

Trenzet Infra Private Limited

Annual Report 2021-22

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TRENZET INFRA PRIVATE LIMITED
Formerly known as K. Venkata Raju Engineers & Contractors Private Limited

Notice of Annual General Meeting

NOTICE is hereby given that the 08th Annual General Meeting of the Shareholders of will be held on Friday the 30th day of September, 2022 at 11.30 A.M. at the Registered office of the Company at D.No.54-20-6, Kanakadurga Gazetted Officers Colony, Road No.1, Gurunanak Nagar, Vijayawada, AP-520008 IN, Vijayawada- to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the both Standalone and Consolidated Audited Financial Statements of the Company for the Financial year ended 31st March, 2022, together with the reports of the Board of Directors and the Auditors thereon.

SPECIAL BUSINESS

2. To approve the remuneration of the Cost Auditors for the financial year 2022-23.

To consider and if thought fit, to pass with or without modifications the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), M/s Nukala & Associates, Cost Accountants, appointed by the Board of Directors of the Company to conduct the audit of the cost records of the Company made and maintained by the Company pertaining to Roads and other Infrastructure Project Services for the financial year ending 31st March, 2023 be paid the remuneration of Rs.60000/- (Rupees Sixty Thousand Only) plus applicable taxes and reimbursement of out-of-pocket expenses and the Board of Directors of the Company be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

3. Regularization of Mr. Veera Venkata Satyanarayana Nadipalli as Director of the Company.

To consider and if thought fit, to pass with or without modification(s), the following resolution as an ordinary resolution.

“RESOLVED THAT pursuant to Section 149, 152 and other applicable provisions of the Companies Act, 2013 and the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Veera Venkata Satyanarayana Nadipalli (DIN: 02646608), who was appointed as an additional director of the company in the board of directors meeting held on 31st day of August, 2022 and who holds office till the date of the AGM, in terms of Section 161 of the Companies Act, 2013 be and is hereby appointed as a director of the company.”



“RESOLVED FURTHER THAT the Board of Directors, be and are hereby authorized to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds and things as may be necessary, expedient and desirable for the purpose of giving effect to this resolution.”

For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K.Venkata
Raju Engineers & Contractors Private Limited)

Date: 02/09/2022
Place: Vijayawada.



Kishan Kumar Thotakura
Managing Director
DIN: 02425879

Notes:

- The relative explanatory statement pursuant to Section 102 of the Companies Act, 2013 in respect of the special items under special business above is annexed hereto.
- A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.
- The instrument of proxy should however be deposited at the registered office of the company not less than forty-eight hours before the commencement of the meeting.
- Shareholders are requested to update their address for communication and also provide to the company their Email address.

EXPLANATORY STATEMENT

PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No.2

The Board has approved in meeting held on 02nd day of September, 2022 the appointment of M/s Nukala& Associates, FRN: 100428 as the Cost Auditors of the Company to conduct audit of cost records made and maintained by the Company pertaining to Roads and other Infrastructure Project Services for financial year commencing on 01st day of April, 2022 and ending on 31st March, 2023 at remuneration of Rs. 60,000/- (Rupees Sixty Thousand Only) plus applicable taxes and reimbursement of out-of-pocket expenses.

In accordance with the provisions of Section 148(3) of the Companies Act, 2013 read with Rule 14 of Companies (Audit & Auditor Rules), 2014, the remuneration payable to the Cost Auditor is required to be ratified by the members of the Company.

None of the Directors, Key Managerial Personnel of the Company or their relatives is in any way, concerned or interested, financially or otherwise, in the resolution.

The Board of Directors recommends the Ordinary Resolution for your approval.

Item No.3

Mr. Veera Venkata Satyanarayana Nadipalli (DIN: 02646608) was appointed as an Additional Director in the Board of Directors meeting held on 31st day of August, 2022, w.e.f 31/08/2022 in accordance with the provisions of Section 161 of the Companies Act, 2013. Pursuant to Section 161 of the Companies Act, 2013 the above director holds the office upto the date of ensuing Annual General Meeting. The Board feels that presence of Mr. Veera Venkata Satyanarayana Nadipalli (DIN: 02646608) on the Board is desirable and would be beneficial to the company and hence recommend the above said resolution for adoption.

None of the Directors, Key Managerial Personnel of the Company or their relatives is in any way, concerned or interested, financially or otherwise, in the resolution.

For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K. Venkata
Raju Engineers & Contractors Private Limited)

Date: 02/09/2022
Place: Vijayawada.



A handwritten signature in black ink, appearing to read "Kishan Kumar Thotakura".

Kishan Kumar Thotakura
Managing Director
DIN: 02425879

DIRECTOR'S REPORT

To the Members of,
Trenzet Infra Private Limited
(Formerly known as K. Venkata Raju Engineers & Contractors Private Limited,
Vijayawada.

Your Directors have pleasure in submitting their 08th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022.

1. FINANCIAL SUMMARY

Amount in Rs.

Particulars	Standalone		Consolidated	
	As on 31.03.2022	As on 31.03.2021	As on 31.03.2022	As on 31.03.2021
Total Revenue	1423122609	771303881	1485197600	788604120
Total Expenses	1353543977	709692248	1423105996	744846173
Profit or Loss before Exceptional and Extraordinary items and Tax	69578632	61611633	62091604	43757947
Less: Exceptional Items	-	-	-	-
Less: Extraordinary Items	-	-	-	-
Profit or Loss before Tax	69578632	61611633	62091604	43757947
Less: Current Tax	17408818	15201411	17408818	-
Deferred Tax	-	-	(201659)	(3900934)
Profit or Loss After Tax	52169814	46410222	44884445	47658881

2. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

During the year the company has achieved a turnover/revenue of Rs.1423122609/- and Profit after Tax of Rs.52169814/-. And on consolidated basis total turnover was Rs.1485197600/- and Profit after Tax was Rs.44884445/-. Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in coming years.

During the year subject to the approval of Name by Central Government, Registrar of Companies and subject to the approval of shareholders in the Extra-Ordinary General Meeting held on 07th December, 2021 the Company has applied for Change of Name of the Company from M/s. K. Venkata Raju Engineers & Contractors Private Limited to M/s. Trenzet Infra Private Limited.

A new Certificate of Incorporation pursuant to change of name to this effect was issued by Registrar of Companies, Vijayawada on 20th January, 2022.

There was no change in the nature of business of company during the year.

3. DIVIDEND

No Dividend was declared for the current financial year.

4. RESERVES

The company proposed not to transfer any amount to general reserves and total profits are retained in Profit and Loss account under Reserves and Surplus.



5. ANNUAL RETURN

As the Company does not have a website, the extract of the annual return is not required to be attached to this Report or required to be placed therein.

6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.

7. SHARES

During the year under review, the company has undertaken following transactions with regard to Share Capital:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

8. DIRECTORS OR KEY MANAGERIAL PERSONS

Mr. Lalit Gyanwani, an Associate member of Institute of Company Secretaries of India holding Membership No.A35632 was appointed as Wholetime Company Secretary of the Company w.e.f 1st August, 2022 under the provisions of Companies Act, 2013.

Mr. Veera Venkata Satyanarayana Nadipalli was appointed as Additional Director in the Board of Directors meeting held on 31st day of August 2022 who holds the office till the conclusion of ensuing Annual General Meeting.

9. STATUTORY AUDITORS, THEIR REPORT AND NOTES TO FINANCIAL STATEMENTS

M/s. SMVP & Co., Chartered Accountants, (Firm Registration No.024090S) were appointed as Statutory Auditors of the Company for the financial year 2020-21 to fill the casual vacancy caused by the resignation of M/s.SyedMunni& Co., Chartered Accountants, (Firm Registration No.021417S), Vijayawada.

M/s. SMVP & Co., Chartered Accountants, (Firm Registration No.024090S) were appointed as Statutory Auditors for a period of Five years in the Annual General Meeting held in the year 2021 and holds the office till the conclusion of the Annual General Meeting to be held in the year 2026.

Further, the report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

10. COST AUDIT

As per the Companies (Cost Records and Audit) Rules, 2014 M/s Nukala& Associates, Cost Accountants were appointed as Cost Auditor of the Company to conduct audit of cost records made and maintained by the company for the financial year 2022-23

11. SECRETARIAL AUDIT

Secretarial audit is not applicable to your company.

12. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The company has in place an integrated risk management policy and the management reviews the same periodically and the elements of risk threatening the Company's existence are very minimal.



13. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

14. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The particulars of Contracts or Arrangements made with related parties made pursuant to Section 188 are furnished in Annexure 1 and are attached to this report.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review.

16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has one subsidiary named "KVR Aqua Clare Private Limited". There has been no material change in the nature of the business of the subsidiaries.

Pursuant to the provisions of the section 129(3) of the Act, a statement containing salient features of the financial statements of the Company's subsidiaries in Form AOC-1 is attached to the financial statements of the company.

17. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Board of Directors of the Company have constituted the Corporate Social Responsibility ('CSR') Committee pursuant to Section 135 of the Companies Act, 2013 and corresponding rules made thereunder.

The Corporate Social Responsibility (CSR) committee comprised of the following two (2) members:

1. Mr. T. Kishan Kumar
2. Mr. Ch. Murali Mohan

The brief outline of CSR policy and initiatives taken by the company during the financial year and composition of CSR Committee are disclosed in the Annexure-II to this report.

The Committee met two (2) times during the financial year 2021-22 on 27/08/2021 and 20/01/2022.

Details of attendance of members at the Committee Meeting during the year 2021-22:

Name of the Director	Designation	No. of CSR Committee Meetings			% of Attendance
		Held	Entitled	Attended	
T. Kishan Kumar	MD (Chairman)	2	2	2	100
Ch. Murali Mohan	WTD	2	2	2	100

18. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

19. BOARD EVALUATION

The provisions of annual performance evaluation of Board are not applicable to the company.



20. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

Sl. No	Auditors' qualifications, reservations or adverse remarks in the auditors' report	Directors' comments on qualifications, reservations or adverse remarks of the auditors as per Board's report
1.	According to the information and explanations given to us, the Company has unspent amount of Rs. 9,28,965/- that needs to be transferred to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of section 135 of the Act;	In the opinion of the management the Company has failed to spend 2% of average net profits as per Section 135(5) of the Companies Act, 2013 because of delay in Identification, Implementation and lack of prior expertise.

21. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year and Previous Financial years.

22. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted 29 Board meetings during the financial year under review.

Sl. No	Date of Board Meeting	No. of Directors Attended
1.	07/04/2021	2
2.	13/05/2021	2
3.	27/05/2021	2
4.	21/06/2021	2
5.	28/06/2021	2
6.	12/07/2021	2
7.	24/07/2021	2
8.	18/08/2021	2
9.	27/08/2021	2
10.	01/09/2021	2
11.	14/10/2021	2
12.	16/10/2021	2
13.	30/10/2021	2
14.	05/11/2021	2
15.	06/11/2021	2
16.	11/11/2021	2
17.	12/11/2021	2
18.	20/11/2021	2
19.	29/11/2021	2
20.	02/12/2021	2
21.	10/12/2021	2
22.	13/12/2021	2
23.	16/12/2021	2
24.	12/01/2022	2
25.	17/01/2022	2



26.	20/01/2022	2
27.	21/02/2022	2
28.	14/03/2022	2
29.	17/03/2022	2

23. AWARDS AND RECOGNITION

The Company has not received any awards.

24. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

a)	In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b)	The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
c)	The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d)	The directors had prepared the annual accounts on a going concern basis;
e)	The Company being unlisted, the provisions pertaining to laying down internal financial controls is not applicable to the Company; and
f)	The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

25. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

26. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

27. PARTICULARS OF EMPLOYEES

None of the employees of the company are drawing remuneration exceeding Rs.8.50 lakhs per month or Rs.102.00 Lakhs per annum or a proportionate amount for a part period thereof.

28. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

29. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption is as follows:-



Conservation of energy

(i)	the steps taken or impact on conservation of energy	-NA -
(ii)	the steps taken by the company for utilizing alternate sources of energy	-NA -
(iii)	the capital investment on energy conservation equipments	-NA -

Technology Absorption

(i)	the efforts made towards technology absorption	-NA -
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	-NA -
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	-NA -
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	-NA -

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

30. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

31. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place a Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees are covered under the policy. During the Financial Year, the Company has not received any complaint regarding sexual harassment.

32. DETAILS OF ANY APPLICATION MADE OR ANY PROCEEDINGS PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR.

The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the Financial year – Not Applicable.

33. DETAILS OF VALUATION

The details of the difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking a loan from the Banks or Financial Institutions along with the reasons thereof.



Not Applicable.

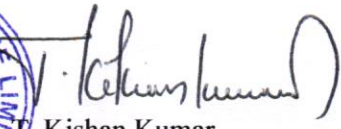
34. ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to employees, bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K. Venkata
Raju Engineers & Contractors Private Limited)

Date: 02/09/2022
Place: Vijayawada.




