

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AAFCK5592B		
Name	TRENZET INFRA PRIVATE LIMITED		
Address	54-20-6, 1ST FLOOR,, KANAKADURGA GAZETTED OFFICERS COLONY,, ROAD NO 1,, GURUNANAK COLONY , VIJAYAWADA , 02-Andhra Pradesh, 91-INDIA, 520008		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	545062071290924

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	21,06,68,270
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	5,30,20,990
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	5,30,20,990
	Taxes Paid	8	5,93,34,019
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 63,13,029
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by T KISHAN KUMAR in the capacity of Managing Director having PAN ACSPT8638D from IP address 117.213.208.108 on 29-Sep-2024 22:59:15 at VIJAYAWADA (Place) DSC SI.No & Issuer 3361697 & 23791723CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated

Barcode/QR Code



AAFCK5592B06545062071290924aa3c1c9f172ac8b86e4f4fdbe77f25e74dbe785a

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

PAN: AAFCK5592B

WARD - 1(2)

VIJAYAWADA

'Name : Trenzet Infra Private Limited
 Managing Director : T Kishan Kumar (Pan:Acsp8638D)
 Address : 54-20-6, 1St Floor, Kanakadurga Gazetted Officers Colony,
 : Road No 1, Gurunanak Colony, Vijayawada-520008
 Status : Private Limited Company
 Date of formation : 28.06.2014
 Sources of Income : Income From Business (Contractors)
 Bank Account No : SBI-CA-30956579632-IFSC Code: SBIN0000578
 Year ended with : 31.03.2024
 Method of accountir : MERCANTILE

COMPUTATION OF TOTAL INCOME

a. Income From Business

1	Net Profit as per Profit & Loss account	212293129
	Add : Depreciation debited to P&L A/c	12975884
	Add : CSR Responsibilities	2420116
	Add: Disallowed U/s 36 (iv)a	6788
	Add: Donations	149348
	Add: GST penalty	186284
		<u>228031549</u>
	Less : Depreciation Allowable as per Income Tax Act	17363278
	Taxable Income as per Income Tax	<u>210668271</u>

a.	Share of Profit/Loss From KVRECPL- SLNS (JV)-51%	918290
	Less : Exemption U/s 10(2A)	<u>918290</u>
		<u>0</u>
	Capital balance as on 31st March 2024	7068168

b.	Share of Profit/Loss FromKVR-VCPL (JV)-51%	0
	Less : Exemption U/s 10(2A)	<u>0</u>
		<u>0</u>
	Capital balance as on 31st March 2024	0

c	Share of Profit/Loss From RKIPL - KVRECPL - SKC (JV)	136317
	Less : Exemption U/s 10(2A)	<u>136317</u>
		<u>0</u>
	Capital balance as on 31st March 2024	136317

d	Share of Profit/Loss From KVR ECPL - BVSR (JV) -70%	4070
	Less : Exemption U/s 10(2A)	<u>4070</u>
		<u>0</u>
	Capital balance as on 31st March 2024	4070

e	Share of Profit/Loss From TIPL - TSRNPL (JV)	36084
	Less : Exemption U/s 10(2A)	<u>36084</u>
		<u>0</u>
	Capital balance as on 31st March 2024	36084

Tax @ 22%	46347020
Add: Surcharge @ 12%	4634702
Add: Health & Edu Cess@4%	<u>2039269</u>
	53020990
Less: TDS	58804940
Less: TCS	529077
Tax payable/(Refundable)	<u>-6313027</u>


