.42 9.774.15 (66,523.05) (2.48,097.86)(98 094 53) (66,523.05) (2.48.097.86)(98.094.53) (66,324,50) (2.47,609.55).02.629.20 (2,47,508.68).02.400.54 (66,319.31) 52,326.02 52,326.02 52,326.02

Total Income from Operations Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary Items) Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items) Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items) Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] Equity Share Capital Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year 2,51,246.16 . Earnings Per Share (of Rs. 2/- each) (for continuing and discontinued operations) (2.53)*(9.46)* Basic and Diluted (Rs.) *(Not Annualized) (3.92)The Above Financial Results (prepared on Consolidated basis have been reviewed by the Audit committee and approved by the Board of Directors of Unitech Limited on their respective meetings held on

of Rs. 26,480.78 Lakhs, net loss after tax of Rs. 46,794.49 Lakhs and total comprehensive loss of Rs. 46,723.60 Lakhs for the quarter ended 31" December, 2022. The management of Holding Company is in process of appointing auditors for these subsidiaries. As on the date of the report, for 138 Indian subsidiaries companies, auditors have been appointed and the appointed auditors are in the process of conducting their audit exercise. For remaining subsidiaries, management is in the process of appointing auditors. Also, to mention here that there are few subsidiaries wherein directors are less than the minimum threshold limit prescribed under the Companies Act, 2013. For the purpose of consolidation, management

The Report of Statutory auditors on the consolidated financial statement of Unitech Limited for the period ended December 31, 2022, contains qualifications which are being summarized below.

Also included in details of subsidiaries companies above are 32 foreign subsidiaries for which Holding Company is not having updated books of accounts available for these foreign subsidiaries and for the purpose of preparation of these Unaudited Consolidated Financial Results, last audited balance sheets, as available with the Holding Company, were used for these foreign subsidiaries. These last available audited balance sheets pertain to the financial year ending 31" March, 2017 (for 26 companies), 31" March, 2016 (for 1 company) and 31" March, 2010 (for 1 company). In case of 4 companies, last available unaudited details are used for preparation of these Unaudited Consolidated Financial Results.

We did not review the financial results of 218 subsidiaries (including foreign subsidiaries) included in the Unaudited Consolidated Financial Results, whose unaudited financial results reflects total revenue

Further, at the MCA21 portal of Ministry of Corporate Affairs "MCA", the status of 8 subsidiaries as reflected as struck off. Based on the explanation provided by management, they are in the process of initiating action to activate these companies.

In view of the above, we have not applied any review procedures on any of the subsidiaries, associates or joint venture and hence cannot express a conclusion on the same. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

Pursuant to regulation 33(3)(h) of the Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India, the holding company shall ensure that, for the purposes of quarter consolidated financial results, at least 80% of each of the consolidated revenue, assets and profits, respectively, shall have been subject to audit or in case of unaudited results, subjected to limited review. The consolidated financial results of the holding company consist of 19.06% of the consolidated revenue, 63.14% of the consolidated assets and 81.12% of the consolidated loss that have been audited by auditors of holding company. Accordingly, the holding company is in non-compliance of the requirements of Listing Obligations and Disclosure Requirements of Securities and Exchange Board of India.

In view of the above, we are unable to express an opinion on this matter. Unitech Limited ("the Holding Company") held its annual general meetings last 2 years with delays. The Holding Company had not applied for any extension for conducting annual general meeting to the Registrar of Companies, NCT of Delhi & Haryana and is in the process of estimation of penalty and other implications due to delay in holding of annual general meeting. Further, the Holding Company also delayed in filling of its quarterly and annual/year to date results with Security and Exchange Board of India "SEBI". The Holding Company has not taken any provision

related to penalty on account of such delay and management is now planning to seek relief against such penalty from SEBI We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. The Resolution Framework (RF) for Unitech group which has been prepared under the directions of the Board of Directors of Unitech Limited appointed by the Central Government pursuant to the afore-said

order of the Hon'ble Supreme Court and approved by the Board of Directors in their Meeting held on June 17, 2020/ September 10, 2020/ October 28, 2020/ April 27, 2022 and which has been filed with the Hon'ble Supreme Court. Through RF, The Holding Company has requested the Hon'ble Supreme Court to grant some concessions and reliefs so that the company is able to fulfill its obligations towards the construction of the projects and meet other liabilities. As the RF has not yet been approved by the Hon'ble Supreme Court, the impact of the proposed reliefs, concessions etc. have not been considered in the books of accounts.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

The Unaudited Consolidated Financial Results wherein the Holding Company has represented that the Unaudited Consolidated Financial Results have been prepared on a going concern basis, notwithstanding the fact that, the Holding Company has incurred losses, and has challenges in meeting its operational obligations, servicing its current liabilities including bank loans and public deposits. The Holding Company also has various litigation matters which are pending before different forums, and various projects of the Holding Company have stalled/slowed down.