T. Kishan Kumar
Managing Director
DIN: 02425879


Ch. Murali Mohan
Wholetime Director
DIN: 00898309

Annexure 1

Form No. AOC -2

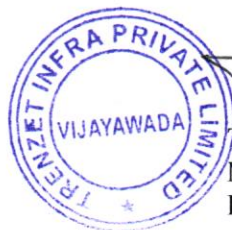
Pursuant to clause (h) of sub section (3) of Section 134 of the Act, and Rule 8(2) of the Companies (Account) Rules, 2014

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis	
a. Name(s) of the related party and nature of relationship b. Nature of contracts / arrangements / transactions c. Duration of the contracts / arrangements / transactions d. Salient terms of the contracts or arrangements or transactions including the value, if any e. Justification for entering into such contracts or arrangements or transactions f. Date(s) of approval by the Board g. Amount paid as advances, if any: h. Date on which the special resolution was passed in general meeting as required under first proviso to section 188	Nil
2. Details of material contracts or arrangements or transactions at arm's length basis	
a. Name(s) of the related party and nature of relationship b. Nature of contracts/arrangements / transactions c. Duration of the contracts / arrangements / transactions d. Salient terms of the contracts or arrangements or transactions including the value, if any e. Date(s) of approval by the Board f. Amount paid as advances, if any:	The transactions entered with related parties are at arm's length and are in ordinary course of business and are not material in nature.

For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K. Venkata
Raju Engineers & Contractors Private Limited)

Date: 02/09/2022
Place: Vijayawada.



T. Kishan Kumar
Managing Director
DIN: 02425879

C.57
Ch. Murali Mohan
Wholetime Director
DIN: 00898309

Annexure-II

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Act & Rules made thereunder]

- 1) **A brief outline of the Company's CSR policy, including overview of the projects or programmes proposed to be undertaken and reference to the web-link to the CSR Policy and projects or programmes:**

Trenzet Infra Private Limited (Formerly known as K. Venkata Raju Engineers & Contractors Private Limited) since 2014-15, has been working for the well-being of the people around and the surrounding areas in its own way. The Company recognized the need for developing the people and started initiating steps in the direction.

Objectives:

Company commits to contribute to the society, discharging its corporate social responsibilities through initiatives that have positive impact on society at large by improving the quality of life of people, promoting inclusive growth and environmental sustainability.

Policy Statement:

Trenzet Infra Private Limited (Formerly known as K. Venkata Raju Engineers & Contractors Private Limited) shall assess the needs and requirements of the areas surrounding and prioritize based on the urgency and importance and accordingly formulate an action plan.

Scope of Activities:

The Company's CSR program has been drafted in accordance with the provisions contained in Schedule VII of the Companies Act, 2013 and include the following broad areas –

- Education, Women Empowerment, Eradicating Hunger and Poverty, Rural Development Projects, Rural Health Care and Education, Children Empowerment and Other Social Welfare & Health Related Projects including the above.

- 2) **The composition of the CSR Committee:**

Sl. No	Name of the Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	T. Kishan Kumar	Chairman / Managing Director	2	2
2.	Ch. Murali Mohan	Member / Wholetime Director	2	2

- 3) Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.
- As the Company does not have a website, it is not required to be placed therein.
- 4) Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): **NIL**



- 5) Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: Nil

Sl. No	Financial year	Amount available for set off from preceding financial years (in Rs.)	Amount required to be set off for the financial year, if any (in Rs.)
1.	FY 20-21	-	-

- 6) Average Net Profit of the company for last 3 financial years : Rs.4,64,48,235/-
(Calculated as per section 198 of the Companies Act, 2013)(2020-21-6,67,43,120/- 2019-20- 3,57,24,131/- 2018-19-3,68,77,455/-)
- 7) (a) Prescribed CSR expenditure (2% of amount) : Rs.9,28,965/-
(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil
(c) Amount required to be set off for the financial year, if any: Nil
(d) Total CSR obligation for the financial year (7a+7b-7c): 9,28,965/-
- 8) (a) CSR amount unspent for the financial year:

Total amount Unspent for the financial year 2021-2022	Amount unspent (in Rs.)				
	Total amount transferred to unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso under section 135(5)		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
Rs.9,28,965/-	-	-	-	-	-

- Delay in Identification, Implementation and lack of prior expertise.

- (b) Details of CSR amount spent against ongoing projects for the financial year:

S.No	Name of the Project	Item from the list of activities in Schedule VII	Local area (Yes/No)	Location of the Project State /District	Project duration	Amount allocated for the project	Amount spent in the current FY	Amount transferred to unspent CSR Account for the project as per Section 135(6)	Mode of implementation Direct/ Agency
NIL									

- (c) Details of CSR amount spent against other than ongoing projects for the financial year:

A responsibility statement by the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company

We hereby state that implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.



	2	3	4	5		6	8		
Sr. No	Name of the Project	Item from the list of activities in Schedule – VII to the Act	Local Area Yes/ No	Location of the Project		Amount spent for the Project (inRs.)	Mode of Implementation Direct (Yes/No)	Mode of Implementation – Through Agency	
				State	District			Name	CSR Registration Number
1.	-	-	-	-	-	-	-	-	-
Total						-			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: NA

(f) Total amount spent for the financial year: (8b+8c+8d+8e): Nil

(g) Excess amount spent for set off, if any

Sl. No	Particulars	Amount (in Rs.)
1	Two percent of average net profit of the Company as per Section 135(5)	Rs.9,28,965/-
2	Total amount spent for the Financial year	Nil
3	Excess amount spent for the Financial year	Nil
4	Surplus arising out of CSR projects or programmes or activities of the previous financial years	Nil
5	Amount available for set off in succeeding financial years	Nil

9) (a) Details of Unspent CSR Amount for the preceding three financial years:

S.No	Preceding FY	Amount transferred to Unspent CSR Account under section 135 (6) (inRs.)	Amount spent in the reporting Financial Year (inRs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in the succeeding financial years
				Name of the Fund	Amount	Date of Transfer	
NIL							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial years:

S.No	Project ID	Name of the Project	Financial year in which the project was commenced	Project Duration	Total amount allocated for the project (in Rs.)	Amount spent on the project in the reporting financial year	Cumulative amount spent at the end of the reporting FY	Status of the Ongoing project Completed or Ongoing

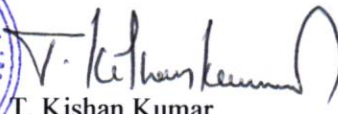


- 10) In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).
(a) Date of creation or acquisition of the capital asset(s): Nil
(b) Amount of CSR spent for creation or acquisition of capital asset: Nil
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: Nil
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): Nil
- 11) Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): - Delay in Identification, Implementation and lack of prior expertise.

Date: 02/09/2022
Place: Vijayawada.



For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K. Venkata
Raju Engineers & Contractors Private Limited)


T. Kishan Kumar
Managing Director
DIN: 02425879


Ch. Murali Mohan
Wholetime Director
DIN: 00898309

Form AOC-1

(Pursuant to the first proviso to subsection (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement Containing Salient Features of the Financial Statement of Subsidiaries or Associate Companies or Joint Ventures**Part A: Subsidiaries**

(Information in respect of each subsidiary to be presented with amounts in Rs.)

S. No	Particulars	
1.	Name of the Company	KVR Aqua Clare Private Limited
2.	The date since when the subsidiary was acquired	12 th August, 2014
3.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Reporting period is same. Hence it is not applicable.
4.	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	Not a foreign subsidiary. Hence not applicable
5.	Share Capital	Authorized Share Capital: Rs.10,00,000/- Paid Up Capital: Rs.1,00,000/-
6.	Reserves and Surplus	Rs.(3,63,85,232.37)/-
7.	Total assets	Rs.7,52,92,297.07/-
8.	Total Liabilities	Rs.7,52,92,297.07/-
9.	Investments	Nil
10.	Turnover	Rs.6,19,41,737/-
11.	Profit before Taxation	Rs.(74,87,026.43/-)
12.	Provision for taxation (incl. Deferred tax and MAT Credit)	Rs.(2,01,659/-)
13.	Profit after taxation	Rs.(72,85,367.43/-)
14.	Proposed Dividend	Nil
15.	Extent of Shareholding (in percentage)	74%

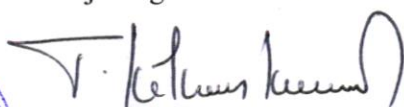
Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: Nil.
- Names of subsidiaries which have been liquidated or sold during the year : Nil

For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K. Venkata
Raju Engineers & Contractors Private Limited)

Date: 02/09/2022
Place: Vijayawada.




T. Kishan Kumar
Managing Director
DIN: 02425879


Ch. Murali Mohan
Wholetime Director
DIN: 00898309

I. REGISTRATION AND OTHER DETAILS:

1.	CIN	U45200AP2014PTC094718
2.	Registration Date	28/06/2014
3.	Name of the Company	Trenzet Infra Private Limited (Formerly known as K.Venkata Raju Engineers & Contractors Private Limited)
4.	Category/Sub-Category of the Company	Indian Private Company limited by Shares/Non-Government Company
5.	Address of the Registered office and contact details	D.No.54-20-6, Kanakadurga Gazetted Officers Colony, Road No.1, Gurunanak Nagar, Vijayawada, AP – 520008, IN
6.	Whether listed company	No
7.	Name, Address and Contact details of Registrar and Transfer Agent, If any	Not Applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Civil Contractors (Construction of streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways etc.)	42101	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN.	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
1.	KVR Aqua Clare Private Limited	U15137AP2014PTC095059	Subsidiary	74%	82(ii)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**i. Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	De-mat	Physical	Total	% of Total Shares	De-mat	Physical	Total	% of Total Shares	
A. Promoter									
1) Indian									
a) Individual/ HUF	-	14000000	14000000	100	-	14000000	14000000	100	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt.(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-	-	-
Sub-total(A)(1):-	-	-	-	-	-	-	-	-	-
2) Foreign									
g) NRIs-Individuals	-	-	-	-	-	-	-	-	-



h) Other-Individuals	-	-	-	-	-	-	-	-	-
i) Body Corporate	-	-	-	-	-	-	-	-	-
j) Banks / FI's	-	-	-	-	-	-	-	-	-
k) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total(A)(2):-	-	-	-	-	-	-	-	-	-
Total Promoter shareholding A	-	14000000	14000000	100	-	14000000	14000000	100	-
B. Public Shareholding	-	-	-	-	-	-	-	-	-
1. Institutions	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt.(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total(B)(1)	-	-	-	-	-	-	-	-	-
2. Non Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
(i) Indian									
(ii) Overseas									
b) Individuals	-	-	-	-	-	-	-	-	-
(i) Individual shareholders holding nominal share capital - upto Rs. 1 lakh									

(ii) - excess of Rs 1 lakh									
C) Others-Specify	-	-	-	-	-	-	-	-	-
Sub-total(B)(2)	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)= (B)(1)+ (B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	14000000	14000000	100	-	14000000	14000000	100	-



ii. **Shareholding of Promoters**

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	T.Kishan Kumar	5460000	39	-	5460000	39	-	-
2.	Ch.Murali Mohan	3780000	27	-	3780000	27	-	-
3.	T.Vasumathi	1400000	10	-	1400000	10	-	-
4.	N.V.V.Satyanarayana	700000	5	-	700000	5	-	-
5.	T Purna Chandra Chowdary	1400000	10	-	1400000	10	-	-
6.	ChAbhinav	1260000	9	-	1260000	9	-	-
	Total	14000000	100%	-	14000000	100%	-	-

iii. **Change in Promoters Shareholding:** NIL (There is no change in shareholding of promoters)

iv. **Shareholding Pattern of top ten Shareholders:** Nil

(Other than Directors, Promoters and Holders of GDRs and ADRs): Nil

v. **Shareholding of Directors and Key Managerial Personnel:**

Sl. No	Name of the Shareholder	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	T. Kishan Kumar					
	At the beginning of the year		5460000	39	5460000	39
	Date wise Increase / Decrease in Promoters Shareholding and reasons for change		There is no change of shareholding during the year			
	At the End of the year		5460000	39	5460000	39
2.	Ch.Murali Mohan					
	At the beginning of the year		3780000	27	3780000	27
	Date wise Increase / Decrease in Promoters Shareholding and reasons for change		There is no change of shareholding during the year			
	At the End of the year		3780000	27	3780000	27



V. REMUNERATION OF DIRECTORS AND KEYMANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: Nil

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount (In Rs.)
1.	Name	T. Kishan Kumar Managing Director	Ch. Murali Mohan Wholetime Director	
2.	Gross Salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	48,00,000	27,60,000	75,60,000
3.	Stock Option	-	-	-
4.	Sweat Equity	-	-	-
5.	Commission - as % of profit - Others, specify...	-	-	-
6.	Others, please specify	-	-	-
7.	Total(A)	48,00,000	27,60,000	75,60,000
8.	Ceiling as per the Act	-	-	-

B. Remuneration to other directors: Nil

Sl. No.	Particulars of Remuneration			
1.	<u>Independent Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	-	-	-
2.	Total(1)	-	-	-
3.	<u>Other Non-Executive Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify,	-	-	-
4.	Total(2)	-	-	-
5.	Total(B)=(1+2)	-	-	-
6.	Total Managerial Remuneration A+B	48,00,000	27,60,000	75,60,000
7.	Overall Ceiling as per the Act	-	-	-



C. Remuneration to Key Managerial Personnel Other Than MD/Manager/WTD: Nil

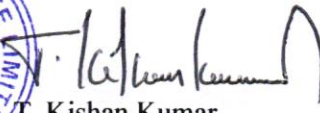
VI. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD /NCLT/Court]	Appeal made. If any(give details)
A. Company					
Penalty / Punishment / Compounding			NIL		
B. Directors					
Penalty / Punishment / Compounding			NIL		
C. Other Officers In Default					
Penalty / Punishment / Compounding			NIL		

For and on behalf of the Board of Directors
Trenzet Infra Private Limited (Formerly known as K. Venkata
Raju Engineers & Contractors Private Limited)

Date: 02/09/2022
Place: Vijayawada.




