

YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY
BALANCE SHEET AS AT 31st March, 2022

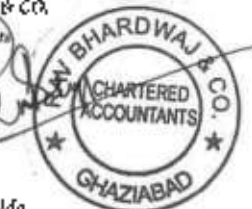
(Amount in INR)

S.No.	Particulars	Sch.No.	Current Year	Previous Year
I	SOURCES OF FUNDS			
1	Capital Fund	1	200,000,000.00	200,000,000.00
2	Reserves and Surplus	2	19,767,292,913.69	15,726,511,245.16
3	Grants	3	300,000,000.00	-
4	Deferred Revenues	4	2,592,995,880.75	1,972,582,635.54
5	Non-Current Loan Fund	5	25,486,756,526.34	20,153,423,193.00
6	Long Term Liabilities	6	75,416,165,170.60	70,159,207,248.42
7	Current Liabilities & Provisions			
	Provisions	7	41,973,749,367.27	43,716,329,417.76
	Other Current Liabilities	8	3,220,604,528.44	2,638,146,336.89
	Total		168,957,564,387.10	154,566,210,066.77
II	APPLICATION OF FUNDS			
A	Non-Current Assets			
1	Fixed Assets	9		
	(A) Gross Block		4,849,314,410.86	4,677,530,585.96
	Less: Accumulated Depreciation		1,265,605,512.84	1,128,493,141.78
	Net Block		3,583,708,898.02	3,549,047,454.78
	(B) Capital Work-In-Progress	10	14,479,500,564.89	14,403,626,428.89
	Total Fixed Assets		18,063,209,463.01	17,952,673,883.67
2	Long Term Investments	11	12,500.00	12,500.00
3	Long Term Loans And Advances	12	6,557,472,412.00	3,745,734,336.00
	Total Non-Current Assets		24,600,694,375.01	21,699,420,719.67
B	Current Assets			
1	Inventory			
	(A) Land Bank	13	18,506,416,826.49	13,422,659,514.63
	(B) WIP- Development Cost	14	10,156,564,733.47	15,482,960,001.55
	(C) Completed Properties			
	i) Developed land	15	90,473,929,185.64	86,109,828,305.17
	ii) Constructed Property	16	4,804,592,459.59	5,416,926,788.48
	(D) Consumable Stores	17	-	-
	Total Inventories		123,940,502,205.19	120,432,374,610.04
2	Sundry Debtors	18	7,413,662,027.55	7,324,464,183.01
3	Cash and Cash Equivalent	19	14,570,789,809.43	7,620,903,074.03
4	Other Current Assets, Loans & Advances	20	4,431,896,909.91	3,489,047,480.02
	Total Current Assets		144,356,870,012.08	132,866,789,347.10
	Total		168,957,564,387.09	154,566,210,066.77

Significant Accounting Policies 35
Notes on Accounts 36

As per our Compilation Report
RAV BHARDWAJ & CO.
Chartered Accountants
(FKN-003966C)

RAV M. P. SINGH
M. No-071916
Partner
Place: Greater Noida
Date: 21-09-2022
UDIN 22071916A117SZ3896



Vishambhar Babu
C. M. (Finance)

Monika Bani
A.C.E.O.

Dr. Arun Vir Singh
C.E.O.

YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY
INCOME & EXPENDITURE ACCOUNT AS AT 31st March, 2022

(Amount in INR)

S.No.	Particulars	Sch.No.	Current Year	Previous Year
1	REVENUE FROM PROPERTIES:			
	Sale of Developed Land	18	4,971,047,786.46	3,888,766,672.26
	Sale of Constructed Property	14	753,078,160.00	359,733,300.00
	TOTAL (a)		5,675,405,886.46	4,348,555,112.26
	Less: COST OF SALES:			
	(i) Cost of Developed Land sold/Leased	15	3,081,663,489.05	2,551,387,174.48
	(ii) Cost of Constructed Property sold/Leased	16	612,335,320.90	229,394,692.66
	(iii) Cost on Special Projects/Other Infrastructure Development	71	61,655,196.00	115,090,451.00
	TOTAL (b)		3,755,653,923.95	2,895,872,257.54
A	SURPLUS/(DEFICIT) FROM PROPERTIES (a-b)		1,969,923,962.51	1,452,682,854.66
2	URBAN SERVICES			
	INCOMES:			
	(i) Lease Rent	22	139,754,162.75	101,897,532.03
	(ii) Sale of FAR	4	-	-
	(iii) Fine & Charges	23	1,185,666,187.50	655,683,099.10
	(iv) Forfeiture of property	24	3,126,547.00	74,870,075.00
	(v) Handling & Advertisement fee		-	-
	TOTAL (c)		1,328,746,901.55	752,395,706.13
	Less: EXPENDITURES:			
	(i) Maintenance of Roads, Footpaths, Underpasses & Crossings		11,435,336.66	96,564,027.76
	(ii) Maintenance of Park, Horticulture, Nursery & Green Belt etc.		107,141,592.00	130,326,892.24
	(iii) Water supply		-	-
	(iv) Village Development & Maintenance		467,221,521.90	433,312,202.10
	(v) Maintenance of Drain, Sewerage & STPs		927,474.00	-
	(vi) Other Urban expenses	25	74,070,501.00	58,615,511.00
	TOTAL (d)		660,796,424.66	705,515,623.40
B	Surplus / (Deficit) from Urban Services (c-d)		667,950,477.53	47,879,082.73
C	SURPLUS/(DEFICIT) FROM OPERATIONS (A+B)		2,637,372,439.96	1,499,239,937.39
3	ADMINISTRATIVE			
	INCOMES:			
	(i) Interest & Dividend Income	26	3,985,341,468.39	2,757,402,227.22
	(ii) Rent Income	27	1,186,841.28	1,655,692.00
	(iii) Misc. Income	28	14,203,163.60	79,033,672.67
	TOTAL (e)		5,186,486,473.27	3,492,091,591.89
	Less: EXPENDITURES:			
	(i) Educational Expenses	29	206,522,817.90	171,552,705.50
	(ii) Other Administrative Expenses	30	346,774,162.41	310,725,603.97
	(iii) Marketing Expenses	31	149,145,334.00	93,968,953.00
	(iv) Finance Expenses	32	1,792,922,836.29	1,983,297,677.19
	TOTAL (f)		3,495,365,149.79	3,569,544,949.66
D	SURPLUS/(DEFICIT) FROM ADMINISTRATION (e-f)		1,691,121,323.47	922,546,642.23
E	SURPLUS/(DEFICIT) (C+D)		4,328,493,763.43	2,421,786,579.62
	Add/(Less): Prior-Period Items (Net)	33	(2,156,945.00)	-
F	SURPLUS/(DEFICIT) AFTER PRIOR-PERIOD ITEMS		4,326,336,818.43	2,421,786,579.62
	Add/(Less): Extra-Ordinary Items (Net)	34	-	-
G	SURPLUS/(DEFICIT) AFTER EXTRA-ORDINARY ITEMS		4,326,336,818.43	2,421,786,579.62
	Current Tax		-	-
	NET SURPLUS/(DEFICIT) TRFD. TO GENERAL RESERVE		4,326,336,818.43	2,421,786,579.62

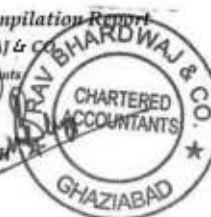
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As per our Compilation Report

RAV BHARDWAJ & CO.
 Chartered Accountants
 (FRN-003966C)

RAV M. P. SINGH
 M. No-071918

Partner
 Place: Greater Noida
 Date: 27-09-2022
 UDIN : 22071918/12/5230/6



(Signature)
 Vishambhar Babu
 G. M. (Finance)

(Signature)
 Mandeep Kani
 A.C.E.O.

(Signature)
 Dr. Arun Vir Singh
 C.E.O.