These conditions indicate the existence of material uncertainty that may cast significant doubt about Holding Company's ability to continue as a going concern. The appropriateness of assumption of going concern is critically dependent upon the Holding Company's ability to raise finance and generate cash flows in future to meet its obligations, and also on the final decision of the Hon'ble Supreme Court on the Resolution Framework. Also, the Board of Directors are exploring various possible options for completion of ongoing projects and are trying to generate additional possible revenues by construction of new flats. This activity is getting conducted under supervision of Justice A.M. Sapre, as appointed by Hon'ble Supreme Court of India.

Considering the above, we are unable to express a conclusion on this matter. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

The Holding Company had received a 'cancellation of lease deed' notice from Greater Noida Industrial Development Authority ("GNIDA") dated 18 November 2015. As per the Notice, GNIDA cancelled the lease deed in respect of Residential/ Group Housing plots on account of non-implementation of the project and non-payment of various dues amounting to Rs. 105,483.26 lakhs. The said land is also mortgaged and the Holding Company has registered such mortgage to a third party on behalf of lender for the Non-Convertible Debenture (NCD) facility extended to the Holding Company and, due to default in repayment of these NCDs, the debenture holders have served a notice to the Holding Company under section 13(4) of the SARFAESI Act and have also taken notional possession of this land. The Holding Company had contractually entered into agreements to sell with 352 buyers and has also received advances from such buyers amounting to Rs. 6,682.10 lakhs (net of repayment). No contract revenue has been recognized on this project.

GNIDA has, in the meanwhile, in terms of the Order of the Hon'ble Supreme Court dated 18.09.2018, deposited on behalf of the Holding Company, an amount of Rs. 7,436.35 lakhs (Rs. 6,682.10 lakhs and interest @ 6% on the principal amount of Rs. 6,682.10 lakhs), out of the monies paid by the Holding Company, with the registry of the Hon'ble Supreme Court. Out of the amount received from GNIDA, the Hon'ble Supreme Court has refunded the amount received in advance along with the interest to those 342 homebuyers who has submitted the relevant documents, as per details of the position of accounts as on 22" November, 2022 received from Hon'ble Supreme Court.

GNIDA has adjusted Rs. 9,200,00 lakhs of Unitech group's liabilities towards the Holding Company's other projects with GNIDA and forfeited Rs. 13,893,42 lakhs. The Holding Company had paid a sum of Rs. 34,221.90 lakhs, including Rs. 4,934.95 lakhs of stamp duty on the land for the said land.

The matter in respect of the land is still pending before the Hon'ble High Court of Allahabad, and pending the final disposal, the Holding Company has, subsequently, shown the amount of Rs. 18,339.81 lakhs as recoverable from GNIDA in its books of accounts including stamp duty of Rs. 4,934.95 lakhs and lease rent paid of Rs. 61,13.11 lakhs. Further, the Holding Company is also carrying

 a) Other construction costs amounting to Rs. 80,575.05 lakhs in respect of the projects to come upon the said land which also includes interest capitalised of Rs. 696,84.68 lakhs. b) Deferred liability on account of interest payable to GNIDA appearing in the books of accounts as on 31" December, 2022 amounting to Rs. 3,59,206.51 Lakhs (including Rs. 38,649.63 Lakhs booked or account of interest during the period ended 31" December, 2022). Out of the interest mentioned above Rs. 4,846.67 Lakhs has been capitalised in the books of accounts of the Holding Company. The same is in contravention of the provisions of Indian Accounting Standards 23 "Borrowing Costs". The impact on the accounts viz. inventory, projects in progress, customer advances, amount payable to or receivable from GNIDA, cannot be ascertained, since the matter is still subjudice, as mentioned

hereinabove, vis-à-vis dues of the Holding Company, and hence we are unable to conclude on this matter. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