T. Kishan Kumar
Managing Director
DIN: 02425879


Ch. Murali Mohan
Wholetime Director
DIN: 00898309



Form No. MGT-8

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies (Management and Administration) Rules, 2014]

I have examined the registers, records and books and papers of M/s. Trenzet Infra Private Limited (formerly known as M/s. K. Venkata Raju Engineers & Contractors Private Limited) (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on 31st March 2022. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents, I certify that:

- A. the Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.
- B. During the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:
1. its status under the Act;
 2. maintenance of registers/records & making entries therein within the time prescribed therefore;
 3. filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal, Court or other authorities within the prescribed time;
 4. calling/ convening/ holding meetings of Board of Directors or its committees, if any, and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings including the circular resolutions and resolutions passed by postal ballot, if any, have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
 5. the company has not closed the Register of Members / Security holders during the financial year.
 6. advances/loans to its directors and/or persons or firms or companies referred in section 185 of the Act;
- The company has not made any loans during the year under review.
 7. contracts/arrangements with related parties as specified in section 188 of the Act;
- The company has entered into contracts or arrangements with related parties pursuant to Section 188 of the Companies Act, 2013.
 8. issue or allotment or transfer or transmission or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances;
- there is no issue or allotment or transfer or transmission or buy back of securities during the year under review.



9. keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act.
 - The company has not kept in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares during the year under review.
10. declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act;
 - The company has not declared any dividend and there was no need for transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund, during the year under review.
11. signing of audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub - sections (3), (4) and (5) thereof;
12. constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them;
 - During the year under review the Company has not appointed Company Secretary as required to be appointed u/s. 203 of the Companies Act, 2013 read with Rule 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
 - However Company has complied with the provisions of Section 203 of the Companies Act, 2013 read with Rule 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and appointed a Whole-time Company Secretary after the completion of Financial year 21-22.
13. appointment/ reappointment/ filling up casual vacancies of auditors as per the provisions of section 139 of the Act;
 - During the year under review M/s. SMVP & Co (024090S) were appointed as Statutory Auditors of the Company as per provisions of Companies Act, 2013 for the financial year 21-22 to fill the casual vacancy caused by resignation of M/s. Syed Munni & Co (021417S) and
 - M/s. SMVP & Co (024090S) were appointed as Statutory Auditors of the Company for a period of five years as per provisions of Companies Act, 2013.
14. approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act;
 - The company was not required to take any approvals from Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act, during the year under review.
15. acceptance/ renewal/ repayment of deposits;
 - The company has not accepted / renewed any deposits during the year under review.
16. borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in that respect, wherever applicable;

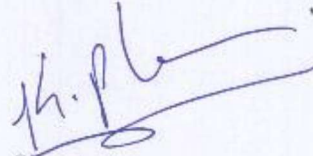


17. loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act;
18. alteration of the provisions of the Memorandum and/ or Articles of Association of the Company;
- The company has altered the provisions of the Memorandum and/ or Articles of Association during the year.

Date: 28/03/2023

Place: Vijayawada.

UDIN for this document is F005670D003333711



Signature:

Company Secretary in practice: K. Phani

ACS/FCS No: F5670

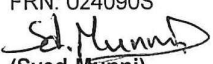
C.P. No. : 4963

TRENZET INFRA PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31 March, 2022

Particulars		Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross) Less: Excise duty Revenue from operations (net)	16	1413453421	771303881
2	Other income	17	9669188	0
3	Total revenue (1+2)		1423122609	771303881
4	Expenses			
	(a) Cost of materials consumed	18	390273840	259844563
	(b) Purchases of stock-in-trade		0	0
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	62919264	-75738571
	(d) Employee benefits expense	19	47991348	35249197
	(e) Finance costs	20	25671551	27882767
	(f) Depreciation and amortisation expense	9	4794947	2986920
	(g) Other expenses	21	821893027	459467371
	Total expenses		1353543977	709692248
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		69578632	61611633
6	Exceptional items			
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		69578632	61611633
8	Extraordinary items			
9	Profit / (Loss) before tax (7 ± 8)		69578632	61611633
10	Tax expense:			
	(a) Current tax expense for current year		17408818	15201411
	(b) (Less): MAT credit (where applicable)			
	(c) Current tax expense relating to prior years			
	(d) Net current tax expense		17408818	15201411
	(e) Deferred tax			
			17408818	15201411
11	Profit / (Loss) from continuing operations (9 ± 10)		52169814	46410222

In terms of our report attached.

For and on behalf of the Board of Directors

For **S M V P & Co.,**
Chartered Accountants
FRN: 024090S

(Syed Munni)
Partner
M.No.248779
UDIN: 22248779AURXHT9071




CHERUKURI MURALI MOHAN
Executive Director
DIN: 00898309


THOTAKURA KISHAN KUMAR
Managing Director
DIN: 02425879

Place : Vijayawada
Date : 02.09.2022

TRENZET INFRA PRIVATE LIMITED
Balance Sheet as at 31 March, 2022

Particulars		Note	As at 31 March, 2022	As at 31 March, 2021
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	140000000	140000000
	(b) Reserves and surplus	2	188964039	118485004
	(c) Money received against share warrants			
			328964039	258485004
2	Share application money pending allotment		0	0
3	Non-current liabilities			
	(a) Long-term borrowings	3	64981308	62144106
	(b) Deferred tax liabilities (net)			
	(c) Other long-term liabilities	4	0	0
	(d) Long-term provisions			
			64981308	62144106
4	Current liabilities			
	(a) Short-term borrowings	5	140648172	128383816
	(b) Trade payables	6	139502573	89567469
	(c) Other current liabilities	7	47217261	8467280
	(d) Short-term provisions	8	27724795	20283479
			355092801	246702044
	TOTAL		749038147	567331154
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets	9	47108012	29363900
	(ii) Intangible assets			
	(iii) Capital work-in-progress			
	(iv) Intangible assets under development			
	(v) Fixed assets held for sale			
			47108012	29363900
	(b) Non-current investments			
	(c) Deferred tax assets (net)			
	(d) Long-term loans and advances	10	845205	794205
	(e) Other non-current assets			
			47953217	30158105
2	Current assets			
	(a) Current investments		103873088	97445126
	(b) Inventories	11	113683342	176602606
	(c) Trade receivables	12	123678605	30925364
	(d) Cash and cash equivalents	13	60792431	245913
	(e) Short-term loans and advances	14	146836378	132304477
	(f) Other current assets	15	152221085	99649563
			701084930	537173050
	TOTAL		749038147	567331154
	See accompanying notes forming part of the financial statements		0	0

In terms of our report attached.

For and on behalf of the Board of Directors

For S M V P & Co.,

Chartered Accountants

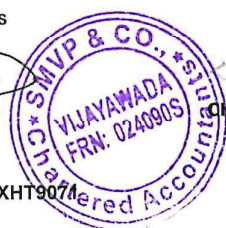
FRN: 024090S

(Syed Munnir)

Partner

M.No.248779

UDIN: 22248779AURXHT9071



C.M. 50m

CHERUKURI MURALI MOHAN

Executive Director

DIN: 00898309

Thotakura Kishan Kumar

THOTAKURA KISHAN KUMAR

Managing Director

DIN: 02425879

Place : Vijayawada

Date : 02.09.2022

TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 1 Share capital

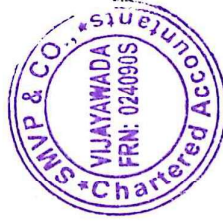
Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares		Number of shares	
(a) Authorised Equity shares of ` 10 each with voting rights	15000000	150000000	15000000	150000000
(b) Issued Equity shares of ` 10 each with voting rights	14000000	140000000	14000000	140000000
(c) Subscribed and fully paid up Equity shares of ` 10 each with voting rights	14000000	140000000	14000000	140000000
(d) Subscribed but not fully paid up	-----	-----	-----	-----
Total	14000000	140000000	14000000	140000000



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note1 Share capital (contd.)

Particulars									
Notes:									
(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:									
Particulars	Opening	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes	Closing	
Equity shares with voting rights									
Year ended 31 March, 2022									
- Number of shares	14000000		0	0	0	0	0	14000000	
- Amount (')	140000000	0	0	0	0	0	0	140000000	
Year ended 31 March, 2021									
- Number of shares	14000000		0	0	0	0	0	14000000	
- Amount (')	140000000	0	0	0	0	0	0	140000000	



TRENZET INFRA PRIVATE LIMITED**Notes forming part of the financial statements****Note 1 Share capital (contd.)**

Particulars				
Notes:				
(ii) Details of shares held by each shareholder holding more than 5% shares:				
Class of shares / Name of shareholder	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
T Kishan Kumar	5460000	39.00	5460000	39.00
Ch Murali Mohan	3780000	27.00	3780000	27.00
Ch Abhinav	1260000	9.00	1260000	9.00
T Vasumathi	1400000	10.00	1400000	10.00
N V V Satyanarayana	700000	5.00	700000	5.00
T Purnachandra Chowdary	1400000	10.00	1400000	10.00
Total	14000000	100.00	14000000	100.00



TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 2 Reserves and surplus		
Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	118485004	154142882
Add: Profit / (Loss) for the year	52169814	46410222
Add: Profit/Loss from JVs'	4945839	-15618349
Add: TDS	13363381	-66449750
Closing balance	188964039	118485004
Total	188964039	118485004
Less: Adjustments to Reserves and surplus	0	0
TOTAL	188964039	118485004



TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 3 Long-term borrowings

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Term loans		
From banks		
Secured	62574028	60125606
Unsecured	0	0
	62574028	60125606
From other parties		
Secured		
Unsecured		
	0	0
(b) Deposits		
Secured		
Unsecured		
(c) Loans and advances from related parties		
Secured		
Unsecured		0
	0	0
(d) Long-term maturities of finance lease obligations		
Secured		
Unsecured		
(e) Other loans and advances (specify nature)		
Secured	0	0
Unsecured	2407280	2018500
	2407280	2018500
Total	64981308	62144106



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 3 Long-term borrowings (contd.)

Particulars					
Notes:					
(i) Details of terms of repayment for the other long-term borrowings and security provided in respect of the secured other long-term borrowings:					
Particulars	Terms of repaym	As at 31 March, 2022		As at 31 March, 2021	
		Secured	Unsecured	Secured	Unsecured
Term loans from banks & Others:					
Rbl - Loan - Blvij 024100040421		0		781422	
Sbi Car Loan - 34564426127- (Koleos)		0		199853	0
Sbi Car Loan - 34798085961 (Fluence - Ap16Cz9797)		0		215522	
Sbi Car Loan - 36900918374 (Creta - 2141)		259274		573668	
Sbi Car Loan - 37149973342 (Creysta)		174998		611738	
Sbi Car Loan - 37912008762 (Mahindra Tuv100)		471950		602942	
Sbi Kiea Loan - 40546680906		1355584		0	
Sbi - 40184979664 - Scorpio Loan		1082680		0	
Sbi - 40196537305 - Scorpio Loan		1263153		0	
Sbi Loan - 40256972668 (Tdr Zet Work 44.44)		3969486		0	
Axis Bank Loan No.Cer006906441208 Genset Loan		3251666		0	
Axis Bank Loan No.Cer006906841217 Bull Loader		295545		0	
Sbi Gecl Loan No.40575062180		12074151		0	
Sbi Car Loan - 39813161660 (Car Loan - Tata Harrier)		1190365		1352912	
Fullerton India - Loan		0		916684	
Hdfc : Loan : 65365927 (₹10 Lacs)		0		428910	
Nsic Limited		29326664		29653020	
Indian Infoline Finance Limited : SI2514204		0		908568	
Trade Cred - Zetwork		0		20280367	
Hdb Finance - 14667179		2316108		3600000	
Hdb Fiancei Loan No.15515464		806464		0	
Hdb Finance - 19497882		1319602		0	
Hdb Finance Lone No.20753296 Tm		869318		0	
Hdb Finance Lone No.20843155 Tm		869318		0	
Hdb Finance Lone No.20843735 Tm		869317		0	
Hdb Finance Lone No.20850820 Tm		808386		0	
Total - Term loans from banks & others		62574028		60125606	0
Loans and advances from related parties:		0			
(As per schedule)		0			
Total - Loans and advances from related parties		0			0
Other loans and advances:		0			
(As per schedule)		0	2407280		2018500
Loans		0			
Advance		0			0
Total - Other loans and advances		0	2407280	0	2018500



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 4 Other long-term liabilities

Particulars	As at 31 March, 2022	As at 31 March, 2021
(i) Payables on purchase of fixed assets		
(ii) Contractually reimbursable expenses		
(iii) Interest accrued but not due on borrowings	0	0
(iv) Interest accrued on trade payables		
(v) Interest accrued on others		
(vi) Trade / security deposits received		
(vii) Advances from customers		
(viii) Income received in advance (Unearned revenue)		
(ix) Others (specify nature)	0	
Trade creditors due for more than one year		0
Total	0	0



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 5 Short-term borrowings

Particulars		As at 31 March, 2022	As at 31 March, 2021
(a) Loans repayable on demand			
From banks			
Secured		140648172	128383816
Unsecured		140648172	128383816
From other parties			
Secured			
Unsecured			
(b) Loans and advances from related parties			
Secured			
Unsecured			
(c) Deposits			
Secured			
Unsecured			
(d) Other loans and advances (specify nature)			
Secured			
Unsecured			
Total		140648172	128383816
(i) Details of security for the secured short-term borrowings:			
Particulars	Nature of security	As at 31 March, 2022	As at 31 March, 2021
<u>Loans repayable on demand</u>			
<u>from banks:</u>			
SBI - SOD- 31074408195		85131138	95418962
SBI - SOD- 39365823001		18652825	25157123
SBI - SOD- 39400009884		702355	7807731
SBI Loan - 40132649491		36161854	0
Total - from banks		140648172	128383816