 Signature of the Assessee

TRENZET INFRA PRIVATE LIMITED
Profit and Loss for the year ended 31 March, 2024

Particulars		Note No.	For the year ended	For the year ended
			31 March, 2024	31 March, 2023
			Rs.	Rs.
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	17	3527912070	3034585919
	Less: Excise duty			
	Revenue from operations (net)		3527912070	3034585919
2	Other income	18	370290	552267
3	Total revenue (1+2)		3528282360	3035138186
4	Expenses			
	(a) Cost of materials consumed	19	1590600698	1661535430
	(b) Purchases of stock-in-trade		0	0
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-129398074	-41034584
	(d) Employee benefits expense	20	107063264	73608758
	(e) Finance costs	21	30815818	30304278
	(f) Depreciation and amortisation expense	9	12975884	7779053
	(g) Other expenses	22	1703931641	1110450989
	Total expenses		3315989231	2842643924
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		212293129	192494261
6	Exceptional items			
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		212293129	192494261
8	Extraordinary items			
9	Profit / (Loss) before tax (7 ± 8)		212293129	192494261
10	Tax expense:			
	(a) Current tax expense for current year		53020990	47704591
	(b) (Less): MAT credit (where applicable)			
	(c) Current tax expense relating to prior years			
	(d) Net current tax expense		53020990	47704591
	(e) Deferred tax			
			53020990	47704591
11	Profit / (Loss) from continuing operations (9 ± 10)		159272139	144789670
	Earning per Share (EPS) - Basic & Diluted		11.38	10.34

Subject to my report of even date

For **M.V.PRASAD & CO**

Chartered Accountants

FRN: 012979S

M.V. Prasad

M.V.PRASAD

Proprietor

M.No.208833

UDIN:24208833BKCJGX7556



For and on behalf of the Board of Directors

C.M. Murli Mohan

CHERUKURI MURALI MOHAN

Executive Director

DIN: 00898309

Thotakura Kishan Kumar

THOTAKURA KISHAN KUMAR

Managing Director

DIN: 02425879

Lalit Gyanwani

LALIT GYANWANI

Company Secretary

Place : Vijayawada

Date : 29/09/2024

Place : Vijayawada

Date : 29/09/2024

TRENZET INFRA PRIVATE LIMITED
Balance Sheet as at 31 March, 2024

Particulars	Note	As at 31 March, 2024	As at 31 March, 2023
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	140000000	140000000
(b) Reserves and surplus	2	520290941	359819341
(c) Money received against share warrants			
		660290941	499819341
2 Share application money pending allotment		0	0
3 Non-current liabilities			
(a) Long-term borrowings	3	167672750	63227470
(b) Deferred tax liabilities (net)			
(c) Other long-term liabilities	4	33191321	19137733
(d) Long-term provisions			
		200864071	82365204
4 Current liabilities			
(a) Short-term borrowings	5	191685110	9551383
(b) Trade payables	6	371163552	317074095
(c) Other current liabilities	7	14838254	43183234
(d) Short-term provisions	8	63054238	81758565
		640741153	451567277
TOTAL		1501896165	1033751822
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Property, Plant & Equipment	9	121398750	88382882
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(v) Fixed assets held for sale			
		121398750	88382882
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets	10	2629978	2186943
		124028728	90569825
2 Current assets			
(a) Current investments	11	89935408	90005144
(b) Inventories	12	284116000	154717926
(c) Trade receivables	13	279280707	185982456
(d) Cash and cash equivalents	14	198392110	21612958
(e) Short-term loans and advances	15	459021912	429260608
(f) Other current assets	16	67121300	61602905
		1377867438	943181998
TOTAL		1501896166	1033751822
See accompanying notes forming part of the financial statements	23		

Subject to my report of even date

For and on behalf of the Board of Directors

For **M.V.PRASAD & CO**

Chartered Accountants

FRN: 012979S

M.V.PRASAD

Proprietor

M.No.208833

UDIN:24208833BKCJGX7556



CHERUKURI MURALI MOHAN
Executive Director

DIN: 00898309

LALIT GYANWANI
Company Secretary

THOTAKURA KISHAN KUMAR
Managing Director

DIN: 02425879

Place : Vijayawada

Date: 29/09/2024

Place : Vijayawada

Date: 29/09/2024

TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 1 Share capital

(in Rs.)