The Unaudited Consolidated Financial Results, Confirmations/reconciliations are pending in respect of amounts deposited by the Holding Company with the Hon'ble Supreme Court. As per books of account an amount of Rs. 36,609.89 lakhs deposited with the Hon'ble Supreme Court Registry ("Registry") is outstanding as at 31" December, 2022. Management has received certain details of payments made and monies received in the registry from the Court and is in process of reconciling the same with entries posted in books of accounts. In view of the reconciliation exercise still in process and absence of other statement of transactions and confirmation of balance from the Registry, we are unable to comment on the completeness and correctness of amounts outstanding with the Registry and of the ultimate impact these transactions would have on the Unaudited Consolidated Financial Results of the Company, and hence we are unable to conclude on this matter.

The Holding Company has classified some of its property plant and equipment as Investment Property under Indian Accounting Standard "Ind AS" 40. According to information given and explanation provided to us by the management, the Company has not disclosed or obtained fair valuation of any of the properties classified as investment property under Ind AS 40. Due to non-availability of any

valuation reports, we are not able to express a conclusion on this matter Non-current investment and loans

- "Holding Company has made investments and given loans to its joint ventures, associates and other. Details as on 31" December, 2022 are as follows:

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter,

	Amount in Lakhs of Rs.				
Particulars	Amount invested	Impairment accounted for till 31.12.2022	Carrying amount		
Equity investment - joint ventures	54045.58	. W	54045.58		
Equity investment – associates	2,99.25	*	2,99.25		
Equity investment – others	310,40.70		310,40.70		
Debenture investment	13,03.29	**	13,03.29		
Investment - CIG	254,53.19		254,53.19		
Corporate guarantees	8.70		8.70		
Loans to Joint Ventures and Associates	83,81.00		83,81.00		
Advances to Joint Ventures and Associates	21.65	**************************************	21.65		

The Unaudited Consolidated Financial Results, considering the fact that the accounts of these above mentioned foreign entities are not available with the management and for Indian entities, they are not audited since last 3- 4 years plus also taking into accounts the factors such as accumulated losses in above said entities, substantial/ full erosion of net worth, significant uncertainty on the future of these entities and significant uncertainty on recovery of investments and loans, there are strong indicators of conducting impairment/ expected credit loss assessment for above mentioned investments and loans in accordance with the principles of Indian Accounting Standards 36, "impairment of assets" and Indian Accounting Standards 109 "financial instruments"

 Equity investment – others include investment made in M/s Carnoustie Management (India) Private Limited (Carnousite) of Rs. 310, 05.45 lakhs as on 31" December, 2022. Regarding this investment. the Holding Company has already filed an Intervention Application "IA" before Hon'ble Supreme Court of India wherein, the Holding Company has stated that erstwhile management has invested in equity shares of Carnousite @ Rs. 1,000 - Rs. 1,500 per share including a premium of Rs. 990 - Rs. 1,490 per share. As per IA submitted by the Holding Company, there was no basis available with erstwhile management for such share valuation. Also, there were certain plots allotted to Carnousite at a price lower than the market rate as on allotment date. Considering the nature of this investmen

carry investment made in Carnousite at cost as the matter is subjudice. Investment - CIG - The Holding Company made investment of Rs. 254,53.19 lakhs in CIG realty fund for which no details are available with the Holding Company. As explained by management, the Holding Company is planning to file a separate Intervention Application "IA" before Hon'ble Supreme Court of India requesting Hon'ble Court to take up this matter. Management also explained that CIG funds are already under investigation by Enforcement Directorate (ED) and Serious Fraud Investigation Office (SFIO). Considering the nature of this investment, same is to be valued at fair value through other comprehensive income "FVTOCI" as required under Indian Accounting Standards 109 "financial instruments" but the Holding Company has decided to carry investment made in CIG funds at cost

as the matter is under investigation by various authorities, In view of non-existence of any impairment study, non-existence of any expected credit loss policy in the Holding Company and accounting of investment at cost which were otherwise to be carried at FVTOCI, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these non-current investments and non-current loan and its consequential impact on the Unaudited Consolidated Financial Results.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. Impairment Assessment of Bank and Corporate Guarantees

The Holding Company is having outstanding bank and corporate guarantee of Rs. 968, 91.26 as per its last audited financials for year ending 31" March, 2022. The company has not conducted any impairment assessment on the same in accordance with the principles of Indian Accounting Standards 109 "financial instruments". In view of the same, we are unable to conclude on the same. We had

given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter. Trade receivables and other financial assets