CAPITAL FUND

(Amount in INR)

S. No.	Particulars	Current Yr.	Prev. Yr.
1	Balance at the beginning of the year	200,000,000.00	200,000,000.00
	Addition during the year	-	-
	Total	200,000,000.00	200,000,000.00

Capital Fund Includes Fund Received from NOIDA and GNIDA

RESERVE & SURPLUS

(Amount in INR)

S. No.	Particulars	Current Yr.	Prev. Yr.
1	<u>Capital Reserve</u>		
	Revolving Fund from State Government		
	Opening Balance	-	-
	Addition during the year	-	-
	Less: Deduction during the year	-	-
	Closing Balance	-	-
2	<u>Revaluation Reserve</u>		
	Opening Balance	-	-
	Addition during the year	-	-
	Less: Deduction during the year	-	-
	Closing Balance	-	-
3	<u>General Reserve</u>		
	Opening Balance	15,726,511,245.16	14,079,941,043.89
	Addition during the year	-	-
	Add: Surplus/(Deficit) transferred from the Statement of Income & Expenditure	4,040,781,668.53	1,709,907,299.72
	Less: Profit booked earlier on Fee & Charges	-	63,337,098.45
	Closing Balance	19,767,292,913.69	15,726,511,245.16
	Total	19,767,292,913.69	15,726,511,245.16



GRANTS

(Amount in INR)

Sl. No.	Particulars	Current Yr.	Prev. Yr.
	Grants Related to Depreciable Assets		
1	Grant From Deptt of Pharmaceutical for Medical Device Park		
a)	Opening Balance	-	-
b)	Addition during the year	300,000,000.00	-
c)	Less: Grant Ammortised During the Year/expenses made	-	-
	Closing Balance (a+b-c)	300,000,000.00	-



DEFERRED REVENUES

(Amount in INR)

S. No.	Particulars	Current Yr.	Prev. Yr.
1	Sale of FAR	-	-
2	One Time Lease Rent	2,592,995,880.75	1,972,592,635.54
	Total	2,592,995,880.75	1,972,592,635.54

SALE OF FAR

(Amount in INR)

S. No.	Particulars	Current Yr.	Prev. Yr.
1	Opening Balance	-	-
2	Addition during the year	-	-
	Total	-	-
3	Income to be transferred to Statement of Income &	-	-
	Balance Amount Transfer to Deferred Revenue	-	-

ONE TIME LEASE RENT

(Amount in INR)

S. No.	Particulars	Current Yr.	Prev. Yr.
1	Opening Balance	1,972,592,635.54	1,693,707,336.38
2	Addition during the year	650,386,160.74	301,641,701.79
	Total	2,622,978,796.28	1,995,349,038.17
3	Income to be transferred to Schedule-22	29,982,915.52	22,756,402.63
	Balance Amount Transfer to Deferred Revenue	2,592,995,880.75	1,972,592,635.54



NON-CURRENT LOAN FUND

(Amount in INR)

Sl. No.	Particulars	Current Yr.	Prev. Yr.
	<u>Secured Loan</u>		
1	Government (Specify)	-	-
2	Financial Institution		
	a) Term Loan	-	-
	b) Interest accrued & due	-	-
3	Banks		
	a) Term Loans	13,958,333,333.34	8,625,000,000.00
	Interest accrued & due	-	-
	b) Other Loan (Specify)	-	-
	Interest accrued & due	-	-
4	Others (Specify)	-	-
	Loan from Noida Authority	11,528,423,193.00	11,528,423,193.00
	Loan from Greater Noida Authority	-	-
	Total	25,486,756,526.34	20,153,423,193.00
	<u>Unsecured Loan</u>		
1	Government (Specify)	-	-
2	Financial Institution		
	a) Term Loan	-	-
	b) Interest accrued & due	-	-
3	Banks		
	a) Term Loans	-	-
	Interest accrued & due	-	-
	b) Other Loan (Specify)	-	-
	Interest accrued & due	-	-
4	Others (Specify)	-	-
	Total	-	-
	Grand Total	25,486,756,526.34	20,153,423,193.00



LONG TERM LIABILITIES

		(Amount in INR)	
S.No.	Particulars	Current Yr.	Prev. Yr.
A	Deposits Received From Allottees	75,412,676,396.60	70,157,776,624.42
B	Other Long term Liabilities	3,488,774.00	1,430,624.00
	Total	75,416,165,170.60	70,159,207,248.42

A Deposits Received From Allottees

		(Amount in INR)				
S.No.	Sector/Scheme	Op. Bal (1)	Premium Received During the Year (2)	Total (3)	Trf. To Sch. 18 (4)	Net Balance (5)
1	Receipts from Residential Allottees	51,059,862,058.67	3,969,859,413.62	56,029,721,472.23	3,662,391,119.06	52,367,330,353.17
2	Receipts from Commercial Allottees	61,860,630.84	25,748,196.00	87,608,826.84	-	87,608,826.84
3	Receipts from Institutional Allottees	1,739,366,330.38	1,185,320,424.98	2,925,177,245.36	362,407,711.00	2,562,679,534.36
4	Receipts from Industrial Allottees	23,007,884,349.37	4,396,931,309.11	17,404,815,658.48	1,245,070,669.86	16,159,744,988.62
5	Receipts from Special Development Zone (SDZ)	648,789,987.20	4,000.00	848,793,987.20	4,700.00	844,789,987.20
6	Receipts from Mini Special Development Zone (m.SDZ)	2,516,310,107.08	14,429,169.00	1,530,739,276.08	-	1,530,739,276.08
7	Receipts from Mix Land Uses	923,702,660.94	1,247,975,331.56	2,171,677,972.50	295,895,542.00	1,875,782,430.50
	Total	70,157,776,624.42	10,840,758,814.27	80,998,535,438.69	5,585,859,041.92	75,412,676,396.60

Note:

Col-1 shows the opening balance of total premium received from allottees who have not executed the loan deed of their plot.

Col-2 shows the total premium received from various allottees during the financial year.

Col-4 provides the information of premium received from the allottees who have deeded.

B Other Long Term Liabilities

		(Amount in INR)	
S.No.	Particulars	Current Year	Prev. Year
i	CPF Fund	3,488,774.00	1,430,624.00
ii	Other (Specify)	-	-
	Total	3,488,774.00	1,430,624.00



PROVISIONS:

(Amount in INR)

S.NO.	Particulars	Current Year	Previous Year
A	Provision for Land Bank	3,925,093,464.56	3,925,093,464.56
B	Provision for WLP	-	-
C	Provision for Developed Land	26,360,529,772.68	35,829,465,477.20
D	Provision for Constructed Properties	591,077,707.64	650,590,214.64
	Total of Provision for Constructed Properties	40,866,700,944.88	40,405,178,156.40
E	Provision for Expenses		
1	Salary Payable	14,244,117.00	4,699,731.00
2	Telephone Exp Payable	103,197.00	92,267.00
3	Consultancy Exp Payable	6,127,653.00	12,827,493.00
4	Security Exp Payable	2,412,832.00	1,528,627.00
5	Travelling exp Payable	239,913.00	201,943.00
6	Interest On Loan Payable	1,053,756,843.59	1,174,329,071.56
7	Vehicle Repair & Maint Exp Payable	2,039,597.00	2,178,975.00
8	Medical Exp Payable	2,485,445.00	939,006.00
9	Legal Expenses Payable	776,626.00	11,821,369.00
10	Printing & Stationery Exp Payable	166,994.00	281,311.00
11	Electricity Exp. Payable	382,063.00	189,110.00
12	Contra payable to U.P. Aas nikas Parishad	4,993,598.00	17,431,701.00
13	Interest Payable on Gst against Reversal of ITC	-	48,759,040.00
14	Annual Maintenance Exp. Payable	451,792.00	1,527,676.00
15	Advertisement Expenses Payable	201,450.00	16,905,877.00
16	Generator Expenses Payable	278,850.00	135,192.00
17	Hire Charges Payable	3,497,535.00	1,015,352.00
18	Meeting Expenses Payable	584,794.00	229,418.00
19	Computerization Expenses Payable	387,733.00	1,577,915.00
20	Office Expenses Payable	276,796.00	324,764.00
21	Office Rent Payable	-	115,764.00
22	Postage & Telegrams Payable	154,473.00	64,705.00
23	Internet Exp. payable	162,962.00	240,460.00
24	Draw Expenses Payable	-	182,408.00
25	Urban Township Electricity Expense Payable	10,698,240.00	10,924,800.00
E	Total of Provision for Expenses	1,104,432,201.59	3,508,758,971.36
	Other Short Term Provisions		
1	E.P.F. Payable	5,773.00	7,546.00
2	GIS Payable	12,348.00	17,750.00
3	C.P.F. Payable	568,266.00	690,000.00
4	Bonus Payable	165,000.00	153,278.00
5	C.P.F. Payable to other Authority	1,200,695.00	764,632.00
6	N.I.S	371,696.00	675,680.00
7	P.F.F./NSC	229,019.00	-
8	Standard Rent Deduction	33,312.00	37,190.00
9	H.B.A.	13,212.00	26,224.00
	Total of Other Short Term Provisions	2,676,221.00	2,922,290.00
	Grand Total	41,973,749,367.27	43,716,329,417.76