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 6 Trade payables

Particulars	As at 31 March, 2022	As at 31 March, 2021
Trade payables:		
Acceptances		
Other than Acceptances	139502573	89567469
Total	139502573	89567469



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 7 Other current liabilities

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Application money received for allotment of securities and due for refund and interest accrued thereon #		
(b) Other payables		
(i) Statutory remittances (Contributions to PF and ESIC, Withholding		
(ii) Payables on purchase of fixed assets		
(iii) Trade / security deposits received		
(iv) Advances from customers		
(v) Others	47217261	8467280
Total	47217261	8467280
Current maturities of long-term debt		
Particulars	As at 31 March, 2022	As at 31 March, 2021
From banks		
Unsecured	0	0
From other parties	0	0
Secured		
Unsecured		
(b) Deposits		
Secured		
Unsecured		
(c) Loans and advances from related parties		
Secured		
Unsecured		
(d) Other loans and advances (specify nature)		
Secured		
Unsecured	0	0
Total	0	0



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 8 Short-term provisions

Particulars	As at 31 March, 2022	As at 31 March, 2021
(b) Provision - Others:		
(i) Provision for tax	17408818	15201411
(ii) Provision for premium payable on redemption of bonds		
(iii) Provision for estimated loss on derivatives		
(iv) Provision for warranty		
(v) Provision for estimated losses on onerous contracts (Refer		
(vi) Provision for other contingencies		
(vii) Provision for proposed equity dividend		
(viii) Provision for proposed preference dividend		
(ix) Provision for tax on proposed dividends		
(ii) Provision - others (give details)		
CSR Exp.	916315	0
Consultancy Charges Payable	0	0
Audit Fee Payable	30000	168000
Excel Media	3533	0
ESI Payable	6668	0
P F Payable	41640	0
Rent Payable	28793	14304
TDS Payable	9289028	4899764
Total	27724795	20283479



Trenzet Infra Private Limited

FIXED ASSETS AND DEPRECIATION STATEMENT AS PER COMPANIES ACT FOR THE FINANCIAL YEAR 2021-22

Sl.No.	Name of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 01.04.2021	Additions	Disposals	As on 31.03.2022	Up To 31.03.2021	Rate of Dep (%)	For the Year	Total 31.03.2022	As on 31.03.2021	As on 31.03.2022
1	Furniture	1358396		0	1358396	788658	9.50	54125	842783	569738	515613
2	Remote Monitor Machinery	382545	0	0	382545	156480	11.88	26857	183337	226065	199208
3	Computer and Printers	1920698		0	1920698	1584557	31.67	106456	1691013	336141	229685
4	Mobile Phones	1107607		0	1107607	811841	9.50	28098	839939	295766	267668
5	CC Cameras	92389		0	92389	86827	9.50	528	87355	5562	5034
6	Air Conditioner	201799	143875	0	345674	116342	11.88	19216	135558	85457	210116
7	Air Cooler	20795		0	20795	19022	11.88	211	19233	1773	1562
8	Electrical Equipment	464476		0	464476	278846	11.88	22053	300899	185630	163577
9	Fax Machine	13800		0	13800	12860	11.88	112	12972	940	828
10	Lorries	5785956	0	0	5785956	5016911	11.88	91363	5108274	769045	677682
11	Bore Well Motor Sub -Oumo Etc	1629371	0	0	1629371	1419083	11.88	24982	1444065	210288	185306
12	Diesel Engine	150120	0	0	150120	140758	11.88	1112	141870	9362	8250
13	Generator	2714300	4922000	0	7636300	2198795	11.88	288624	2487419	515505	5148881
14	Generator - Wind Turbine	4000078	0	0	4000078	3849366	11.88	17905	3867271	150712	132807
15	Grader	3464269	0	0	3464269	2775782	11.88	81792	2857574	688487	606695
16	Lab -Equipment	59983	0	0	59983	54107	11.88	698	54805	5876	5178
17	Levelling Instruments	1083429	0	0	1083429	979602	11.88	12335	991937	103827	91492
18	Plant & Machinery	52263437	0	0	52263437	42480831	11.88	1162174	43643005	9782606	8620432
19	Shuttering Material	7225442	0	0	7225442	6557204	11.88	79387	6636591	668238	588851
20	Tools & Equipments	286899	0	0	286899	108140	11.88	21237	129377	178759	157522
21	Tata Ace	356540	0	0	356540	321604	11.88	4150	325754	34936	30786
22	Bolero Maxi Truck	394796	0	0	394796	350408	11.88	5273	355681	44388	39115
23	Car - Bolero Four Wheels	704684	0	0	704684	635475	11.88	8222	643697	69209	60987
24	Car - Bolero SLX - Four Wheels	745909	0	0	745909	672821	11.88	8683	681504	73088	64405
25	Car Kiya	0	1737262	0	1737262	0	11.88	72942	72942	0	1664320
26	Duster Car	1238071	0	0	1238071	1058142	11.88	21376	1079518	179929	158553
27	Scorpio HO	0	3126841	0	3126841	0	11.88	309388	309388	0	2817453
28	Fluence Car - Ap16 Cz 9797	1316970	0	0	1316970	1023883	11.88	34819	1058702	293087	258268
29	Genio - Camper	818966	0	0	818966	725475	11.88	11107	736582	93491	82384
30	Innova Purchases - Ap09cb3447	4470785	0	0	4470785	1919318	11.88	303114	2222432	2551466	2248952
31	Renault Koleos Car	2381263		0	2381263	1891677	11.88	58163	1949840	489586	431423



32	Car-Tata Harrier	1767365			0	1767365	70755	11.88	201557	272312	1696610	1495053
33	Innova Car - AP16TG9889	568000			0	568000	17933	11.88	65348	83281	550067	484719
34	Vehicle-TATA Mobile- Four Wheels	215000	0		0	215000	199061	11.88	1894	200955	15939	14045
35	Vehicle-Tractor- Four Wheels	2063456	0		0	2063456	1873653	11.88	22549	1896202	189803	167254
36	Vehicle-Cycle- Two Wheels	10800	0		0	10800	8761	9.50	194	8955	2039	1845
37	Vehicle-Scooter- Two Wheels	66276	0		0	66276	64008	11.88	269	64277	2268	1999
38	Vehicle Shine Two Wheelers	459678	0		0	459678	459678	11.88	0	459678	0	0
39	Vehicle-TVS XL- Two Wheels	55332	0		0	55332	50896	11.88	527	51423	4436	3909
40	TM VEHICLE NO.AP16TJ2470	0	1300000		0	1300000	0	11.88	35542	35542	0	1264458
41	TM VEHICLE NO.AP16TJ1004	0	1300000		0	1300000	0	11.88	35542	35542	0	1264458
42	TM VEHICLE NO.AP16TJ1002	0	1300000		0	1300000	0	11.88	35542	35542	0	1264458
43	TM VEHICLE NO.AP16TJ0983	0	1300000		0	1300000	0	11.88	35542	35542	0	1264458
44	Mahendra TUV	801927	0		0	801927	221580	11.88	68945	290525	580347	511402
45	Crane - 70MT	1550000	0		0	1550000	423578	11.88	133819	557397	1126422	992603
46	Television	246406	0		0	246406	47221	9.50	18923	66144	199185	180262
47	Balero -Max	500000	0		0	500000	48496	11.88	53639	102135	451504	397865
48	Vehicle Honda Two Wheeler	145624	0		0	145624	21792	11.88	14711	36503	123832	109121
49	Rock breaker -HO	0	32652		0	32652	0	11.88	3868	3868	0	28784
50	Solar breaker-Chopan -UP Br	608000			0	608000	32652	11.88	68351	101003	575348	506997
51	Solar & Inverter-Chopan UP Br	355940			0	355940	6330	11.88	41534	47664	349610	308076
52	Computer and Printers-Odisha Br	57150	212500		0	269650	0	31.67	42687	42687	57150	226963
53	Computer and Printers-Chopan -UP	0	87800		0	87800	0	31.67	21026	21026	0	66774
54	Furniture-Odisha Br	84710	96832		0	181542	181	9.50	13366	13547	84529	167995
55	Plant & Machinery-Odisha Br	4755420	4662760		0	9418180	19565	11.88	797001	816566	4735855	8601614
56	Plant & Machinery-Chopan -UP Br	0	2271999		0	2271999	0	11.88	202620	202620	0	2069379
57	Plant & Machinery-Karimnagar	0	44536		0	44536	0	11.88	3450	3450	0	41086
TOTAL		110964857	22539057		0	133503914	81600955		4794947	86395902	29363902	47108012



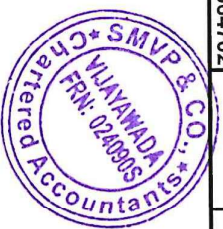
Trenzet Infra Private Limited

FIXED ASSETS AND DEPRECIATION STATEMENT AS PER INCOME TAX ACT FOR THE FINANCIAL YEAR 2021-22

SI No	Name of the Item	WDV as on 01.04.2021	Additions		Sales	Net Total	Depreciation		WDV as on 31.03.2022
			Bef Oct-21	Aft Sep-21			Rate%	Value	
1	Air Conditioner	58941	143875	0	0	202816	15	30422	172393
2	Air Cooler	2228	0	0	0	2228	15	334	1894
3	Electrical Equipement	215710	0	0	0	215710	15	32356	183353
4	Fax	1473	0	0	0	1473	15	221	1252
5	Lorries	1427616	0	0	0	1427616	15	214142	1213474
6	Bore Well Motor Sub -Oumo Etc	212245	0	0	0	212245	15	31837	180408
7	Diesel Engine	10009	0	0	0	10009	15	1501	8507
8	Generator	493363	787000	4135000	0	5415363	15	502180	4913184
9	Generator - Wind Turbine	75601	0	0	0	75601	15	11340	64261
10	Grader	608528	0	0	0	608528	15	91279	517249
11	LAB-EQUIPMENT	9681	0	0	0	9681	15	1452	8229
12	Levelling Instruments	103921	0	0	0	103921	15	15588	88333
13	Plant & Machinery	8736166	0	0	0	8736166	15	1310425	7425741
14	Shuttering Material	634914	0	0	0	634914	15	95237	539677
15	Tools & Equipments	153276	0	0	0	153276	15	22991	130285
16	Crane - 70MT	951894	0	0	0	951894	15	142784	809110
17	Remote monitoring Machine	217311	0	0	0	217311	15	32597	184714
18	Tata - Ace	70194	0	0	0	70194	15	10529	59665
19	Car - Bolero Maxi	84583	0	0	0	84583	15	12688	71896
20	Car - Bolero SLX	146850	0	0	0	146850	15	22028	124823
21	Car - Bolero	137105	0	0	0	137105	15	20566	116539
22	Scorpio -HO	0	3126841	0	0	3126841	15	469026	2657815
23	Car-Kiya	0	0	1737262	0	1737262	15	130295	1606968
24	Genio - Camper	106054	0	0	0	106054	15	15908	90146
25	Vehicle-TATA Mobile	28288	0	0	0	28288	15	4243	24045
26	Vehicle-Tractor	361768	0	0	0	361768	15	54265	307503
27	Duster Car	312060	0	0	0	312060	15	46809	265251
28	Koleous Car	830735	0	0	0	830735	15	124610	706125
29	Flunce Car	459443	0	0	0	459443	15	68916	390526
30	Mahindra TUV	492483	0	0	0	492483	15	73873	418611
31	Innova Car	2459186	0	0	0	2459186	15	368878	2090308
32	Car-Tata Harrier	1634813	0	0	0	1634813	15	245222	1389591
33	Innova Car - AP16TG9889	525400	0	0	0	525400	15	78810	446590
34	Vehicle-Cycle- Two Wheels	2502	0	0	0	2502	15	375	2127



35	Vehicle-Hero Honda- Two Wheels	33570	0	0	0	33570	15	5035	28534
36	Vehicle-Scooter- Two Wheels	2464	0	0	0	2464	15	370	2094
37	Vehicle-TVS XL- Two Wheels	7908	0	0	0	7908	15	1186	6721
38	Vehicle Honda Two Wheeler	114497	0	0	0	114497	15	17175	97322
39	TM VEHICLE NO.AP16TJ2470	0	0	0	1300000	1300000	15	97500	1202500
40	TM VEHICLE NO.AP16TJ1004	0	0	0	1300000	1300000	15	97500	1202500
41	TM VEHICLE NO.AP16TJ1002	0	0	0	1300000	1300000	15	97500	1202500
42	TM VEHICLE NO.AP16TJ0983	0	0	0	1300000	1300000	15	97500	1202500
43	Hydra Vehicle	514994	0	0	0	514994	15	77249	437745
44	Camara	10818	0	0	0	10818	15	1623	9195
45	Cell Phones	339623	0	0	0	339623	15	50943	288680
46	Computer & Printer	268616	0	0	0	268616	40	107446	161169
47	Furniture & Fixturs	652902	0	0	0	652902	10	65290	587612
48	Telivision	189610	0	0	0	189610	10	18961	170649
49	Balero -Max	425000	0	0	0	425000	15	63750	361250
50	Rock breaker-Chopan -UP Br	562400	0	0	0	562400	15	84360	478040
51	Rock broker -HO	0	32652	0	0	32652	15	4898	27754
52	Solar & Inverter-Chopan UP Br	313945	0	0	0	313945	15	47092	266853
53	Computer and Printers-Odisha Br	45720	49000	0	163500	258220	40	70588	187632
54	Computer and Printers-Chopan-UP	0	87800	0	0	87800	40	35120	52680
55	Furniture-Odisha Br	80475	55460	0	41372	177307	10	15662	161644
56	Plant & Machinery-Chopan -UP Br	0	2271999	0	0	2271999	15	340800	1931199
57	Plant & Machinery-Odisha Br	4398764	1498600	0	3164160	9061524	15	1121917	7939607
58	Plant & Machinery-Karimnagar	0	44536	0	0	44536	15	6680	37856
		29525644	8097763	14441294	0	52064702		6809873	45254829