The Holding Company has trade receivable and other financial assets as on 31" December, 2022 are as follows: -Amounts in Lakhs of Rs. Provision accounted for till 31.12.2022 **Particulars** Amount Carrying amount Trade Receivable 81034.05 31.521.87 49512.18 Security Deposits 52753.48 934.04 51819.44 100.00 100.00 Non-Current Loans and Advances 520.00 7750.64 8270.64 Current Loans and Advances Advances for purchase of Shares 31,079,48 31,079.48

51.85

13.08

Advances to others The Holding company has not assessed loss allowance for expected credit losses on financial assets in accordance with the principles of Indian Accounting Standards AS 109 - "Financial Instruments" In view of non-existence of any expected credit loss policy in the Holding Company, we are unable to conclude upon the adjustments, if any, that may be required to the carrying value of these financial assets and its consequential impact on the Unaudited Consolidated Financial Results.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

Inventory and project in progress Holding Company, as on 31" December, 2022, has shown inventory of Rs. 62.517.96 Lakhs and project in progress "PIP" of Rs. 17.54.366.46 Lakhs, Holding Company is currently carrying these inventory and PIP items at cost which is computed based on percentage of completion method under Indian Accounting Standard 115 "Revenue from Contracts with Customers". In view of the fact that in majority of the projects of the Holding Company, construction and other operational activities are on hold since last 24-60 months, there are high indicators that such inventory and PIP assets should be tested for evaluating their respective net realised value "NRV" in accordance with the requirement of Indian Accounting Standard 2 "inventories". Further, management is in the process of verification of title documents for land and other immovable assets.

As per the explanation provided by the management, pursuant to the approval of Hon'ble Supreme Court of India, Project Management Consultants (PMCs) have been appointed for the projects for estimation of work done till date, cost to be incurred further to complete the projects and to provide applicable completion timelines. These PMC's have also conducted actual physical assessment of the projects and submitted their reports. Management was earlier of the view that NRV assessment of inventory and PIP can be made only after the appointed PMCs complete their assessment of respective projects and submit their final reports but same is still awaited. Further, the Holding Company has capitalized expenses to the tune of Rs. 96,34.22 Lakhs as on 31" December, 2022 as construction expenses (including interest expense of Rs. 61,54.51 lakhs). This

Same is in contravention of the provisions of Indian Accounting Standard 16 "Property plant and equipment" and Indian Accounting Standard 23 "Borrowing cost" as construction activity for all the projects is stalled since last 4-5 years. This has resulted in understatement of current year loss by above said amount. Also further, the Holding Company, in its financial statements has bifurcated PIP under two headings - "Project in progress on which revenue is not recognized" and "Amount recoverable from project in progress (on which revenue is recognized)". We have not been provided with any basis on which this bifurcation is made.

In view of the absence of any NRV assessment by the management and absence of any physical verification report, capitalization of expenses and interest cost, and absence of any basis of bifurcation of projects in financial statements, we are unable to conclude upon the existence and adjustments, if any, that may be required to the carrying value of these inventories and PIP and its consequential impact on the Unaudited Consolidated Financial Results. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. **External Confirmation**

The Holding company has not initiated the process of external confirmation for outstanding balances of following areas as on 31" December, 2022 are as follow: -

टाइटल डीड के अनुसार घिरा हुआ है।

Amounts in Lakhs of Rs. Amount Provision accounted for till 31.12.2022 Carrying amount Trade Receivable 81034.05 31,521.87 49512.18 79951.07 80337.41 386.34 rade Payable 1121678.26 Advances received from Customers 1121678.26 Advances to Suppliers 7118.40 7118.40 934.04 Security Deposits 52753.48 51819.44 oans to Joint Venture and Associates 8,381.00 8,381.00 520.00 Other Loans and advances 8370.64 7850.64 Advances for purchase of land and project pending commencement 612.87.37 300,00,00 312.87.37 oans from Joint Venture and Associates 15,455,34 15,455,34 Security and other deposits payable 22625.63 22625.63 Staff Imprest 47.54 47.54 13.853.66 13.853.66 Inter Corporate Deposits Other Assets 6,349.54 6.349.54

The Holding company has expressed its inability to send confirmation requests in respect of above-mentioned areas due to uncertainty about the amount receivable and payable appearing in the books of accounts which are outstanding for significantly long period of time. In view of non-existence of adequate supporting documents, we are unable to conclude upon completeness of the balances appearing in books of accounts of the Holding Company.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

Bank confirmations

December 2022 - Rs. 40,178,27 lakhs).

express a conclusion on this matter.