Provision of Expenses Against Measured Works & Supplies

Schedule-7A

(Amount in INR)

S.No.	Name of Work	Value of Measured Work/Supplies on last date of...	
		Current Year	Previous Year
1			
2			
	TOTAL		
	Grand Total	41,973,749,367.27	43,716,329,417.76



OTHER CURRENT LIABILITIES

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
1	EMD from Contractors & Suppliers	446,542,122.33	453,874,485.73
2	Security from Contractors & Suppliers	350,785,267.00	377,146,242.00
3	Misc. Deposits from contractors	276,270,997.68	250,355,534.88
4	Receipts Against Performance Guarantee	2,038,230.00	2,038,230.00
5	Rent Security from Bank of Baroda	219,786.00	219,786.00
6	TDS Payable	8,816,790.00	11,768,456.00
7	Royalty from Contractors & Suppliers	3,351,008.00	3,351,008.00
8	CST TDS Payable	6,605,918.00	15,471,325.00
9	CST Payable	27,850,610.55	128,784,506.00
10	Advance Lease Rent from Alkater	26,007,702.68	27,600,867.26
11	E.O.T (Extension of Time-Without)	55,645,376.00	82,386,744.00
12	Receipts from J.P. Infratech Limited (Against which lease is pending) (Refer Note 36.6)	632,360,293.00	632,360,283.00
13	Labour Cess Payable	3,274,438.00	8,139,432.00
14	RWA Charges for 2 Year	7,599,000.00	8,500,000.00
15	Balance Against Amount Received From D.M.(Gh Ngr) for Rehabilitation & Re-Settlement of village near Jewar Airport	1,367,987,000.00	656,149,317.00
16	Liability for Refund of Processing Fee of Scrap Scheme	5,250,000.00	-
	Total	3,220,604,528.44	2,638,146,326.89



FIXED ASSETS

S.NO.	DESCRIPTION	Rate of Depreciation/Amortisation	CUMULATIVE DEPRECIATION		GROSS VALUE		DEPRECIATION		NET VALUE	
			Up to 31.03.2021	Additional during the year upto 31.03.2021	At the beginning of the year upto 01.04.2021	Additions during the year upto 31.03.2021	During the year	Total upto Year-end	As at 31.03.2021	As at 31.03.2020
(a)	Land & Building									
1	Land	5%	2,729,796,337.67	-	2,128,478,097.00	-	-	-	2,128,478,097.00	2,229,740,077.00
2	Building	10%	443,662,315.00	-	3,231,681,110	-	-	-	3,231,681,110	3,110,660,180.01
(b)	Plant & Machinery									
3	Plant & Machinery	10%	5,661,253,538.41	52,237,123.22	1,780,228,412.44	63,668,421.00	10,518,145.33	3,92,447,584.24	3,93,211,002.25	435,962,517.44
4	Plant & Machinery	10%	853,337,003.40	-	47,833,585.22	-	25,817,293.88	2,00,497,240.17	2,51,092,066.74	253,777,115.26
(c)	Other Assets									
5	Motor Vehicle	10%	38,267,211.00	2,668,534.00	31,334,086.00	30,275,298.33	2,691,333.22	31,970,572.00	33,555,532.94	6,597,562.77
6	Office Equipments	20%	22,267,296.20	2,614,815.00	3,919,362.20	10,734,263.37	2,297,228.40	11,049,112.20	11,812,294.67	12,292,268.29
7	Furniture & Fixtures	10%	33,271,510.00	546,815.00	26,216,241.26	14,447,260.46	3,698,554.02	30,755,445.30	15,331,035.85	15,154,200.00
8	Computer	50%	35,270,053.40	2,597,762.00	4,645,410.00	28,134,263.23	1,028,553.22	49,243,113.11	5,525,679.24	13,7,084.12
9	Plant & Machinery	10%	-	-	61,000,220.00	-	1,200,777.00	5,900,000.00	7,100,777.00	-
TOTAL OF CURRENT YEAR			4,677,330,834.76	56,170,654.88	4,818,204,430.56	43,298,493,460.38	1,647,422,871.44	1,203,949,272.84	3,943,708,045.12	3,949,047,654.79
TOTAL OF PREVIOUS YEAR			4,414,855,372.12	94,465,019.03	4,509,320,391.15	377,268,474.88	1,167,483,193.08	1,569,843,696.78	3,463,002,817.63	3,463,002,817.63

Note

1. Depreciation is provided at half the rates for motor vehicles upto 31.03.2021 in the year of acquisition.
2. Cost of the above assets are as per the schedule attached herewith.
3. Cost of the above assets are as per the schedule attached herewith.



CAPITAL WORK-IN-PROGRESS

(Amount in INR)

S.NO.	Asset/Project	Opening Balance	Addition during the year	Allocation of Interest	Allocation of Other Attributable Cost	Total	Transfer to fixed asset (sch-9)	Balance
1	60 Mtr Road							
i.	Land	-	-	-	-	-	-	-
ii.	Development Cost	-	-	-	-	-	-	-
	Total- Project-A	-	-	-	-	-	-	-
2	30 Mtr Road							
i.	Land	-	-	-	-	-	-	-
ii.	Development Cost	-	-	-	-	-	-	-
	Total- Project-A	-	-	-	-	-	-	-
3	120 Mtr Road							
i.	Land	3,395,090,701.35	-	-	-	3,395,090,701.35	-	3,395,090,701.35
ii.	Development Cost	1,240,219,595.68	17,194,993.00	-	-	1,257,296,286.68	-	1,257,296,286.68
	Total- Project-B	4,635,150,297.01	17,194,993.00	-	-	4,652,296,990.01	-	4,652,296,990.01
4	Drain And Sewerage							
i.	Land	-	-	-	-	-	-	-
ii.	Development Cost	1,459,292,619.00	24,490,721.00	-	-	1,483,632,740.00	-	1,483,632,740.00
	Total- Project-A	1,459,292,619.00	24,490,721.00	-	-	1,483,632,740.00	-	1,483,632,740.00
5	75 Mtr Road							
i.	Land	4,070,112,667.96	-	-	-	4,070,112,667.96	-	4,070,112,667.96
ii.	Development Cost	295,824,266.26	5,162,398.00	-	-	299,986,665.26	-	299,986,665.26
	Total- Project-A	4,326,936,934.22	5,162,398.00	-	-	4,332,099,332.22	-	4,332,099,332.22
6	50 Mtr Road							
i.	Land	3,515,690,009.17	-	-	-	3,515,690,009.17	-	3,515,690,009.17
ii.	Development Cost	467,707,798.60	23,267,023.00	-	-	490,974,821.60	-	490,974,821.60
	Total- Project-A	3,983,397,807.77	23,267,023.00	-	-	4,006,664,830.77	-	4,006,664,830.77
	Total	14,403,626,428.89	75,874,136.00	-	-	14,479,500,564.89	-	14,479,500,564.89



Schedule-11**LONG TERM INVESTMENTS***(Amount in INR)*

<i>S.No.</i>	<i>Particulars of investment</i>	<i>Current Year</i>	<i>Prev. Year</i>
<i>A</i>	<i>Investment in Share Capital</i>		
<i>i</i>	<i>Noida International Airport Ltd (NIAL)</i>	<i>12,500.00</i>	<i>12,500.00</i>
<i>B</i>	<i>Investment-Other/Earmarked Funds</i>	<i>-</i>	<i>-</i>
	<i>Total</i>	<i>12,500.00</i>	<i>12,500.00</i>



LONG TERM LOAN AND ADVANCES

(Amount in INR)

S.No.	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance Outstanding at the end of the year (Rs.)
1	Advance to NIAL Against Share capital	3,746,734,336.00	2,810,738,076.00	-	6,557,472,412.00
	Sub-Total	3,746,734,336.00	2,810,738,076.00	-	6,557,472,412.00
	Less: Accumulated Provisions against Loans, Advances and Deposits	-	-	-	-
	Total Loans & Advances	3,746,734,336.00	2,810,738,076.00	-	6,557,472,412.00