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 10 Long-term loans and advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Capital advances		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful advances		
(b) Security deposits		
Secured, considered good		
Unsecured, considered good	845205	794205
Doubtful		
Less: Provision for doubtful deposits	845205	794205
	0	0
	845205	794205
(c) Loans and advances to related parties		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances		
(d) Loans and advances to employees		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances		
(e) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)		
(f) Advance income tax # (net of provisions ` ____ (As at 31 March, 2020 ` ____) - Unsecured, considered good		
(g) MAT credit entitlement # - Unsecured, considered good		
(h) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) VAT credit receivable		
(iii) Service Tax credit receivable		
(i) Other loans and advances (specify nature)		
Secured, considered good		
Unsecured, considered good	0	0
Doubtful		
Less: Provision for other doubtful loans and advances	0	0
	0	0
Total	845205	794205

Note: Long-term loans and advances include amounts due from:

Particulars	As at 31 March, 2022	As at 31 March, 2021
Directors		
Other officers of the Company		
Firms in which any director is a partner (give details per firm)		
Private companies in which any director is a director or member (give details per company)		



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 11 Inventories

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Raw materials	0	0
	0	0
(b) Work-in-progress	113683342	176602606
	113683342	176602606
(c) Finished goods (other than those acquired for trading)		
	0	0
(d) Stock-in-trade (acquired for trading)	0	0
	0	0
(e) Stores and spares		
	0	0
(f) Loose tools	0	0
(g) Others		
	0	0
Total	113683342	176602606



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 12 Trade receivables

Particulars	As at 31 March, 2022	As at 31 March, 2021
Trade receivables outstanding for a period exceeding six months from the date they were due for payment #		
Secured, considered good		
Unsecured, considered good		
Doubtful		
	0	0
Less: Provision for doubtful trade receivables	0	0
	0	0
Other Trade receivables		
Secured, considered good - GST		
Unsecured, considered good	123678605	30925364
Doubtful		
	123678605	30925364
Less: Provision for doubtful trade receivables	0	0
	123678605	30925364
Total	123678605	30925364
Note: Trade receivables include debts due from:		
Particulars	As at 31 March, 2022	As at 31 March, 2021
Directors		
Other officers of the Company		
Firms in which any director is a partner (give details per firm)		
Private companies in which any director is a director or member (give details per company)		
	0	0



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 13 Cash and cash equivalents

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Cash on hand	559276	229325
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	60233155	16588
(ii) In EEFC accounts		
(iii) In deposit accounts		
(iv) In earmarked accounts		
- Unpaid dividend accounts		
- Unpaid matured deposits		
- Unpaid matured debentures		
- Share application money received for allotment of securities and due for refund		
- Balances held as margin money or security against borrowings, guarantees and other commitments		
- Other earmarked accounts		
(d) Others (specify nature)		
Total	60792431	245913
Of the above, the balances that meet the definition of Cash and cash equivalents as per AS 3 <i>Cash Flow Statements</i> is		



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 14 Short-term loans and advances

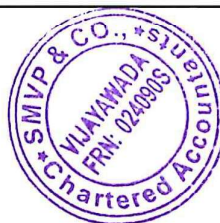
Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Loans and advances to related parties		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances		
(b) Security deposits		
Secured, considered good		
Unsecured, considered good		
Doubtful		
	0	0
Less: Provision for doubtful deposits		
	0	0
(c) Loans and advances to employees		
Secured, considered good		
Unsecured, considered good		
Doubtful		
	0	0
Less: Provision for doubtful loans and advances	0	0
	0	0
(d) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)	0	17962584
(e) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) GST credit receivable	0	0
(iii) Service Tax credit receivable		
(iv) Advance Tax paid		
(f) Inter-corporate deposits		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful inter-corporate deposits		
(g) Others (specify nature)		
Secured, considered good	146836378	114341893
Unsecured, considered good		
Doubtful		
	146836378	114341893
Less: Provision for other doubtful loans and advances		
Total	146836378	132304477



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 15 Other current assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Unbilled revenue		
(b) Unamortised expenses		
(i) Ancillary borrowing costs		
(ii) Share issue expenses (where applicable)		
(iii) Discount on shares (where applicable)		
(c) Accruals		
(i) Interest accrued on deposits	0	0
(ii) Interest accrued on investments		
(iii) Interest accrued on trade receivables		
(d) Others		
(i) Insurance claims		
(ii) Receivables on sale of fixed assets		
(iii) Contractually reimbursable expenses	15158973	
(iv) Others	136959412	99649563
(v) Staff Advances	102700	
Preliminary Expenses to the Extent Not Written off		
Total	152221085	99649563



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 16 Revenue from operations

	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(a)	Sale of products (Refer Note (i) below)	0	0
(b)	Sale of services (Refer Note (ii) below)	1413453421	725848773
(c)	Other operating revenues (Refer Note (iii) below)	0	45455108
		1413453421	771303881
	<u>Less:</u>		
(d)	Excise duty		
	Total	1413453421	771303881

Note	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(i)	Sale of products comprises : <u>Manufactured goods</u>	0	0
	Total - Sale of manufactured goods	0	0
	Total - Sale of products	0	0
(ii)	Sale of services comprises : Contract Receipts (including GST) Commission on Sub Contracts Total - Sale of services	 1413453421 0 1413453421	 721292716 4556057 725848773
(iii)	Other operating revenues comprise: Sale of scrap Duty drawback and other export incentives <u>Others</u> Interest Received From SBI on FD Comission on sub Contracts Consultancy income Hire Charges Received Seinerage Charges Received Interest on Electricity Deposit Total - Other operating revenues	 0 2691471 4979204 1194513 804000 0 0 9669188	 0 45450099 5009 45455108

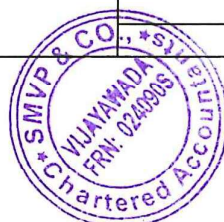


TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 17 Other income

	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(a)	Interest income (Refer Note (i) below)	0	5009
(b)	Dividend income:		
	from current investments		
	subsidiaries		
	joint ventures		
	associates		
	others		
	from long-term investments		
	subsidiaries		
	joint ventures		
	associates		
	others		
(c)	Net gain on foreign currency transactions and translation (other than considered as finance cost)		
(d)	Other non-operating income (net of expenses directly attributable to such income) (Refer Note (ii) below)	0	0
	Total	0	5009

Note	Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(i)	Interest income comprises:		
	Interest from banks on:		
	deposits	0	5009
	other balances		
	Interest on income tax refund		
	Other interest		
	Total - Interest income	0	5009
(ii)	Other non-operating income comprises:		
	Profit on sale of fixed assets [net of expenses directly attributable ` ____ (Year ended 31 March, 2020 ` ____)]		
	Share of profit from partnership firms		
	Share of profit from AOPs		
	Share of profit from JVs		
	Liabilities / provisions no longer required written back		
	Prior period items (net)		
	Miscellaneous income (Sale of barges)	0	0
	Swachha Bharat Tax	0	0
	Krushi Kalyan Cess	0	0
	Total - Other non-operating income	0	0



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 18 Cost of materials consumed

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
<u>Opening stock</u>		
Raw Materials	0	0
Work in progress	0	0
Add: Purchases	390273840	259844563
	390273840	259844563
<u>Less: Closing stock</u>		
Raw Materials	0	0
Cost of material consumed	390273840	259844563

Note 19 Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
<u>Inventories at the end of the year:</u>		
Finished goods	0	0
Work in progress	113683342	176602606
	113683342	176602606
<u>Inventories at the beginning of the year:</u>		
Finished goods	0	0
Work in progress	176602606	100864035
	176602606	100864035
Net (increase) / decrease	62919264	-75738571



TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 19 Employee benefits expense

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Salaries and wages	38790990	27414941
Contributions to provident and other funds	590936	313446
Expense on employee stock option (ESOP) scheme	0	0
Bonus	160000	0
Medical Expenses	405620	0
Directors Salaries	7560000	6360000
Staff welfare expenses	483802	1160810
Total	47991348	35249197



TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 20 Finance costs

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(a) Interest expense on:		
(i) Borrowings *	11617055	15843120
(ii) Trade payables	1341896	
(iii) Others		
- Interest on delayed / deferred payment of income tax		
- Interest on Unsecured Loans	360000	753004
- Interest on TDS , GST	443231	0
- Interest to Others - NSIC	2634398	764959
(b) Other borrowing costs		
Bank documentation charges		
Bank Guarantee Charges		
Financial Charges	3926526	1636188
Bank Charges	5348446	8885496
(c) Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)		
Total	25671551	27882767



TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 21 Other expenses

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
*Consumption of stores and spare parts	0	0
Consumption of loose tools	0	0
Increase / (decrease) of excise duty on inventory	0	0
Power and fuel	933094	1202236
Water	0	0
Rent including lease rentals	1926069	1440002
Repairs and maintenance - Buildings	0	0
Repairs and maintenance - Machinery	0	6611412
Repairs and maintenance - Others	154457	0
Insurance	6254107	1186843
Fees and taxes, Licenses	132000	113040
Sub Contractors Bills	648254110	356176366
Auditors fee	300000	28000
Travelling and conveyance	1449349	2642519
Departmental Recoveries	1861895	2559422
Rounded Off	1227	0
Pooja Expenses	1105	59597
Mis Expenses	29854	0
Printing and Stationery	196943	249302
Journals and Periodicals	660	5130
Office Expenses	808454	714776
ROC Filing Fee	56300	103400
CSR Expenses	916315	0
TDS Late Filing Fee	0	116981
GST Late filing Fee	247194	176948
PF Late filing Fee	0	0
Medical Expenses	0	509277
Vat Audit Tax	0	669786
Gst Paid	151441438	77611736
Postage & Courier	0	29859
Tender Charges	509182	205090
Security Charges	20000	71950
Mess Charges	1441545	0
Other Expenses	0	243222
Freight Charges	2798170	0
Donations	85000	50000
Computer Maintenance	78281	205192
Work Expenses	1878539	6189876
Consultancy Fee	0	0
Telephone	117741	275410
Advertisement Expenses	0	20000
Total	821893029	459467371


Note 27 Other expenses (contd.)

Particulars	For the year ended	For the year ended
(i) Payments to the auditors comprises (net of service tax input credit, where As auditors - statutory audit For taxation matters	0	142000



TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

For company law matters		
For management services		
For other services		
Reimbursement of expenses		
Total	0	142000
Payments for		
(ii) Details of Prior period items (net)		
Prior period expenses (give details)		
Prior period income (give details)		
Total		



TRENZET INFRA PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March, 2022

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	69578632	61611633
<u>Adjustments for:</u>		
Depreciation and amortisation	4794947	2986920
Provision for impairment of fixed assets and intangibles		
Amortisation of share issue expenses and discount on shares		
(Profit) / loss on sale / write off of assets		
Expense on employee stock option scheme		
Finance costs	25671551	27882767
Interest income		
Dividend income		
Net (gain) / loss on sale of investments		
Rental income from investment properties		
Rental income from operating leases		
Share of profit from partnership firms		
Share of profit from AOPs		
Share of profit from LLPs		
Liabilities / provisions no longer required written back		
Adjustments to the carrying amount of investments		
Provision for losses of subsidiary companies		
Provision for doubtful trade and other receivables, loans and advances		
Provision for estimated loss on derivatives		
Provision for warranty		
Provision for estimated losses on onerous contracts		
Provision for contingencies		
Other non-cash charges (specify)		
Net unrealised exchange (gain) / loss		
	100045131	92481321
Operating profit / (loss) before working capital changes		
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	62919264	-75738571
Trade receivables	-92753241	99485726
Short-term loans and advances	3777319	-118025236
Long-term loans and advances	-51000	-107633
Other current assets	-52571522	7026820
Other non-current assets	-6427962	50714341
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	49935105	-81183760
Other current liabilities	38749981	-3721747
Other long-term liabilities	0	0
Short-term provisions	-9967502	-2181342
Long-term provisions		
	93655571	-31250082
Cash flow from extraordinary items		
Cash generated from operations	93655571	-31250082
Net income tax (paid) / refunds		
Net cash flow from / (used in) operating activities (A)	93655571	-31250082



TRENZET INFRA PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March, 2022(Contd.)