51.85

13.08

In respect to confirmations of bank balances, margin money balance and term deposits, the Holding Company has not sent the confirmation requests to any of the banks. In view of non-existence of supporting related to bank balances, we are unable to comment upon completeness of the balances appearing in books of accounts of the Holding Company and adjustments, if any, that may be required to the books of accounts and its consequential impact on the Unaudited Consolidated Financial Results. With respect to the loans and borrowing taken by the Holding Company amounting Rs. 2,79,439.50 Lakhs as on 31" December, 2022, no confirmation has been received till date of this report.

The company is accruing interest expense on the said loans is accrued at a provisional rate of interest. Such provisional rate of interest is based on the details available with the Holding Company regarding interest rates charged by banks/ financial institutions and the same are 4-5 years old. The Holding Company, has before the date of approval of unaudited standalone financial results for the period ending 31" December, 2022, obtained statement of accounts from several banks / financial institutions regarding its borrowings. The Holding Company analysed the statements, obtained from banks / financial December, 2022 whereas the interest / penal interest / penal interest / penal interest pertained to the earlier periods also. Non accounting of interest / penal interest in earlier period, as part of error accounting, is in contravention to the provisions of Indian Accounting Standard 8 "Accounting policies, changes in accounting estimates and errors". The Holding Company, is still in process of getting these statements from remaining banks /

financial institutions. In view of these, we are unable to comment upon completeness of the balances appearing in books of accounts of the Holding Company and adjustments, if any, that may be required

to the books of accounts and its consequential impact on the Unaudited Standalone Financial Results. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter.

4. Holding Company is in the process of estimating impact of its contingent liabilities which is subject to the decision of hon'ble Supreme Court of India on proposed resolution framework submitted by the Group. In absence of the same, we are unable to express a conclusion on the impact of such contingent liabilities on the Holding Company.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter. 5. The Holding Company has made many adjustments in accordance with Indian Accounting Standards applicable to the company as on 31st March, 2020. The Holding Company is in the process of identifying the impact already incorporated in the books of accounts in previous years. In view of the same, we are unable to express a conclusion on completeness of the impact of Indian Accounting Standard appearing in the books of account of the company.

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter. Revenue from real estate projects The Holding Company is accounting for revenue under real estate projects using percentage of completion method (POCM) with an understanding that performance obligations are satisfied over time.

Provisions of paragraph 35 of Indian Accounting Standard 115 "revenue from contracts with customers" specifies that an entity can recognise revenue over time is it satisfies any one of the following

The Holding Company has long outstanding statutory liabilities as on 31" December, 2022, details of which are as follows:-

 The customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs. The entity's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced

 The entity's performance does not create an asset with an alternative use to the entity and; the entity has an enforceable right to payment for performance completed to date. On perusal of various agreements entered by the Holding Company with home buyers, it seems that the Holding Company does not satisfies any of the condition specified in paragraph 35 of Indian

Accounting Standard 115 "revenue from contracts with customers" Based on the explanation provided by the management, they are in agreement with our understanding and are in the process of evaluation its impact on the present and earlier presented periods.

In view of the same, we are unable to express a conclusion on the all the matter mentioned above. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter.

Nature of dues Principal amount outstanding (Rs. in lakhs) Outstanding since 102,46.88 Financial Year 2014 - 2015 income tax deducted at source rofessional Tax 0.59 Financial Year 2018 - 2019

24,42.87 rovident Fund Financial Year 2015 - 2016 Regarding tax deducted at source, the Holding Company has decided not to deposit outstanding amount of tax deducted at source till 20" January, 2020 i.e. period before the date when court appointed management took over. Accordingly, the same are still outstanding in the books of accounts of the Holding Company, During period ending 31" December, 2022 the Holding Company is not deducting tax at source at the time of booking of expenses / accounting entry but is deducting the same at the time of payment. Same is in contravention of the provisions of chapter XVII of Income-tax Act, 1961 which mandates deduction of tax at source at earlier of booking or payment.