LAND BANK

SCHEDULE 13

(Amount in INR)

S.NO.	Village/ Kharsa No.	LAND ACQUIRED		Total Cost (Rs.)	Particulars	Transfer to Work-in-Progress/Capital Work-in-Progress (Sch-14/Sch-10)		Total Cost
		Area (Hect.)	Cost (Rs.)			Area (Hect.)	Cost (Rs.)	
1				766,686,131.35	Scrapping of Sluiceway			
A		32.9441			Land Tpf in J.P. Area under			
B					Total Land in J.P.			
				766,686,131.35	Accounting Reference for J.P.	32.9441		766,686,131.35
J				11,858,898,345.47				
C								
1			9,157,878,805.00					
2			29,200,703.00					
3			413,605,822.00					
4			139,210,000.00					
D				31,600,000.00				
					Total Transfer to J.P.P			
E				18,502,897,468.87				
F					Capital Work-in-Progress			
G								
H				691,869,020.34				
					Total Transfer to Capital WIP			
					Land for Infused Inclusive Projects & Town Development			
					Land Tpf to M&S International Airport, Airport, Airport, Airport	13.7011		471,174,091.00
					Total Transfer to M&S International	13.7011		471,174,091.00
					Total Transfer to M&S International	13.7011		471,174,091.00
					Total Transfer to M&S International	13.7011		471,174,091.00
					Closing Balance of Land Bank	956.0866		18,506,426,826.49
					TOTAL	956.0866	956.09	18,977,594,867.49

Rate Per Sqm
Rate Per Acre

1.4411579
2.0163558

Note: Reg. 5-6-3-3-
f) Above Schedule provides the information regarding the land which has been acquired but development work not started



WORK IN PROGRESS

Schedule-14
(Amount in INR)

S.NO.	Sector/Project	Opening Balance	Addition during the year	Land Cost	Provision for measured works till 31st March	Total	Total Saleable Area	Transfer to (sch-15) Developed Land	Balance
A	WIP- Land Development								
1	WIP-Sector 29	5,527,919,050.00	275,136,724.00			5,803,114,774.00		5,803,114,774.00	-
2	WIP-Sector 33	8,169,642,732.30	452,712,640.00			8,622,355,372.30			5,322,354,372.30
3	WIP-Sector 28	3,757,782,688.00	71,907,789.00			3,829,690,477.00			2,768,670,809.00
4	WIP-Sector 27	4,027,656,521.30	45,902,483.00			4,073,559,004.30			4,063,559,954.20
TOTAL		15,482,960,001.55	475,719,506.00	-	-	15,958,679,507.55	-	5,803,114,774.00	10,155,564,733.47

S.NO.	Sector/Project	Opening Balance	Addition during the year	Provision for measured works till 31st March	Total	Transfer to (sch-16) Constructed Property	Balance
B	WIP- Construction Project						
1	WIP-Const. Property-Sector-22D	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-



DEVELOPED LAND

S.No.	Sector/Project	Balance Bf	Transfer from WIP (Sch-14)	Provision for Balance cost of Development	TOTAL	Total Area	Area Sold (Sqm)	Total Area Of Houses/shops/sheds	Tf to Constructed Prop. Sch-16	Transfer to cost of Dev. Land Sold	Balance
1	Sector-26	8,442,151,213.86	-	-	8,442,151,213.86	21,000,000.00	4,000.00	-	-	6,065,735.49	8,436,064,478.37
2	Sector-17A	2,915,136,655.02	-	-	2,915,136,655.02	2,614,849.00	-	-	-	-	2,915,136,655.02
3	Sector-26A	1,401,575,765.86	-	-	1,401,575,765.86	635,700.00	-	-	-	-	1,401,575,765.86
4	Sector-24A-6-2D	12,732,570,167.97	-	-	12,732,570,167.97	7,476,800.00	74,411.00	-	-	48,445,343.65	12,684,125,124.32
5	Sector-18	14,712,735,552.06	-	-	14,712,735,552.06	5,894,800.00	214,388.59	-	-	637,530,643.66	14,075,199,368.02
6	Sector-20	19,366,397,704.10	-	-	19,366,397,704.10	7,256,443.89	271,700.00	-	-	894,755,356.52	18,501,642,649.58
7	Sector-24	5,410,243,285.02	-	-	5,410,243,285.02	3,536,300.00	85,570.86	-	-	195,396,063.82	5,214,847,221.20
8	LTD EDC	200,421,791.97	-	-	200,421,791.97	-	-	-	-	-	200,421,791.97
9	Sector-25 Village Akshai	7,631,639,655.38	-	-	7,631,639,655.38	1,270,000.00	800.00	-	-	386,466.76	7,245,173,188.62
10	Sector-12	5,707,593,955.60	-	-	5,707,593,955.60	1,587,500.00	113,581.87	-	-	413,294,257.52	5,294,299,700.08
11	Sector-24A	3,910,324,156.86	-	-	3,910,324,156.86	2,110,800.00	-	-	-	-	3,910,324,156.86
12	Sector-22E	6,569,657,023.47	-	-	6,569,657,023.47	4,796,100.00	47,901.37	-	-	290,086,704.13	6,279,570,319.34
13	Sector-29	-	3,803,114,774.08	2,292,649,595.06	7,395,764,369.16	2,678,200.00	172,074.29	-	-	435,479,504.75	6,960,284,864.59
	Total	86,109,828,305.17	5,803,114,774.08	1,592,649,595.06	93,505,592,674.34	47,221,443.60	938,598.94	-	-	3,031,663,489.05	90,473,929,185.64

CONSTRUCTED PROPERTY

Schedule-16

S.No.	Sector/Project	Balance Bf	Transfer from WIP (Sch-14)	Transfer from Developed Land (Sch-15)	Provision for Balance cost of Construction	TOTAL	TOTAL Area	Area Sold (Sqm)	Transfer to cost of Const. Property Sold	Balance
1	PHS-01, Sector-18/21D	1,403,757,390.63	-	-	-	1,403,757,390.63	131,668.00	24,839.08	485,450,708.97	1,518,307,641.72
2	PHS-62 & 68 Sector-23D	3,613,160,037.95	-	-	-	3,613,160,037.95	22,419.78	7,546.60	136,685,119.59	3,476,474,918.36
	Total	5,416,926,788.48	-	-	-	5,416,926,788.48	355,648.78	26,384.68	612,135,828.90	4,804,591,459.59

(Amount in INR)



CONSUMABLE STORES

Schedule-27

(Amount in INR)

S.No.	Particulars	Name of Department/Division	Current Year	Previous Year
1	Stocks at Stores		-	-
2				
	TOTAL		-	-

Notes 1. Department/division wise certified list of inventories along with valuation shall be obtained & furnished here above.

SALES OF DEVELOPED LAND / CONSTRUCTED PROPERTY

Schedule-28

(Amount in INR)

S.No.	Sector	Debtors as at 01-04-2021	Sales	Collection	Debtors as at 31-03-2022
A	For Developed Land				
1	Sector-25 Special Development Zone (SDZ) Institutional	-	4,000.00	4,000.00	-
2	Sector-17A Mini-Sprawl Development Zone (MSDZ) Institutional Builders	88,967,281.61 83,424,362.05	-	-	88,967,282.61 83,424,362.05
3	Sector-26A Builders Institutional	- 62,567,098.00	-	-	- 62,567,098.00
5	Sector-20 Institutional Residential	28,386,884.00	1,297,850,000.00	1,297,850,000.00	28,386,884.00
6	Sector-22A & 22D Builders Residential Institutional	- - -	- 267,302,640.00 51,378,140.00	- 267,302,640.00 51,378,140.00	- - -
7	Sector-15 Builders Residential Institutional	21,203,737.90 7,472,267.00	1,328,045,400.00 76,030,695.00	1,328,045,600.00 75,582,896.00	21,203,737.90 7,920,267.00
8	Sector-24 Mix-Land	58,905,000.00	276,456,892.00	295,805,541.00	39,466,360.00
9	LFD-EDC	-	-	-	-
10	Sector-32 Industry Institutional	28,231,067.00	625,718,000.00 22,770.00	528,750,670.00 22,770.00	12,238,421.00
11	Sector-24a Mixed Land	-	-	-	-
12	Sector-22E Institutional	-	281,037,622.00	235,519,905.00	48,545,716.00
13	Sector-29 Institutional Industry	- -	4,000.00 726,219,987.66	4,000.00 726,219,987.66	- -
14	Sector-25 Village Abadi	-	502,403.00	502,403.00	-
	Total Sale of Developed Land (A)	1,179,167,697.54	4,921,997,786.46	4,797,267,065.80	1,303,698,118.14
B	Sale Of Constructed Properties				
1	Sector-18/22E-BHS-01	134,634,495.47	532,025,100.00	558,179,590.97	108,540,034.50
2	Sector-22D-BHS-02 & BHS-08	20,612,000.00	221,063,900.00	230,212,125.09	1,442,374.91
	Total Sale of Constructed Prop. (B)	145,296,485.47	753,078,100.00	788,391,676.06	109,982,909.41
	Grand Total (A+B)	1,324,464,183.01	5,675,075,886.46	5,585,859,041.92	1,413,681,027.55