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	-22539059	-9218352.96
Proceeds from sale of fixed assets	0	0
Inter-corporate deposits (net)		
Bank balances not considered as Cash and cash equivalents		
- Placed		
- Matured		
Current investments not considered as Cash and cash equivalents		
- Purchased		
- Proceeds from sale		
Purchase of long-term investments		
- Subsidiaries		
- Associates		
- Joint ventures		
- Business units		
- Others		
Proceeds from sale of long-term investments		
- Subsidiaries		
- Associates		
- Joint ventures		
- Business units		
- Others		
Loans given		
- Subsidiaries		
- Associates		
- Joint ventures		
- Others		
Loans realised		
- Subsidiaries		
- Associates		
- Joint ventures		
- Others		
Interest received		
- Subsidiaries		
- Associates		
- Joint ventures		
- Others		
Dividend received		
- Subsidiaries		
- Associates		
- Joint ventures		
- Others		
Rental income from investment properties		
Rental income from operating leases		
Amounts received from partnership firms		
Amounts received from AOPs		
Amounts received from LLPs		
	-22539059	-9218353
Cash flow from extraordinary items		
Net income tax (paid) / refunds		
Net cash flow from / (used in) investing activities (B)	-22539059	-9218353



TRENZET INFRA PRIVATE LIMITED

Cash Flow Statement for the year ended 31 March, 2022 (Contd.)

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
C. Cash flow from financing activities		
Proceeds from issue of equity shares	0	0
Proceeds from issue of preference shares		
Redemption / buy back of preference / equity shares		
Proceeds from issue of share warrants		
Share application money received / (refunded)	0	0
Proceeds from long-term borrowings	2837202	10536015
Repayment of long-term borrowings		
Net increase / (decrease) in working capital borrowings		
Proceeds from other short-term borrowings	12264355	56843931
Repayment of other short-term borrowings		
Finance cost	-25671551	-27882767
Dividends paid		
Tax on dividend		
	-10569994	38297179
Cash flow from extraordinary items		
Net cash flow from / (used in) financing activities (C)	-10569994	38297179
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	60546518	-2171255
Cash and cash equivalents at the beginning of the year	245913	2417168
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		
Cash and cash equivalents at the end of the year	60792431	245913
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	60792431	245913
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 <i>Cash Flow Statements</i> (give details)	0	0
Net Cash and cash equivalents (as defined in AS 3 <i>Cash Flow Statements</i>) included in Note 19	60792431	245913
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 <i>Cash Flow Statements</i>) (Refer Note (ii) to Note 16)	0	0
Cash and cash equivalents at the end of the year	60792431	245913
Comprises:		
(a) Cash on hand	559276	229325
(b) Cheques, drafts on hand		
(c) Balances with banks	60233155	16588
(i) In current accounts		
(ii) In EEFC accounts		
(iii) In deposit accounts	0	0
(iv) In earmarked accounts (give details) (Refer Note (ii) below)		
(d) Others (specify nature)		
(e) Current investments considered as part of Cash and cash equivalents		
	60792430.98	245912.97
	0	0

Notes:

- (i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

See accompanying notes forming part of the financial statements

In terms of our report attached.

For **S M V P & Co.,**
Chartered Accountants
FRN: 024090S

(Syed Munni)
Partner
M.No.248779
UDIN: 22248779AURXHT9071



For and on behalf of the Board of Directors

CH MURALI MOHAN
Executive Director
DIN: 00898309

T KISHAN KUMAR
Managing Director
DIN: 02425879

Place : Vijayawada
Date : 02.09.2022

Calculation of fair Market value of Share as per Section 56 (2) (viib)

Fair market value of Share		(A-L)/ PE X PV
where ,		Amount
A= Book value of Assets		749038146.97
L= Book Value of Liabilities		392349313.85
PE= Total Amount of Paid up Equity share capital		140000000.00
PV= paid up value of such Equity share		10.00
<u>Calculation of Fair Market Value of Share</u>		
Fair Market Value of Share (F M V)	=	(A-L)/ PE X PV
	=	25.48
<u>Calculation of Book Value of Assets (A)</u>		
Particulars		Amount
Total of Assets		749038146.97
Less: TDS		0.00
Less: MAT		0.00
Less: Income Tax Paid		0.00
Total		749038146.97

Calculation of Book Value of Liabilities (L)

Particulars	Amount
Total of Liabilities	749038147.37
Less: paid up equity share capital	140000000.00
Less: Reserves and surplus	188964038.52
Less: Provision for tax	0.00
Less: Other Provisions for meeting liabilities	27724795.00
Total	392349313.85

Paid up Equity (PE)

140000000.00

Value of each share (PL)

10.00



Particulars	Numerator	Denominator	2021-2022	2020-2021	2021-2022	2020-2021	31-03-2022	31-03-2021	Variance
			Numerator	Numerator	Denominator	Denominator			
Current Ratio	Current Assets	Current Liabilities	701084930.26	537173049.61	355092800.69	246702044.26	1.97	2.18	-0.09
Debt-Equity Ratio	Long term Borrowings + short term borrowings	Shareholder's funds	205629479.71	190527922.35	328964038.52	258485004.00	0.63	0.74	-0.15
Debt Service Coverage Ratio	EBITDA	Total Debt Service	94253453.71	83565824.37	205629479.71	190527922.35	0.46	0.44	0.04
Return on Equity	PAT	Avg shareholder's Equity	52169813.94	46410222.27	293724521.26	276313943.22	0.18	0.17	0.06
Inventory turnover Ratio	Sales	Average Stock	1413453420.89	725848773.06	145142974.23	138733320.50	9.74	5.23	0.86
Trade Receivables turnover Ratio	Sales	Average Debtors	1413453420.89	725848773.06	77301984.60	80668226.94	18.28	9.00	1.03
Trade Payables turnover Ratio	Purchases	Average Creditors	390273839.61	259844563.35	114535020.95	130159348.86	3.41	2.00	0.71
Net Capital turnover Ratio	Total Income	Net working capital	1423122608.79	771303881.06	345992129.57	290471005.35	4.11	2.66	0.55
Net Profit ratio	Profit after Tax	Total Income	52169813.94	46410222.27	1423122608.79	771303881.06	0.04	0.06	-0.39
Return on Capital Employed	EBIT	Capital employed	89458506.32	80608904.16	328964038.52	258485004.00	0.27	0.31	-0.13



Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	TRENZET INFRA PRIVATE LIMITED
Address	54-20-6, 1ST FLOOR, , KANAKADURGA GAZETTED OFFI CERS COLONY, ROAD NO 1, , , , , 02-Andhra Pradesh , 91-India , Pincode - 520008
PAN	AAFCK5592B
Aadhaar Number of the assessee, if available	

was conducted by **us S M V P & Co** in pursuance of the provisions of the **Companies Act, 2013**,
Companies and **We** annex hereto a copy of **our** audit report dated **02-Sep-2022**
along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022**
 - the audited balance sheet as at **31-Mar-2022** ; and
 - documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	I/We relied upon the certificates given by the assessee for the verifications of cash, stocks & debts due by and due to the assessee as per the books of accounts produced before me/us for audit.

Accountant Details

Name	For S M V P & CO., Chartered Accountants	SYED MUNNI
Membership Number	 (CA Syed Munni)	248779
FRN (Firm Registration Number)	Partner M.No. 248779	0240905

Acknowledgement Number:531875430240922

Address	D No.42-64-21 , Ganganamma Temple Center Ajith Si ngh Nagar , , , , 02-Andhra Pradesh , 91-India , Pincode - 520015
Date of signing Tax Audit Report	24-Sep-2022
Place	61.2.3.50
Date	24-Sep-2022

This form has been digitally signed by **MUNNI SYED** having PAN **CPMPSS5755R** from IP Address **61.2.3.50** on

24/09/2022 09:58:18 PM Dsc Sl.No and issuer

20317793CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



Acknowledgement Number:531875430240922

FORM 3CD [See rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	TRENZET INFRA PRIVATE LIMITED	
2. Address of the Assessee	54-20-6, 1ST FLOOR, , KANAKADURGA GAZETTED OFFICERS COLONY, ROAD NO 1, , , , , 02-Andhra Pradesh , 91-India , Pincode -520008	
3. Permanent Account Number (PAN)	AAFCCK5592B	
Aadhaar Number of the assessee, if available		
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes	
Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 02-Andhra Pradesh	37AAFCK5592B1ZH
2	Goods and Services Tax 36- Telangana	36AAFCK5592B1ZJ
3	Goods and Services Tax 19-Maharashtra	27AAFCK5592B1ZI
4	Goods and Services Tax 15- Karnataka	29AAFCK5592B1ZE
5	Goods and Services Tax 35- Jharkhand	20AAFCK5592B1ZW
5. Status	Company	
6. Previous year	01-Apr-2021 to 31-Mar-2022	
7. Assessment year	2022-23	
8. Indicate the relevant clause of section 44AB under which the audit has been conducted		
Sl. No.	Relevant clause of section 44AB under which the audit has been conducted	
1	Third Proviso to sec 44AB : Audited under any other law	
8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA /115BAB / 115BAC /115BAD ?	No	



Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

No

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	06005

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

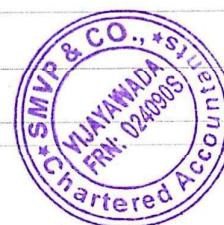
Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl.No.	Books prescribed
1	Nothing Specific

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)



Acknowledgement Number:531875430240922

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Computerised Daybook, Ledger, Bills, Invoices etc kept in tally accounts package	54-20-6, 1ST FLOOR, KANA KADURG A GAZETTED OFFICE, CERS CO LONY,	ROAD NO 1, GURU NANAK COLONY	VIJAYAWADA	520008	91-India	02-Andhra Pradesh

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	Computerised Daybook, Ledger, Bills, Invoices etc kept in tally accounts package

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:



Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
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	₹ 0	₹ 0	₹ 0
Total	₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II-Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III-Construction Contracts	As per accounting policies & notes to financial statements
4	ICDS IV-Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V-Tangible Fixed Assets	As per accounting policies & notes to financial statements
6	ICDS VII-Governments Grants	NA
7	ICDS IX Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Provisions, Contingent Liabilities and assets have been disclosed by way of notes in the notes on accounts, if required

14.(a). Method of valuation of closing stock employed in the previous year

At Cost

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. NO.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
		No records added		

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount



₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	..

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	..

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	..

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	..

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?



18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Plant and Machinery @ 15%	15	₹ 2,82,88,323	₹ 0	₹ 0	₹ 2,82,88,323	₹ 2,21,41,925	₹ 2,21,41,925	₹ 0	₹ 0	₹ 64,96,806	₹ 4,39,33,442
2	Plant and Machinery @ 40%	40	₹ 3,14,335	₹ 0	₹ 0	₹ 3,14,335	₹ 3,00,300	₹ 3,00,300	₹ 0	₹ 0	₹ 2,13,154	₹ 4,01,481
3	Furnitures & Fittings @ 10%	10	₹ 9,22,986	₹ 0	₹ 0	₹ 9,22,986	₹ 96,832	₹ 96,832	₹ 0	₹ 0	₹ 99,913	₹ 9,19,905

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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No records added

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					



21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
1	TDS/GST Late filing Fee	₹ 6,90,425

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount



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No records added

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0



iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;



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Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0



22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
No records added			

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;



Sl. No.	Section	Nature of liability	Amount
			₹ 0

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b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 92,89,028
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF PAYABLE	₹ 41,640
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI PAYABLE	₹ 6,668

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 0
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF PAYABLE	₹ 0
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI PAYABLE	₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

Not Applicable

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

Opening Balance

₹ 0

Credit Availed

₹ 0



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Credit Utilized ₹ 0

Closing /Outstanding Balance ₹ 0

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
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No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii) ?

Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
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No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) ?

Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:



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Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details



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Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Assessment Year	Amount	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0			₹ 0			₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	Laxmi Bha vani Narra	vijayawada			₹ 1,40,000	Yes	₹ 1,40,000	Yes-Electronic clearing system	
2	Ram Gopal Kanuri	vijayawada			₹ 1,05,000	Yes	₹ 1,05,000	Yes-Electronic clearing system	
3	Vani Katragadda (Patibandla)	vijayawada			₹ 75,000	Yes	₹ 75,000	Yes-Electronic clearing system	
4	Bodem Padmaja	vijayawada			₹ 5,00,000	No	₹ 5,00,000	Yes-Electronic clearing system	
5	G.Prasanna Kumar BKM	vijayawada			₹ 10,00,000	Yes	₹ 10,00,000	Yes-Electronic clearing system	



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6	Multy Task Services-BKM	vijayawada	₹ 10,00,000	Yes	₹ 10,00,000	Yes-Electronic clearing system
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b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					



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b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Satya Mahesh Kari pineni	vizag			₹ 3,60,000	₹ 19,18,500	Yes-Electronic clearing system	



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2	Laxmi Bhavani Narra	vijaywada	₹ 1,40,000	₹ 1,40,000	Yes-Electronic clearing system
3	Ram Gopal Kanuri	vijaywada	₹ 1,05,000	₹ 1,05,000	Yes-Electronic clearing system
4	Vani Kattagadda	vijaywada	₹ 75,000	₹ 75,000	Yes-Electronic clearing system
5	Bose Babu Nekkenti	vijaywada	₹ 25,000	₹ 1,00,000	Yes-Electronic clearing system
6	G.Prasanna Kumar BKM	vijaywada	₹ 10,00,000	₹ 10,00,000	Yes-Electronic clearing system
7	Multy Task Services- BKM	vijaywada	₹ 10,00,000	₹ 10,00,000	Yes-Electronic clearing system

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					



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Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order) Amount Order U/s & Date	Remarks
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
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No records added