The Holding Company is filling its GST returns in the states wherein it has obtained registration. However, there is no reconciliation available with the Holding Company for the sales / input tax credit "ITC" appearing as per books of accounts and details filled in the GST returns. As on 31" December, 2022, the Holding Company has an accumulated balance of Rs. 11,952.70 Lakhs pertaining to input tax credit "ITC" receivable under Goods and Services Tax Act, 2017. The Holding Company does not have any ITC register and has also not provided any reconciliation between "ITC balance appearing in books" and "balance appearing in GST department's portal". In absence of any

such detail and reconciliation, we are unable to comment on accuracy or completeness of the same. Further, the holding company has long outstanding dues payable to employees amounting to Rs. 5,855.29 Lakhs as on 31° December, 2022. The holding company is in the process of evaluating the period from which dues to employees are outstanding and also in settlement of full and final amount payable to past employees of the holding company.

In view of the all of the above, we are unable to express an opinion on the matter. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. The Holding Company has failed to repay deposits accepted by it including interest thereon in respect of the following deposits:

Particulars as at 31" March, 2022 as at 31" December, 2022 (Rs. Lakhs) period (Rs. Lakhs) Deposits that have matured on or before March 31, 2017 55148.59 306.82 54841.77 The total unpaid interest as on 31 December, 2022 (including interest not provided in the books) amount to Rs. 58,059,98 lakhs. Further, the Holding Company has not provided for interest payable on public deposits which works out to Rs. 5,061.66 lakhs for the current period ended 31" December, 2022 (Cumulative upto 31"

Besides, the impact of non-provision of interest payable on public deposits of Rs. 5,061.66 lakhs for the nine months ended 31" December, 2022 and year to date from 1" April, 2022 to 31" December,

Unpaid matured deposits (Principal amount) | Principal paid during the | Unpaid matured deposits (Principal amount)

2022 on the profit and loss, we are unable to evaluate the ultimate likelihood of penalties/ strictures or further liabilities, if any on the Holding Company, Accordingly, impact, if any, of the indeterminate liabilities on these Unaudited Consolidated Financial Results is currently not ascertainable, and hence we are unable to express a conclusion on this matter. Further, the Holding Company has also accepted security deposits from various entities amounting to Rs. 22,087.21 Lakhs as on 31° December, 2022. We have not been provided with any relevant agreement / document against which such security deposits have been received. Due to absence of any related details / document, we are in a position to comment on possible impact of the same on the

Company We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter. 9. There have been delays in the payment of dues of non-convertible debentures, term loans & working capital loans (including principal, interest and/or other charges as the case may be) to the lenders of the Holding company and the total of such outstanding amount to Rs. 7,65,412.42 Lakhs as on 31" December, 2022. The lenders have initiated the action against the Holding company under various acts. On

account of the same, we are unable to determine the impact of the likely outcome of the said proceedings and hence we are unable to express conclusion on this matter We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. The Holding Company as on 31st December, 2022 which contains the details of Intervention Application "IA" before Hon'ble Supreme Court of India wherein, the Holding Company has stated that erstwhile management has invested in the state of Hyderabad through a collaboration agreement with M/s Dandamundi Estate and Mr. D.A. Kumar and deposited an amount of Rs. 481, 31.00 lakhs (out of which an amount of Rs. 6,00.00 lakhs got adjusted on account of some dues of M/s Dandamundi Estate). Now the new management, is trying to recover the amounts deposited with M/s Dandamundi Estate and Mr. D.A. Kumar along with interest @ 18% pa and has not created any provision against said deposit in the books of accounts on account of matter being subjudice. In view of the same, we are unable to

We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. The group has goodwill amounting to Rs. 383,80.79 Lakhs appearing in the financial results as on 31° December, 2022 on account of its investment made in subsidiaries. The books of accounts of the subsidiaries are either not available with the Holding Company or if available, they are not audited since last 3-4 years. There are accumulated losses in the subsidiaries and also substantial/full erosion of net worth and hence the recoverability of goodwill could not be ascertained. These are strong indicators of conducting impairment assessment for Goodwill in accordance with the principles of Indian Accounting Standard 36 - "Impairment of Assets"

In view of non-existence of any impairment study, we are unable to comment upon the adjustments, if any, in the carrying amount of goodwill and its consequential impact in the Unaudited Consolidated We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter. 22. The Holding Company is unable to correctly map the monies received with appropriate customer codes. Due to this, Rs. 365.53 Lakhs have been accounted for under advance from customer during the

period ending 31° December, 2022. Cumulative total of such receipts which are nit identifiable is Rs. 2,779.69 Lakhs. Due to non-availability of data and supporting documents, we are unable to express a conclusion on the same.