CASH & CASH EQUIVALEANT

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
1	Cash in hand	-	-
2	Flexi deposits & Investments Maturing Within One Year	6,734,010,700.30	90,392,876.00
3	Balances with banks	7,836,779,109.13	7,530,510,198.03
	Total	14,570,789,809.43	7,620,903,074.03

OTHER CURRENT ASSETS, LOANS & ADVANCES

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
A	Loans		
1	Staff	-	-
2	Others (Specify) Advances and other amounts recoverable in cash or in kind or for value to be received		
B	Staff	210,735.00	363,634.00
2	Advance to Contractors/Supplier & Other Govt Agencies		
i	Advance to NICSI for E-Office Software Development	10,455,933.00	10,455,933.00
ii	Advance to U.P. Nideshuk Suchan Jansampark, Lucknow	5,000,000.00	5,000,000.00
iii	Advance to Ex.Engg Electricity Distribution Divi.Gr	69,518,321.00	69,518,321.00
iv	Advance to Director C&DS Unit-52, U.P. Jal Nigam	104,735.00	104,735.00
v	Advance to Institute of Entrepreneurship Dev, U.P	445,900.00	445,900.00
vi	Advance to Jal Nigam Up	147,671.00	147,671.00
vii	Advance to U P P T C L	822,300,000.00	-
3	Government Departments including Deposits (Specify)		
i.	Advance to ADM(LA)	1,852,640,359.20	1,852,640,359.20
4	Others (Specify)		
i	Security Deposite with E.L.D.D.	166,800.00	166,800.00
ii	Security Deposite with GAIL	200,000.00	200,000.00
iii	Security Dep for Allahabad Office Rent- D.Lal Chandra	60,000.00	60,000.00
iv	Security Dep for Allahabad Office Rent- Suman Agarwa	30,000.00	30,000.00
v	Security Dep for Meter Connection	1,228,000.00	743,000.00
5	Other Current Assets		
i.	Prepaid Expense	2,159,105.00	46,188.00
ii	Advance Tax (Under Protest)	186,863,738.00	186,863,738.00
iii	TDS Deducted by Bank & Allottee	102,547,113.36	80,596,451.45
iv	Advance Paid for Land Stamp & Registration Fee	144,462,701.00	166,051,570.00
v	Advance to Noida International Airport Ltd (NIAL) for Preliminary Exp	169,594,438.00	70,199,306.00
vi	Esi Contribution Paid Under Protest	6,807,606.00	6,807,606.00
vii	Epf Deposited Under Protest	864,325.00	864,325.00
viii	Receivable Against Village Abadi From J.P. Infrateck Ltd (See Note No-7)	964,134,797.48	964,134,797.48
ix	Interest Receivable From Allottee	-	8,465,493.00
x	Deposit Under Protest-U.P. Rent	52,317,526.00	49,074,625.00
xi	Deposit Under Protest-Agra Land	14,924,008.00	14,924,008.00
xii	Interest Accrued on Short term Investment	17,906,806.56	1,138,545.00
xiii	Up Awar & Vikas Parishad Tribunal -Under Protest	6,087,205.00	-
xiv	District Consumer Forum -Deposit Under Protest	75,000.00	-
xv	Advance Cpf Paid to Gwida Office	41,864.00	-
	Total	4,431,896,967.60	3,489,047,476.13

Schedule-21

COST ON SPECIAL PROJECTS/OTHER INFRASTRUCTURE DEVELOPMENT

(Amount in INR)

S.No.	Name of Special Projects	Current Year	Previous Year
1	Consultancy on Yamuna Expressway	-	5,051,812.00
2	Consultancy on Master plan of Township	61,655,106.00	53,835,141.00
3	33 Kva Ht Line From 132 Kv Sub-Station Dankot	-	56,203,498.00
	Total	61,655,106.00	115,090,451.00



Schedule-22

LEASE RENT

(Amount in INR)

S.No.	Sector/Particulars	Current Year	Previous Year
(i)	Lease rent - One time : (Transferred from Schedule-4)	29,982,915.52	22,756,402.63
(ii)	Lease rent- Annual	109,771,267.23	79,141,129.40
	Total	139,754,182.75	101,897,532.03

Note:- Annual lease rent if overdue for 2 years is recognised on receipt basis

Schedule-23

FEES & CHARGES

(Amount in INR)

S.No.	Sector/Particulars	Current Year	Previous Year
1	Water Connection Charges	5,048,718.28	5,297,643.00
2	Sewer Connection Charges	6,761,296.00	6,143,017.00
3	Plan Processing Fee	6,402,670.35	1,783,142.54
4	Processing Charges	44,910,680.00	109,884,801.66
5	Transfer Charges	803,120,272.72	381,038,873.87
6	Temp Structure Fees	330,054.75	133,344.33
7	Layout charges	826,690.80	311,804.15
8	Location Charges	260,884,178.97	88,328,647.00
9	Malwa Charges	2,045,981.68	783,846.53
10	Compounding Fee	-	673,212.00
11	Revision Charges	1,181,102.97	199,084.00
12	Documentation Charges	302,710.00	239,032.00
13	Completion Fee	3,953,856.00	2,074,026.00
14	Drain Charges	557,550.00	-
15	Electric Telephone Pipe Charges	114,900.00	-
16	Late Lease Penalty Charges	8,114,743.97	7,406,434.00
17	Mortgage Permission Fee	762,249.00	347,514.00
18	Mutation Permission Fess	-	56,881.00
19	Time Extension Charges	-	4,048,667.00
20	C.I.S Charges	100,000.00	550,529.00
21	Grass Cutting Charges	36,345.00	154,006.00
22	Rain Water Harvesting Charges	26,340.00	17,152.00
23	Parking Charges from Bhs 02 & 03	10,400,000.00	13,500,000.00
24	Misc. Fees & Charges	10,459,414.31	2,216,442.02
25	Runa Charges From Bhs 2 & 3	15,999,000.00	8,500,000.00
26	Excess Area Conversion Charges	429,733.00	-
27	Retulidation Charges	3,097,700.00	-
	Total	1,185,866,187.80	633,688,099.10



Schedule-24**FORFEITURE OF PROPERTY***(Amount in INR)*

S.No.	Sector	Current Year	Previous Year
1	Residential/Builders	3,126,531.00	6,349,805.00
2	Institutional	-	8,460,270.00
3	Industrial	-	-
4	Commercial	-	-
	<i>Total</i>	3,126,531.00	14,810,075.00

Schedule-25**OTHER URBAN EXPENSES***(Amount in INR)*

S.NO.	Particulars	Current Year	Previous Year
1	Grant to Udhog Bandhu	8,136,451.00	39,768,151.00
2	Grant for U.P Infrastructure Dev. Fund	50,000,000.00	-
3	Grant to Others	300,000.00	-
4	Urban Street Light Electricity Expenses	15,634,050.00	8,847,360.00
	<i>Total</i>	74,070,501.00	48,615,511.00



Schedule-26

INTEREST & PENALTY INCOME

(Amount in INR)

S.No.	Sector	Current Year	Previous Year
1	Interest From Allottees	3,707,164,290.82	2,671,447,230.81
2	Interest on short term Investment	33,091,244.03	19,589,337.00
3	Interest on Savings Bank Account	111,364,920.00	55,233,824.00
4	Interest on TDS Refund	1,791,422.00	78,532.00
5	Interest/Penalty From Contractors	5,478,954.00	5,504,491.00
6	Interest on Annual Lease Rent	26,450,578.04	5,548,812.41
	Total	3,885,341,408.89	2,757,402,227.22

Schedule-27

RENT INCOME

(Amount in INR)

S.No.	Sector	Current Year	Previous Year
1	Rent from Staff Quarters	-	-
2	Rent from Commercial Properties	1,186,841.28	1,655,592.00
3	Rent-Others (specify)	-	-
	Total	1,186,841.28	1,655,592.00

Note:- In cases when receipt of rent is in default for three or more months it is recognised on receipt basis.