34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDK07098 A	192	Salary	₹ 4,63,50,990	₹ 1,44,10,000	₹ 1,44,10,000	₹ 29,17,441	₹ 0	₹ 0	₹ 0
2	HYDK07098 A	194A	Interest other than Interest on securities	₹ 1,98,79,874	₹ 21,90,734	₹ 21,90,734	₹ 2,19,231	₹ 0	₹ 0	₹ 0
3	HYDK07098 A	194C	Payments to contractors	₹ 64,03,87,310	₹ 64,03,87,310	₹ 64,03,87,310	₹ 1,10,89,978	₹ 0	₹ 0	₹ 0
4	HYDK07098 A	194J	Fees for professional or technical services	₹ 14,99,270	₹ 14,99,270	₹ 14,99,270	₹ 1,49,925	₹ 0	₹ 0	₹ 0
5	HYDK07098 A	194C	Payments to contractors	₹ 2,28,26,865	₹ 2,28,26,865	₹ 2,28,26,865	₹ 3,23,008	₹ 0	₹ 0	₹ 0
6	HYDK07098 A	194Q	Payment of certain sum for purchase of goods	₹ 26,19,14,919	₹ 26,19,14,919	₹ 26,19,14,919	₹ 2,61,915	₹ 0	₹ 0	₹ 0
7	HYDK07098 A	194-I	Rent	₹ 19,26,069	₹ 9,45,900	₹ 9,45,900	₹ 94,590	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDK07098A	26Q	16-Aug-2022		Yes	
2	HYDK07098A	24Q	16-Aug-2022		Yes	



(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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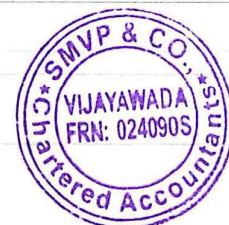
No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products



Acknowledgement Number:531875430240922

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year
(a)	Total turnover of the assessee	1262011983		643680980



Acknowledgement Number:531875430240922

(b)	Gross profit / Turnover	1262011983	643680980
(c)	Net profit / Turnover	69578632 1262011983 5.51	61611633 643680980 9.57
(d)	Stock-in-Trade / Turnover	1262011983	643680980
(e)	Material consumed / Finished goods produced		

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

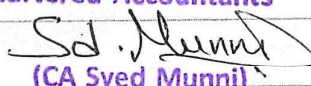


44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 1,15,69,27,385	₹ 2,06,38,749	₹ 0	₹ 60,78,73,752	₹ 62,85,12,501	₹ 52,84,14,884

Accountant Details

Accountant Details

Name	For S M V P & CO., Chartered Accountants	SYED MUNNI
Membership Number	 (CA Syed Munni)	248779
FRN (Firm Registration Number)	Partner M.No. 248779	0240905
Address	D No.42-64-21, Ganganamma Temple Center Ajith Singh Nagar ..., 02-Andhra Pradesh, 91-India, Pincode - 520015	
Place		61.2.3.50
Date		24-Sep-2022

Additions Details (From Point No.18)

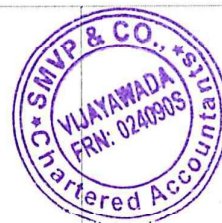
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	05-Aug-2021	05-Aug-2021	₹ 44,536	₹ 0	₹ 0	₹ 0	₹ 44,536
	2	01-Apr-2021	01-Apr-2021	₹ 5,54,600	₹ 0	₹ 0	₹ 0	₹ 5,54,600
	3	17-Aug-2021	17-Aug-2021	₹ 9,44,000	₹ 0	₹ 0	₹ 0	₹ 9,44,000
	4	13-Dec-2021	13-Dec-2021	₹ 23,01,000	₹ 0	₹ 0	₹ 0	₹ 23,01,000
	5	16-Dec-2021	16-Dec-2021	₹ 4,30,100	₹ 0	₹ 0	₹ 0	₹ 4,30,100
	6	07-Jan-2022	07-Jan-2022	₹ 49,560	₹ 0	₹ 0	₹ 0	₹ 49,560
	7	10-Mar-2022	10-Mar-2022	₹ 1,94,700	₹ 0	₹ 0	₹ 0	₹ 1,94,700
	8	15-Mar-2022	15-Mar-2022	₹ 1,88,800	₹ 0	₹ 0	₹ 0	₹ 1,88,800
	9	30-Jun-2021	30-Jun-2021	₹ 22,71,999	₹ 0	₹ 0	₹ 0	₹ 22,71,999
	10	01-Apr-2021	01-Apr-2021	₹ 32,652	₹ 0	₹ 0	₹ 0	₹ 32,652
	11	31-May-2021	31-May-2021	₹ 31,26,841	₹ 0	₹ 0	₹ 0	₹ 31,26,841
	12	29-Apr-2021	29-Apr-2021	₹ 7,87,000	₹ 0	₹ 0	₹ 0	₹ 7,87,000
	13	16-Dec-2021	16-Dec-2021	₹ 41,35,000	₹ 0	₹ 0	₹ 0	₹ 41,35,000
	14	20-Jul-2021	20-Jul-2021	₹ 1,09,500	₹ 0	₹ 0	₹ 0	₹ 1,09,500
	15	22-Nov-2021	22-Nov-2021	₹ 17,37,262	₹ 0	₹ 0	₹ 0	₹ 17,37,262
	16	06-Jan-2022	06-Jan-2022	₹ 13,00,000	₹ 0	₹ 0	₹ 0	₹ 13,00,000
	17	06-Jan-2022	06-Jan-2022	₹ 13,00,000	₹ 0	₹ 0	₹ 0	₹ 13,00,000
	18	06-Jan-2022	06-Jan-2022	₹ 13,00,000	₹ 0	₹ 0	₹ 0	₹ 13,00,000
	19	06-Jan-2022	06-Jan-2022	₹ 13,00,000	₹ 0	₹ 0	₹ 0	₹ 13,00,000
	20	20-Jul-2021	20-Jul-2021	₹ 34,375	₹ 0	₹ 0	₹ 0	₹ 34,375



Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	28-Jun-2021	28-Jun-2021	₹ 87,800	₹ 0	₹ 0	₹ 0	₹ 87,800
..	2	20-Apr-2021	20-Apr-2021	₹ 49,000	₹ 0	₹ 0	₹ 0	₹ 49,000
	3	22-Oct-2021	22-Oct-2021	₹ 49,500	₹ 0	₹ 0	₹ 0	₹ 49,500
	4	17-Dec-2021	17-Dec-2021	₹ 17,500	₹ 0	₹ 0	₹ 0	₹ 17,500
	5	18-Feb-2022	18-Feb-2022	₹ 14,000	₹ 0	₹ 0	₹ 0	₹ 14,000
	6	15-Mar-2022	15-Mar-2022	₹ 15,500	₹ 0	₹ 0	₹ 0	₹ 15,500
	7	18-Mar-2022	18-Mar-2022	₹ 67,000	₹ 0	₹ 0	₹ 0	₹ 67,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	13-May-2021	13-May-2021	₹ 17,700	₹ 0	₹ 0	₹ 0	₹ 17,700
..	2	13-Jul-2021	13-Jul-2021	₹ 37,760	₹ 0	₹ 0	₹ 0	₹ 37,760
	3	26-Nov-2021	26-Nov-2021	₹ 35,872	₹ 0	₹ 0	₹ 0	₹ 35,872
	4	06-Jan-2022	06-Jan-2022	₹ 5,500	₹ 0	₹ 0	₹ 0	₹ 5,500

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				



Acknowledgement Number:531875430240922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				



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20317793CN=e-Mudhra Sub CA for Class 2 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



SMVP & CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of
TRENZET INFRA PRIVATE LIMITED
Formerly known as K.Venkata Raju Engineers & Contractors Private Limited

Report on the Financial Statements:

We have audited the accompanying financial statements of **TRENZET INFRA PRIVATE LIMITED** (Formerly known as K.Venkata Raju Engineers & Contractors Private Limited), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, its **profit** (or Loss)* and cash flows for the year ended on that date.

Basis for opinion:

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

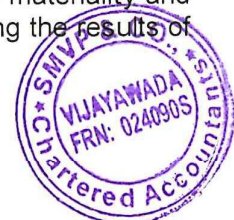
Auditor's responsibilities for the audit of the financial statements:

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

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

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of



Emphasis of Matter:

The Company has made a detailed assessment of its liquidity position for the next year and the recoverability and carrying value of its assets comprising property, plant and equipment, investments, inventory and trade receivables. Based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The Company continues to evaluate them as highly probable considering the orders in hand. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 pandemic which may be different from that estimated as at the date of approval of the financial results. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.

Our opinion is not modified in respect of this matter.

Information other than the financial statements and auditors' report thereon:

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements:

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management



our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements:

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

1. As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure A'; and
- (g) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- (i) The Company does not have any pending litigations which would impact its financial position;
- (ii) The Company does not have any long-term contracts, including derivative contracts. Accordingly, no provision for material foreseeable losses have been made; and
- (iii) There were no amounts which were required to be transferred to the investor education and protection fund by the Company.

For S M V P & Co.,
Chartered Accountants
Firm Regn. No: 024090S



A handwritten signature in black ink, appearing to read "Syed Munni".

(Syed Munni)
Membership No: 248779
UDIN: 22248779AURXHT9071

Place: Vijayawada
Date: 02.09.2022

Annexure "A" to Auditor's Report
Referred to in our report of even date

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

i. In respect of its fixed assets:

- a) 1. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of available information.
2. The Company do not hold any Intangible Assets as on 31.03.2022. As such the provisions of clause (i)(a)(B) of the order are not applicable.
- b) As per information and explanation provided by the management the company has a regular programme of physical verification of its fixed assets by which fixed assets are verified at reasonable intervals. According to the information and explanation given to us, there were verified during the year and no material discrepancies were noticed on such verification.
- c) According to the information and explanations given to us and the records examined by us the the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- d) The company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) and Intangible Assets during the year. As such this clause is not applicable to the company.
- e) No proceedings were initiated or pending against the company for holding Benami property under the Benami Transactions (Prohibition Act, 1988 (45 of 1988), and rules made thereunder. As such this clause is not applicable to the company.

ii. In respect of its Inventories:

- a) According to information and explanation given to us, the management has conducted physical verification of inventory at reasonable intervals during the year, except for goods-in-transit and stocks lying with third parties. For stocks lying with third parties at the year end, written confirmations have been obtained by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.

- iii. The Company has not made any investments, granted any loans secured or unsecured, to companies, firms or other parties. As such, the clause (iii) of the order is not applicable to the company.



- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 of the Companies Act, 2013. The Company neither made any investments nor granted any loans, security and guarantees, as such the provisions of Sec 186 of the Companies Act, 2013 are not applicable.
- v. In our opinion, the company has not accepted any deposits or the amounts which are deemed to be deposits within the meaning of section 73 to 76 of the Act and as per the directives issued by Reserve Bank of India. As such, the provisions of clause (v) of the order are not applicable
- vi. To the best of our knowledge and according to the information and explanations given to us, the rules framed under Sec 148 of the Companies Act 2013 are not applicable to the company as the turnover of the company during the financial year is less than the prescribed threshold turnover. As such, the provisions of Clause (vi) of the order are not applicable
- vii. According to the records of the Company, the Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employee's state insurance, income tax, customs duty, cess, GST and other material statutory dues applicable to it. No undisputed dues are in arrears as at March 31, 2022, for a period of more than six months from the date they became payable.
- viii. To the best of our knowledge and explanations provided, there are no additions made to income in Income tax assessments under Income tax Act, 1961 on account of unrecorded incomes relating to any of the previous years. As such the provisions of clause (viii) of the order are not applicable.
- ix. (a) Based on our audit procedures and on the information and explanations given to us, the company has not defaulted in repayment of loans or borrowing to any lender
- (b) To the best of our knowledge and explanations given to us, the company is not declared as willful defaulter by any bank or financial institution or any lender.
- (c) To the best of our knowledge and explanations given to us, term loans raised by company were utilized for the purpose they obtained.
- (d) To the best of our knowledge and explanations given to us, the company has not utilized any short-term funds for long term purpose.
- (e) To the best of our knowledge and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the records and explanations given to us, the company did not avail Loans on pledge of securities held in its subsidiaries, Joint Ventures and Associate companies. As such the provisions of clause (ix)(f) of the order are not applicable.



x. (a) According to the records of the company, the company has not raised any moneys by way of Initial Public Offer or Further Public Offer. As such, the provisions of Clause (x)(a) are not applicable to the Company.

(b) According to the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. As such, the provisions of Clause (x)(b) are not applicable to the Company.

xi. Based on the audit procedures performed and information and explanations given by the management, we report that no fraud has been noticed or reported by the company during the course of our audit and no whistle blower complaints were received during the year by the company. As such the provisions clause (xi) of the order are not applicable.

xii. In our opinion, and to the best of our information and according to the explanations provided by the management, we are of the opinion that the company is not a Nidhi Company. As such the provisions of Clause (xii) of the Order are not applicable.

xiii. All the transactions with related parties are in compliance with provisions of sec 188 where applicable, has been complied with and section 177 of companies act 2013, is not applicable to the company and details have been disclosed in the financial statements as required by accounting standards and companies act 2013.

xiv. To the best of our knowledge and explanations given to us, the company does not have any internal audit system during the period under audit. As such the provisions of Clause (xiv) of the Order are not applicable.

xv. In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him. As such the provisions of Clause (xv) of the Order are not applicable.

xvi. To the best of our knowledge and explanations given to us, the company is not under any obligation to register under Sec 45-IA of the Reserve Bank of India. As such, the provisions of clause (xvi) of the order are not applicable.

xvii. The company has incurred no cash losses during the financial year.

xvi. In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of clause (xvi) of the order is not applicable to the company.