We had mentioned this matter under "other matter" on the Consolidated Financial Statements for the year ended 31" March, 2022 same is to be valued at fair value through other comprehensive income "FVTOCI" as required under Indian Accounting Standards 109 "financial instruments" but the Holding Company is not making provisions / accruals of expenses on reporting dates and is accounting for expenses on cash basis. The same is in violation with conceptual framework of Indian

Accounting Standards. Accordingly, we are unable to express an opinion on completeness of financial statements. 24. With respect to opening balances appearing in the books of accounts of the Holding Company as on 31" December, 2022. There is no information / supporting documents available with the Holding Company related to following accounts: -

. Other comprehensive income / (loss) amounting Rs. (523,31.93) lakhs

Provision for bad and doubtful debts / trade receivables amounting Rs. 323,73.95 lakhs

. Other loans and advance amounting Rs. 520.00 lakhs • Trade receivables and advance received from customers amounting Rs. 11930,75.62 Lakhs

. Loans/Advances given to joint ventures and associates amounting to Rs. 83.81.00 Lakhs . Loans taken from joint ventures and associates amounting Rs. 154,55.39 Lakhs

 Expenses payable amounting Rs. 51,612.66 Lakhs . Current Tax Assets amounting to Rs. 3004.64 Lakhs Deferred Liability amounting Rs. 2,36,049.12 Lakhs

 Advance given for purchase of land amounting Rs. 61,287,37 Lakhs and its Ind AS adjustments amounting to Rs. 43,65.00 Lakhs Provision for doubtful advance given for purchase of land amounting Rs. 30,000.00 Lakhs Investment in CIG Funds (Ind AS Adjustments) amounting to Rs. 9.60.83 Lakhs.

Security Deposits receivables (Ind AS Adjustments) amounting to Rs. 2.867.51 Lakhs.

 Prepaid Expenses (Ind AS Adjustments) amounting to Rs. 17.84 Lakhs. Term loans from bank and Financial Institution (Ind AS Adjustments) amounting to Rs. 63.93 Lakhs.

 Security Deposit payable (Ind AS Adjustments) amounting to Rs. 13.87 Lakhs. . Statutory Dues (Ind AS Adjustments) amounting to Rs. 8.06 Lakhs.

Other Payables (Ind AS Adjustments) amounting to Rs. 121,85.67 Lakhs

Advance from Customers (Ind AS Adjustments) amounting to Rs. 121,70.42 Lakhs

Considering the significance of amounts involved in above mentioned areas, we are not in a position to express a conclusion on the Unaudited Consolidated Financial Results as on 31* December, 2022. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31" March, 2022 in respect of this matter. 25. The Holding Company has not provided the complete details of pending litigations against the Holding Company, outstanding bank and corporate guarantees and commitments to be performed by the

Holding Company. In view of above, we are unable to express a conclusion on the same. We had given a disclaimer of opinion on the Consolidated Financial Statements for the year ended 31st March, 2022 in respect of this matter.

III. Key Standalone Financials are as follows:

(Rs. In Lakhs) Quarter Ended Nine Months Ended Year Ended 31.12.2022 31.12.2022 31.03.2022 **Particulars** (Un-audited) (Un-audited) (Audited) Income from Operations (Turnover) 2,159.60 6,235.00 6,114.76 Profit/(Loss) Before Tax (42,649.76) (2.00, 815.04)(94.713.64) Profit/(Loss) After Tax (2,00,815.04) (94,713.64) 42,649.76) (94,513,36) Total Comprehensive Income for the period Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax) (42,634.01) (2,00,785.08)

> For Unitech Limited Yudhvir Singh Malik Chairman & Managing Director

Dated: 29th August, 2023

Staff Imprest & Advances

Place: Gurugram

IV. The above is an extract of the detailed format of Consolidated Financial Results for guarter & nine months ended December 31, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results are available on the Stock Exchange websites (www.bseindia.com/www.nseindia.com) and Company's website www.unitechgroup.com.