Schedule-28

DETAILS OF MISC. INCOMES

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
1	Sale of Forms/Building Byelaws/ Tender Forms/ E-Tender Money	14,362,867.00	18,859,690.22
2	RTI Fees	5,625.00	74,004.00
3	Others (Specify)	34,671.00	99,918.45
	Total	14,403,163.00	19,033,612.67



ESTABLISHMENT EXP.

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
1	Salary & Perquisites	177,663,984.00	155,436,228.00
2	Staff Welfare Exp.	3,197,012.00	3,972,840.00
3	Medical Expenses	16,119,562.00	9,572,560.00
4	Rent of Employees	354,527.00	336,268.00
5	CPF Employer's Contribution	3,694,338.00	2,433,100.50
6	Authority Contribution(NPS)	1,343,082.00	1,006,010.00
7	Authority Contribution (E.P.F)	23,676.00	23,676.00
8	Bonus Expenses	205,606.00	153,278.00
9	Interest on CPF Authority & Emp Contributions	151,760.00	67,333.00
10	Leave Salary, Gratuity & Pension Contribution	3,869,370.00	1,551,112.00
	Total	206,522,917.00	174,552,705.50

Schedule-30

OTHER ADMINISTRATIVE EXPENSES

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
1	Electricity Expenses	5,423,839.00	5,433,515.00
2	Telephone Expenses	1,290,246.00	1,122,120.00
3	Office Expenses	4,701,384.00	4,364,070.00
4	Office Building Repair & Maintenance	3,090,603.00	1,292,457.00
5	Computer Repair & Maintenance Expenses	120,197.00	47,151.00
6	Annual Maintenance Expenses	4,766,828.00	4,534,958.00
7	Vehicle Running & Maint. Expenses	12,907,514.00	3,773,603.00
8	Generator Running & Maint. Expenses	1,025,664.00	677,437.00
9	Printing Stationery	9,037,144.00	8,099,963.00
10	Consultancy Expenses	18,169,276.00	12,661,746.00
11	Bank charges	143,539.75	53,485.18
12	Security Expenses	74,721,402.00	12,558,499.00
13	Insurance Expenses	259,051.00	341,316.00
14	Travelling & Conveyance Expenses	3,753,207.00	3,164,396.00
15	Hire Charges	27,063,360.00	15,752,999.00
16	Legal Expenses	55,221,053.00	40,396,074.00
17	News paper & Periodicals	50,404.00	52,519.00
18	Postage, Fax & Courier Expenses	1,061,619.00	636,568.00
19	Meeting Expenses	4,903,587.00	3,275,247.00
20	Draw Expenses	985,969.00	938,894.00
21	Contra to U.P Awaaz Vidas	4,894,978.00	23,135,697.00
22	Computerization Expenses	3,809,571.00	5,489,204.00
23	Internet Expenses	822,050.00	829,386.00
24	Rera Registration Fees	614,030.00	1,280,521.00
25	Rera Penalty	-	90,012.00
26	Stamp Paper Fee Refund to Resi Allottee(50%)	7,503,494.00	3,367,374.00
27	Interest on Cst Against Reversal of Itc	10,652.00	1,331,726.00
28	License & Software Upgradation Exp	348,242.00	-
29	Interest etc on Income Tax T.D.S.	2,947,907.00	-
30	Depreciation & Amortisation(less Grants Received for fixed assets being w/off)	157,122,371.66	150,624,666.69
	Total	346,774,162.41	310,725,608.87



Schedule-31

MARKETING EXPENSES

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
1	Advertisement Expenses	149,145,334.00	93,868,083.00
2	Others (Specify)	-	-
	Total	149,145,334.00	93,868,083.00

Schedule-32

FINANCE EXPENSES

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
(i)	Finance charges	1,706,301,470.29	1,692,280,496.51
(ii)	Interest Paid to Aflottee On Refund	86,621,366.00	291,017,180.68
(iii)	Bank Guarantee Charges	-	-
	Total	1,792,922,836.29	1,983,297,677.19
	Less: Interest capitalised on Fixed assets	-	-
	Total	1,792,922,836.29	1,983,297,677.19



Schedule-33

PRIOR PERIOD ITEMS

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
(i)	Prior Period Income	(2,156,935.00)	-
	<i>Total</i>	(2,156,935.00)	-

Schedule-34

EXTRA-ORDINARY ITEMS

(Amount in INR)

S.No.	Particulars	Current Year	Previous Year
	GRANT REFUNDED	-	-
	<i>Total</i>	-	-



YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY

SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATIONAL INFORMATION:

Taj Expressway Industrial Development Authority (TEA) was constituted by the Government of Uttar Pradesh vide its Notification No.697/77-4-2001-3(N)/2001 dated 24th April, 2001, under Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act No.6 of 1976) for implementing the Yamuna Expressway Project and allied development in the region. Later, the Government of Uttar Pradesh vide Notification No. Notification - No. 1165 / 77-4-08-65 N/08 – Lucknow: Dated 11 July, 2008 changed the name of the Authority from Taj Expressway Industrial Development Authority to Yamuna Expressway Industrial Development Authority.

The main responsibilities of Yamuna Expressway Industrial Development Authority (YEIDA) included:

- Execution of Yamuna Expressway;
- Acquisition of land for construction of Expressway and area development;
- Preparation of Zonal plan/Master plan for planned development along the Expressway;
- Development of drainage, feeder roads, electrification and other facilities in the area;

YEIDA has its main administrative office at Commercial Complex, F-2, Sector- Omega-1, Greater Noida.

SIGNIFICANT ACCOUNTING POLICIES:**a. Basis of Preparation**

The financial statements of Yamuna Expressway Industrial Development Authority (YEIDA) are prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') and in accordance with the Accounting Policy approved by the Board of the YEIDA. The financial statements are prepared on accrual basis and under the historical cost convention method of accounting.

All Assets & Liabilities have been classified as current or non-current as per the normal operating cycle of YEIDA.

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

b. Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make judgments, estimates and assumptions that affect the reported balances of assets and liabilities at the end of reporting period and reported amounts of income and expense during the period. The financial statements are prepared by using reasonable estimates by the Management. Actual results could be differed from these estimates and the differences between the actual results and the estimates shall be recognized in the periods in which the results are known/materialized, and if material, their effects are disclosed in the notes to the financial statements.

c. Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

- i) In case of sales of developed land and constructed property, the revenue is recognised at the time of registration of lease deed by the YEIDA as all significant risk and rewards of ownership are transferred to the buyer/allottee and YEIDA retains no effective control of the developed land/ constructed property. However, in case of properties having premium of Rs. 25 crore or more, sales is recognized in proportion of receipt of sales proceeds.