Place: Vijayawada
Date: 02.09.2022



For S M V P & Co.,
Chartered Accountants
Firm Regn. No: 024090S


(Syed Munni)

Membership No: 248779
UDIN: 22248779AURXHT9071

Annexure "B" to Auditor's Report
Referred to in our report of even date

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

We have audited the internal financial controls over financial reporting of **Trenzet Infra Private Limited** (Formerly known as **K.Venkata Raju Engineers & Contractors Private Limited**) ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that , in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the company ; (ii) provide reasonable assurance that transactions are recorded as necessary to accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company ; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal controls stated in the guidance note issued by the ICAI.

Place: Vijayawada
Date: 02.09.2022



For S M V P & Co.,
Chartered Accountants
Firm Regn. No: 024090S

A handwritten signature in black ink, appearing to read "Syed Munni".

(Syed Munni)
Membership No: 248779
UDIN: 22248779AURXHT9071

NOTE: 22: NOTES ON ACCOUNTS

1. The following are the significant accounting policies adopted by the company in the preparation of financial statements.

a. BASIS OF PREPARATION

Financial statements are prepared on historical cost convention on accrual method of accounting and in accordance with the generally accepted accounting practices.

b. PROPERTY PLANT AND EQUIPMENT

Property plant and Equipment are stated at actual cost, less accumulated depreciation and impairment, if any. The actual cost capitalized comprises material cost, inward freight, installation cost, duties and taxes and other incidental expenses incurred to acquire/construct/install the assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in other income of the statement of profit and loss.

Company depreciates its property plant and equipment on the written down value method.

c. INVENTORIES/WORK IN PROGRESS:

Work in progress was valued at cost price.

d. RETIREMENT BENEFITS

- i. Employees are not entitled for leave encashment benefit.-Nil
- ii. Periodical contributions made to provident Fund Commissioner towards Provident Fund are charged to revenue – Nil

e. BORROWING COST

The fixed deposits were made to obtain bank guarantee which in turn utilized for the purpose of Business.

Borrowing cost is charged to Statement of Profit and Loss account except of specific borrowings for acquisition of qualifying assets which capitalized till date of commercial use of the said asset.



f. INCOME RECOGNITION:

Income from the services is recognized when the services are rendered and estimated on accrual basis. 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.

g. INVESTMENTS:

Investments in Joint Ventures are shown in Annexure.

h. CONTINGENT LIABILITIES-

The Company has not provided for contingent liabilities in the year covered under audit.

i. PROVISIONS

Provisions are recognized when the Company has statutory obligations, a reliable estimate can be made for the amount of the obligation.

j. IMPAIRMENT OF ASSETS-Nil

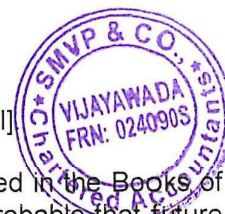
k. FOREIGN CURRENCY TRANSACTION

There were no foreign currency transactions during the year under review.

2. Balances of Debtors, Creditors, Advances and Loans etc are subject to confirmations and reconciliations.
3. In the opinion of the Board the current assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated. Provision for all known liabilities has been adequately made in the accounts.
4. Estimated amount of contracts remaining to be executed on capital contract is Rs. Nil [P .Y Rs. Nil].
5. Managerial Remuneration:

S No	Name of Director	Current Year	Previous Year
1	T Kishan Kumar	48,00,000/-	36,00,000/-
2	Ch. Murali Mohan	27,60,000/-	27,60,000/-

6. Expenditure and Earnings in foreign currency Rs. Nil [P .Y. – Rs. Nil]
7. Provision for MAT u/s115JB of the Income tax Act, 1961 is provided in the Books of accounts and it is recognized as an asset in the balance as it is probable that future economic benefits will flow into the company.



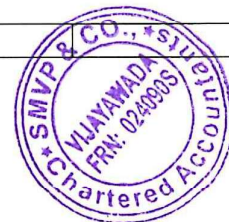
8. Related party transactions in accordance with the Accounting standard – 18 (AS – 18) “ Related Party Disclosures” :

Key Management Personnel : Cherukuri Murali Mohan (Whole Time Director)
Thotakura Kishan Kumar (Managing Director)

Enterprises in which the key Management personnel and their relatives are interested : KVR AQUA CLARE PVT LTD
KVREC-IRP INFRATECH (JV)
KVRECPL-IRP INFRATECH (JV)
KVRECPL-SLNS (JV)
KVRECPL-Y.Murali Krishna Rao INFRA(JV)
KVR-VCPL (JV)
KVR-VCPL JV CAPITAL
RAJ VIHAR (L O)

(Amount in Rupees)

Sl No	Particulars	Key Management Personnel	Relatives of the key management personnel	Enterprises in which the key management personnel and / or their relatives interested
Transactions during the year				
1.	Remuneration			
	T Kishan Kumar(Managing Director)	Nil	Nil	Nil
	Ch. Murali Mohan(Whole Time Director)	Nil	Nil	Nil
2.	Insurance	Nil	Nil	Nil
3.	Vehicle Lease Paid: T Padmaja (Wife of T Kishan Kumar)	Nil	6,00,000/-	Nil
4.	Purchases:	Nil	Nil	Nil
5.	Sales:	Nil	Nil	Nil
6.	Salaries:			
	T Kishan Kumar(Managing Director)	48,00,000/-	Nil	Nil
	Ch Murali Mohan (Director)	27,60,000/-		
	T Padmaja (Wife of T Kishan Kumar)	Nil	25,00,000/-	Nil
	Ch Sri Devi (Wife of Murali mohan)	Nil	5,40,000/-	Nil
	Ch Abhinav (Son of Murali Mohan)	Nil	7,20,000/-	Nil
Balances as at 31-03-2022				
	Payables			



Receivables			
T Kishan Kumar(Managing Director)(Loans and Advances)	Nil	Nil	Nil
Ch Murali Mohan(Wholetime Director) (Loans and Advances)	Nil	Nil	Nil
ATM Metal Corporation(Ch Murali Mohan -Son)	Nil	Nil	Nil
Hexcon Energy (Ch Murali Mohan -Son)	Nil	Nil	Nil
T Padmaja (Wife of T Kishan Kumar)	Nil	Nil	Nil

Investments details:

S No	Name of Related Party	Closing Balance as on 31.03.2022	Closing Balance as on 31.03.2021
1	KVREC-IRP (JV)	2,15,354/-	2,15,354/-
2	KVRECPL -IRP INFTATECH (JV)	1,54,56,005/-	2,23,75,361/-
3	KVRECPL- Y.Murali Kirshna Rao – LOTUS INFRA (JV)	---	-68,70,452/-
4	KVR-VCPL (JV)	5,74,16,157/-	5,62,49,164/-
5	KVRECPL-SLNS (JV)	1,93,26,050/-	2,75,32,067/-
6	KVRECPL-VCPL (JV)	27,49,528/-	23,06,200/-
7	KVRECPL-SPSCEW (JV)	--	46,95,451/-
8	KVR IRP-INFRA(JV)	3,32,882/-	3,32,882/-
9	RAJ VIHAR (L O)	83,77,112/-	--

Advances from JV's:

S No	Name of Related Party	Closing Balance as on 31.03.2022	Closing Balance as on 31.03.2021
1	KRIPL-KVRECPL JV	21,346/-	--
2	KVRECPL-AC JV	29,683/-	--
3	KVRECPL-SPSCEW JV	5,82,584/-	--
4	KVRECPL-YMK-LOTUS INFRA TECH JV	62,75,925/-	--
	TOTAL	69,09,539/-	--

9. Basic earnings per share is calculated by dividing: - the profit attributable to owners of the Company - by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.;

Particulars	March 31, 2022	March 31, 2021
Profit after taxation	5,21,69,814	4,64,10,222
Basic: Number of shares outstanding	1,40,00,000	1,40,00,000
Basic Earnings per share	3.73	3.32



10. Ratio Analysis:

The following are analytical ratios for the year ended 31st March,2022 and 31st March, 2021

Particulars	Numerator	Denominator	31st March 2022	31st March 2021	Variance
Current Ratio	Current Assets	Current Liabilities	1.97	2.18	(9.33%)
Debt-Equity Ratio	Long term Borrowings + short term borrowings	shareholder's funds	0.63	0.74	(15.20%)
Debt Service Coverage Ratio	EBITDA	Total Debt Service	0.46	0.44	4.47%
Return on Equity	PAT	Avg shareholder's equity	0.18	0.17	5.75%
Inventory turnover Ratio	Sales	Average Stock	9.74	5.23	86.13%
Trade Receivables turnover Ratio	Sales	Average Debtors	18.28	9	103.21%
Trade Payables turnover Ratio	Purchases	Average Creditors	3.41	2	70.68%
Net Capital turnover Ratio	Total Income	Net working capital	4.11	2.66	54.90%
Net Profit ratio	Profit after Tax	Total Income	0.04	0.06	(39.08%)
Return on Capital Employed	EBIT	Capital employed	0.27	0.31	(12.80%)

Capital employed = Tangible networkth+ Long term liabilities+ deferred tax liabilities + short term borrowings

Net working capital = Current assets - current liabilities



11. Trade Receivables Ageing Schedule:

Particulars	Outstanding for following periods				Total
	Less than 6 months	6 Months-1 years	1-2 years	2- 3 years	
Considered Good					
Disputed	-	-	-	-	-
Undisputed	12.36.78.605	-	-	-	12.36.78,605
Considered Doubtful	-	-	-	-	-
Disputed	-	-	-	-	-
Undisputed	-	-	-	-	-

12. Trade Payables Ageing Schedule

Particulars		Outstanding for following periods				Total
		Less than 1year	1-2 years	2-3 years	More than 3years	
Undisputed						
	MSME	-	-	-	-	-
	Others	13,95,02,573	-	-	-	13,95,02,573
Disputed						
	MSME	-	-	-	-	-
	Others	-	-	-	-	-

Note: No full information available with the company regarding Micro, Medium and Small Scale Business Enterprises, to whom the company owes dues, which are outstanding for more than 45 days as at March 31, 2022.

Other particulars as required under part II of Schedule VI to the Companies Act, 2013 are not given as they not applicable for the time being.

13. Previous year figures have been regrouped or reclassified wherever necessary to be in conformity with the current year figures. Paise have been rounded off.



Disclosures as per Income Computation and Disclosure Standards(ICDS):

1. **Accounting Policies:** Financial Statements of the Company were prepared in accordance with fundamental accounting assumptions. So specific disclosure is not required under this standard.
2. **Inventories:** the company is engaged in Construction Contracts. So the inventories are valued as per AS – 2(Valuation of Inventories).
3. **Construction Contracts:** As above said that the company is engaged in construction activities, so the revenue is recognized on Percentage of completion Method as per AS – 7(Construction Contracts)
4. **Revenue Recognition:** Income from the services is recognized when the services are rendered and estimated on accrual basis.
5. **Fixed Assets:** Depreciation on tangible fixed assets is provided under straight line method in accordance with the rates prescribed and the manner laid down in schedule II to the Companies Act, 2013.
6. **Government Grants:** No Government grants were received during the year.
7. **Borrowing Cost:** Borrowing cost is charges to Statement of Profit and Loss account except of specific borrowings for acquisition of qualifying assets which capitalized till date of commercial use of the said asset.
8. **Provisions, Contingent Liabilities and Contingent assets:** During the year there is no contingent liabilities and contingent assets. So this standard is not applicable.

For S M V P & CO.,
CHARTERED ACCOUNTANTS
FRN: 024090S


Syed Munni

Partner

M.No.248779

UDIN: 22248779AURXHT9071



For TRENZET INFRA PRIVATE LIMITED


CH. MURALI MOHAN

Executive Director

DIN: 00898309


T KISHAN KUMAR

Managing Director

DIN: 02425879

Place: Vijayawada

Date: 02.09.2022

List of Directors as on 31.03.2022

Sl.No	Name of the Director	DIN no.	Designation
1	Thotakura Kishan Kumar	02425879	Managing Director
2	Ch.Murali Mohan	00898309	Wholetime Director

**** Certified True Copy****

For Trenzet Infra Private Limited

(Formerly known as K. Venkata Raju Engineers & Contractors Private Limited).



Kishan Kumar Thotakura
Managing Director
DIN: 02425879



Murali Mohan Cherukuri
Wholetime Director
DIN: 00898309

TrenZet Infra

Private Limited

(Formerly known as K. Venkata Raju Engineers & Contractors Private Limited)



DETAILS OF SHAREHOLDING AND SHARE TRANSFERS FOR FY 21-22

1. List of Shareholders as on 31.03.2022:

Sl. No	Name of the Shareholder	Folio No	DP ID Client ID	No. of Shares	Class of Shares
1	T. Kishan Kumar	01	NA	5460000	Equity
2	Ch. Murali Mohan	02	NA	3780000	Equity
3	T. Vasumathi	03	NA	1400000	Equity
4	N. V. V. Satyanarayana	05	NA	700000	Equity
5	Ch Abhinav	09	NA	1260000	Equity
6	Thotakura Purna Chandra Chowdary	10	NA	1400000	Equity
Total				14000000	

2. Details of Share Transfers during the year from 01/04/2021 to 31/03/2022: Nil (There are no share transfers during the year under review)

****Certified True Copy****

For Trenzet Infra Private Limited (Formerly known as K. Venkata Raju Engineers & Contractors Private Limited)

Kishan Kumar Thotakura
Managing Director
DIN: 02425879

Murali Mohan Cherukuri
Executive Director
DIN: 00898309

V V Satyanarayana Nadipalli
Director
DIN: 02646608