- ii) Lease rent (annual) is recognized on due dates. However, lease rent, not received on due dates, is recognized on receipt basis.
- iii) Lease rent (one time) is treated as capital receipt and is recognized income over the lease period.
- iv) Sale of FAR is recognized as capital receipt in the year of receipt and is recognized income over the un-expired period of lease.
- v) Other Incomes, which are of uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations of the YEIDA, have been recognized on actual receipt, irrespective of period of bill.
- vi) Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the YEIDA, have been recognized in the period in which they become due, i.e., when the bills are raised, irrespective of period of bill.
- vii) Interest from allottees on premium is recognized on their due dates. However, interest not received on due date is recognized on receipt basis.
- viii) Interest on staff advances & others, Interest on investments, Interest on saving bank account and Interest on Loans is recognized on accrual on the time basis determined by the amount outstanding and the rate applicable. If the interest on investments and/or loans is pending for two or more instalments, it is recognized on receipt basis.
- ix) Interest due on delayed payments and penalty by customers/allottees/employees/contractors is accounted for on receipts basis due to uncertainty of recovery/ time of recovery of the same.

d. Fixed Assets and Depreciation

- i) The assets which are used by the authority for itself or for generating revenue such as community centres etc. and the assets that are in the nature of urban infrastructure assets such as road networks, sewer systems, water and power supply systems and communication networks etc. are capitalised under fixed assets. However, expenditure incurred on internal development of sectors e.g. parks, roads, sewerage, water lines, drainage, electric sub-station upto 33KVA, boundary walls etc. are treated as revenue expenditure and added into cost of development of sector in accordance with para-11 of AS-2 (Valuation of Inventories).
- ii) All assets costing less than Rs. 5000/- are charged to income & expenditure account in the year of purchase.
- iii) Fixed assets are stated at cost of acquisition or construction less depreciation accumulated. The cost of fixed assets includes non-refundable taxes, duties, freight and other incidental expenses related and directly attributable to the acquisition and installation of fixed assets and borrowing costs relating to borrowed funds attributable to construction or acquisition of fixed assets, up to the date the asset is put to use. All up gradation/enhancements are generally charged off as revenue expenditure unless they bring similar significant additional benefits.
- iv) Assets in the nature of civil works and equipment/machinery requiring erection/installation and which are not ready for their intended uses are first accumulated under respective 'Capital Work-in-Progress Account'. Upon completion of the civil works and installation of machinery, the value is transferred to the respective asset account under fixed assets. The value of each Capital Work-in-Progress includes the direct cost on material, labour, stores etc. and interest, if such asset is being created with borrowed funds.
- v) Infrastructure assets or other township projects which are acquired or constructed for transfer to other organisation/Govt. Administration at nil/scanty consideration for the purpose of township development are not considered as fixed assets and are recognized as an expense when it is incurred in accordance with para-56 of Accounting Standard (AS)-26.



- vi) Depreciation is provided at Written Down Value Method at the rates prescribed under Income-tax Act, 1961. Depreciation is provided at half the rates for assets, which are put to use for less than 180 days in the year of acquisition.
- vii) Intangible assets have been stated at cost less accumulated amortization and accumulated impairment losses, if any.
- e. Inventories**
- i) Inventories of land, WIP, developed land/constructed property held for sale and stores are valued at cost or net realisable value whichever is lower.
- ii) Cost of Land held for resale or development comprises of all cost of purchase/acquisition including all directly attributable cost e.g. Land acquisition charges, Stamp duty, compensation paid to farmers/others, if any, Rehabilitation charges, Ex-Gratia payment, if any, and other cost only to the extent that they are incurred in acquiring the land. Recoveries, if any, against land compensation shall be reduced from the cost of land.
- iii) Cost of Land held for resale or development has been assigned by using the weighted average cost formula. Under this formula, the cost of each item is determined from the weighted average of the cost of similar items at the beginning of a period and cost of similar items purchased during the year. The average is calculated on yearly basis.
- iv) Work in progress is valued at cost or net realisable value whichever is lower. The Work in Progress represents cost of incomplete Sectors. Cost of inventories under WIP comprises of all cost of purchase, cost of services and consultancy, all development cost of property held for sale e.g. roads, sewer, water supply, parks etc., provision for goods/services under major work contracts to the extent value measured and certified by the Engineering Department and other costs incurred in bringing the inventories to their present location and condition.
- v) Inventories under head 'WIP' ceased to be recognized as and when registration of lease has commenced in that particular sector/constructed property.
- vi) Inventories under developed land represent sector-wise cost of developed land. Inventories under this head are recognized sector-wise at the time when registration of lease deeds has commenced. Cost of inventories under Developed Land is comprised of all cost of purchase, cost of services and consultancy, development cost, provision for goods/services under major work contracts to the extent value measured and certified by the Engineering Department and other costs incurred or to be incurred to complete the sector development and in bringing the inventories to their present location and condition.
- f. Investments**
- Investments have been carried in the financial statements at cost include acquisition charges. However, provision for diminution is made to recognise a decline, other than temporary, in the value of the investments. Such reduction shall be determined and made for each investment individually. Any reduction in the carrying amount and any reversals of such reductions should be charged or credited to the income and expenditure statement.
- g. Borrowing Cost**
- Borrowing costs have been identified on accrual basis.
- h. Employee Benefits**
- i) Provident fund contribution payable under the scheme is recognized during the period in which the employee renders the related service.
- ii) The present value of the obligation under gratuity plan has been determined based on actuarial valuation after relevant details on the basis of 15/26 for completed years as per last month's salary.



iii) Leave Encashment has been recognized as expense in the year it is paid.

i. Government & Other Grants

Capital grant of Rs. 20.00 crore received equally from New Okhla Industrial Development Authority and Greater Noida Industrial Development Authority for formation of YEIDA has been considered as Capital Fund of YEIDA.

j. Provisions, Contingent Liability and Contingent Assets

- i) Provisions are recognised when YEIDA has a present obligation as a result of a past event and it is reasonably certain, an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made to settle the amount of obligation.
- ii) Contingent liabilities have not been recognised nor been disclosed in the financial statements in books of accounts.
- iii) Contingent assets are neither been recognised nor been disclosed in the financial statements.



NOTES ON ACCOUNTS1. Migration to Accrual Based Accounting

YAMUNA EXPRESSWAY Industrial Development Authority (YEIDA) was preparing its financial statements on cash basis without recognizing revenue from long term lease of properties. YEIDA had migrated from the existing policy to accrual basis and by recognizing allotments of land and constructed properties by way of long terms leases as sales revenue with effect from 01.04.2005. The primary consideration in such migration remains that the financial statements prepared and presented on the basis of new accounting policies should represent a true and fair view of the state of affairs of YEIDA as at the Balance Sheet date and of the net income or deficit for the period ended on that date. In such migration, most of transactions had been re-classified in accordance with the new accounting policy.

2. Revenue Recognition

- a. Incomes have been recognized on accrual basis.
- b. As per the accounting policy of YEIDA, sales revenue is recognized in the year lease deeds are entered with the allottees.
- c. Income of annual lease rent is recognized on accrual basis. Lease rent (one time) is treated as capital receipt and is recognized income over the lease period.
- d. Interest on investments and interest on saving bank account have been recognized on accrual on the time basis determined by the amount outstanding and the rate applicable.

3. Depreciation has been provided at rates prescribed under Income-tax Act, 1961.

4. Inventories of land, WIP, developed land/constructed property held for sale and stores are valued at cost or net realisable value whichever is lower.

5. YEIDA had entered into a concession agreement with M/S Jal Prakash Industries Limited on dated 07.02.2003 for construction of 6-lane 160 kilometers long express way connecting Noida to Agra. The Concession Agreement included following conditions:-

- a. Clause 4.1.d: The sole premium of the transferred land shall be equivalent to the acquisition cost plus a lease rent of Rs. 100 per hectare per year. The acquisition cost shall be the actual compensation paid to the land owners without any additional charge and shall be payable by the Concessionaire as per applicable rule. The lease rent shall be payable annually.
- b. Clause 3.3: The Concessionaire shall be granted rights for land development of 25 million square meters of land along with the proposed expressway. The aforesaid land will be in addition to the land for expressway.
- c. LFD will be given on following terms & conditions:-
 - Clause 4.3.a- on lease for 90 years;
 - Clause 4.3.c- The sole premium of the transferred land shall be equivalent to the acquisition cost plus a lease rent of Rs. 100 per hectare per year. The acquisition cost shall be the actual compensation paid to the land owners without any additional charge and shall be payable by the Concessionaire as per applicable rule. The lease rent shall be payable annually for 90 years.

6. Details of land acquired, leased to M/S J. P. Infratech Limited and consideration received or receivable till 31.03.2021 is enclosed at Note No. 36-A. Advance received from M/S J. P. Infratech Limited has been shown as Advance received against Expressway/LFD land under Current Liabilities.



7. Area of land transferred under LPD to J P Infratech till 31.03.2021 was 2470.97 hectare. Cost of abadi land is considered to be Rs. 223,32,59,591.49 estimated for 2470.97 hectares in proportion of the Authority's demand of Rs. 220,52,64,000.00 vide Letter No.-YEA/Land/1414/2020 dated 20.10.2010 for leased area of 2440.00 hectares. The amount receivable from J P Infratech on account of village abadi-land cost has been adjusted in Land Bank A/c as the cost of such land is already in land acquisition cost for township. During the year Authority didn't receive any payment from J P Infratech against abadi land and balance amount Rs. 96.41 crore shown under Receivable against Village Abadi from J. P. Infratech under Current Assets.
8. The Authority had received a grant of Rs. 30.00 crore from for Scheme "Promotion of Medical Devices Parks" from Department of Pharmaceuticals, Ministry of Chemicals & Fertilizers, Government of India. Total grant sanctioned is Rs. 100.00 crore which shall be received in 4 installments. This Grant in -aid is provided for creation of common infrastructure facilities in selected Medical Device Parks.
9. During current year, the Authority has transferred 13.7011 hectare land at acquisition cost.
10. In the opinion of Authority, current assets, loan & advances have a value on realization in ordinary course of business at least equal to the amount at which they are stated.
11. The figures have been regrouped/rearranged wherever necessary.
12. Schedule 'I' to '36' form an integral part of the financial statement.

As per our Compilation Report

RAV BHARDWAJ & CO.

Chartered Accountants

FRN: 003966C

RAV M. P. SINGH

M. No-071918

Partner

Place: Greater Noida

Date: 21/09/2022

UDIN :22071918ATPJSZ3896



VISHAMBHAR BABU

G.M.(Finance)

MONIKA RANI

A.C.E.O.

DR. ARUN VIR SINGH

C.E.O.

FY 2005-06

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/Advance Received as on 31.03.2006
Opening Balance as on 01.04.2005	294.67	1,463,047,605.00	1,463,047,605.00	
Total Cost of Area Leased During the Year	-	-	-	
Amount Received During the Year			-	
Total As on 31.03.2006	294.67	1,463,047,605.00	1,463,047,605.00	-

FY 2006-07

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/Advance Received as on 31.03.2007
Opening Balance as on 01.04.2006	294.67	1,463,047,605.00	1,463,047,605.00	-
Total Cost of Area Leased During the Year	6.88	38,762,797.00		
Amount Received During the Year			38,762,797.00	
Total As on 31.03.2007	301.55	1,501,810,342.00	1,501,810,342.00	-

FY 2007-08

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/Advance Received as on 31.03.2008
Opening Balance as on 01.04.2007	301.55	1,501,810,342.00	1,501,810,342.00	-
Total Cost of Area Leased During the Year	123.58	1,092,987,706.00		
Amount Received During the Year			4,347,294,393.00	
Total As on 31.03.2008	424.93	2,594,798,048.00	5,849,104,735.00	-3,254,306,687.00

FY 2008-09

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/Advance Received as on 31.03.2009
Opening Balance as on 01.04.2008	424.93	2,594,798,048.00	5,849,104,735.00	-3,254,306,687.00
Total Cost of Area Leased During the Year	1,560.51	9,019,076,627.00		
Amount Received During the Year			7,900,407,897.00	
Total As on 31.03.2009	1,995.46	11,613,874,675.00	13,749,512,632.00	-2,135,637,957.00

FY 2009-10

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/Advance Received as on 31.03.2010
Opening Balance as on 01.04.2009	1,995.46	11,613,874,675.00	13,749,512,632.00	-2,135,637,957.00
Total Cost of Area Leased During the Year	1,172.18	8,971,026,306.00		
Amount Received During the Year			11,367,449,070.00	
Total As on 31.03.2010	3,167.64	20,584,900,983.00	25,116,961,702.00	-4,532,060,719.00

FY 2010-11

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/Advance Received as on 31.03.2011
Opening Balance as on 01.04.2010	3,167.64	20,584,900,983.00	25,116,961,702.00	-4,532,060,719.00
Total Cost of Area Leased During the Year	1,207.09	9,216,116,835.00		
Amount Received During the Year			4,775,618,172.00	
Total As on 31.03.2011	4,374.73	29,801,017,818.00	29,890,579,874.00	-89,561,056.00



FY 2011-12

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2012
Opening Balance as on 01.04.2011	4,374.73	29,801,017,818.00	29,890,579,874.00	-89,562,056.00
Total Cost of Area Leased During the Year	31.67	515,837,749.00		
Amount Received During the Year			802,970,246.00	
Total As on 31.03.2012	4,406.40	30,316,855,567.00	30,693,554,120.00	-376,698,553.00

FY 2012-13

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2013
Opening Balance as on 01.04.2012	4,406.40	30,316,855,567.00	30,693,554,120.00	-376,698,553.00
Total Cost of Area Leased During the Year	17.65	237,812,280.00		
Amount Received During the Year			392,812,055.00	
Total As on 31.03.2013	4,424.04	30,554,667,847.00	31,086,366,175.00	-531,698,328.00

FY 2013-14

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2014
Opening Balance as on 01.04.2013	4,424.04	30,554,667,847.00	31,086,366,175.00	-531,698,328.00
Total Cost of Area Leased During the Year	14.14	201,003,753.00		
Amount Received During the Year			148,920,324.00	
Total As on 31.03.2014	4,438.18	30,755,671,600.00	31,235,286,499.00	-479,614,899.00

FY 2014-15

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2015
Opening Balance as on 01.04.2014	4,438.18	30,755,671,600.00	31,235,286,499.00	-479,614,899.00
Total Cost of Area Leased During the Year	-	-		
Amount Received During the Year			34,663,881.00	
Total As on 31.03.2015	4,438.18	30,755,671,600.00	31,269,975,380.00	-514,303,780.00

FY 2015-16

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2016
Opening Balance as on 01.04.2015	4,438.18	30,755,671,600.00	31,269,975,380.00	-514,303,780.00
Total Cost of Area Leased During the Year	-	-		
Amount Received During the Year			5,686,347.00	
Total As on 31.03.2016	4,438.18	30,755,671,600.00	31,275,661,727.00	-519,990,127.00

FY 2016-17

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2017
Opening Balance as on 01.04.2016	4,438.18	30,755,671,600.00	31,275,661,727.00	-519,990,127.00
Total Cost of Area Leased During the Year	-	-		
Amount Received During the Year			-	
Total As on 31.03.2017	4,438.18	30,755,671,600.00	31,275,661,727.00	-519,990,127.00

FY 2017-18

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2018
Opening Balance as on 01.04.2017	4,438.18	30,755,671,600.00	31,275,661,727.00	-519,990,127.00
Total Cost of Area Leased During the Year	-	-		
Amount Received During the Year			91,159,089.00	



Total As on 31.03.2018	4,438.18	30,755,671,600.00	31,366,820,816.00	-611,149,216.00
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FY 2018-19

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2019
Opening Balance as on 01.04.2018	4,438.18	30,755,671,600.00	31,366,820,816.00	-611,149,216.00
Total Cost of Area Leased During the Year	-	-	-	-
Amount Received During the Year	-	-	-	-
Total As on 31.03.2019	4,438.18	30,755,671,600.00	31,366,820,816.00	-611,149,216.00

FY 2019-20

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2020
Opening Balance as on 01.04.2019	4,438.18	30,755,671,600.00	31,366,820,816.00	-611,149,216.00
Total Cost of Area Leased During the Year	-	-	-	-
Amount Received During the Year	-	-	21,211,067.00	-
Total As on 31.03.2020	4,438.18	30,755,671,600.00	31,388,031,883.00	-632,360,283.00

FY 2020-21

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2021
Opening Balance as on 01.04.2020	4,438.18	30,755,671,600.00	31,388,031,883.00	-632,360,283.00
Total Cost of Area Leased During the Year	-	-	-	-
Amount Received During the Year	-	-	-	-
Total As on 31.03.2021	4,438.18	30,755,671,600.00	31,388,031,883.00	-632,360,283.00

FY 2021-22

Summary of Land Leased and Amount Received Against LFD and Expressway.				Note-36-A
Particulars	Area (Hect) Leased	Total Cost of Land Leased	Amount Received from JP Infratech	Amount Receivable/-Advance Received as on 31.03.2022
Opening Balance as on 01.04.2021	4,438.18	30,755,671,600.00	31,388,031,883.00	-632,360,283.00
Total Cost of Area Leased During the Year	-	-	-	-
Amount Received During the Year	-	-	-	-
Total As on 31.03.2022	4,438.18	30,755,671,600.00	31,388,031,883.00	-632,360,283.00