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
(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

For TRENZET INFRA PRIVATE LIMITED


Managing Director

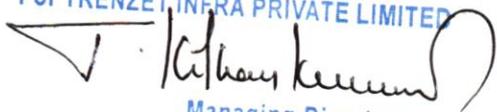
For TRENZET INFRA PRIVATE LIMITED


Executive Director

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, 2024		As at 31 March, 2023	
	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	6860000	49.00	5460000	39.00
Ch Murali Mohan	3780000	27.00	3780000	27.00
Ch Abhinav	1260000	9.00	1260000	9.00
T Vasumathi	0	0.00	1400000	10.00
N V V Satyanarayana	700000	5.00	700000	5.00
T Purnachandra Chowdary	0	0.00	1400000	10.00
T Sri Ram Chowdary	700000	5.00	0	0.00
T Naren Chandra Chowdary	700000	5.00	0	0.00
Total	14000000	100.00	14000000.00	100.00

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

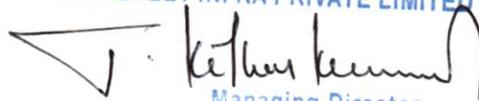
 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note1 Share capital (contd.)

(in Rs.)

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, 2024								
- Number of shares	14000000		0	0	0	0	0	14000000
- Amount	140000000	0	0	0	0	0	0	140000000
Year Ended 31 March, 2023								
- Number of shares	14000000		0	0	0	0	0	14000000
- Amount	140000000	0	0	0	0	0	0	140000000

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 3 Long-term borrowings

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Term loans		
From banks		
Secured	110259529	58227470
Unsecured	0	0
	110259529	58227470
From other parties		
Secured		
Unsecured		
	0	0
(b) Deposits		
Secured		
Unsecured		
(c) Loans and advances from related parties		
Secured		
Unsecured		
	0	0
(d) Long-term maturities of finance lease obligations		
Secured		
Unsecured		
(e) Other loans and advances (specify nature)		
Secured	0	0
Unsecured	57413221	5000000
	57413221	5000000
Total	167672750	63227470

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

TRENZET INFRA PRIVATE LIMITED		
Notes forming part of the financial statements		
(in Rs.)		
Note 2 Reserves and surplus		
Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	359819341	188964038
Add: Profit / (Loss) for the year	159272139	144789670
Add: Profit/Loss from JVs'	1094761	1851669
Add: Adjustments (IT Refund)	104700	519384
Add: IT refunds (F.Y : 15-16, 17-18 & 21-22)	0	23838606
Closing balance	520290941	359963367
Less: Adjustments for TDS kvr-vcpl jv	0	144026
TOTAL	520290941	359819341

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 3 Long-term borrowings (contd.)

(in Rs.)

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 repayment and security*	As at 31 March, 2024		As at 31 March, 2023	
		Secured	Unsecured	Secured	Unsecured
Term loans from banks & Others:					
Sbi Car Loan - 37912008762 (Mahindra Tuv100)		0		331755	
Sbi Kiea Loan - 40546680906		999205		1184692	
Sbi - 40184979664 - Scorpio Loan		755361		925741	
Sbi - 40196537305 - Scorpio Loan		890015		1084241	
Sbi - 41360614200 - Issuzi		751603		949246	
Sbi - 41390472450 - Camper		611622		775714	
Sbi - 41436786809 - Innova)		1427390		1793404	
SBI : (GECL) - 40575062180		10746920		0	
Axis Bank Loan No.Cer006906441208 Genset Loan		806784		2054813	
Axis Bank Loan No.Cer006906841217 Bull Loader		0		133956	
Axis Bank Loan No.Cer006908474418 KYB Batching Plant		1837047		2933550	
Axis Bank Loan No.Cer006908474456 T Roller		688302		1111182	
Axis Bank Loan No.Cer006908474471 DG SET		293300		490805	
AXIS :- CER006909785680 TIPPER LOAN (3489106)		3489106		0	
AXIS :- CER006909788154 TIPPER LOAN (3489106)		3489106		0	
AXIS :- CER006909788156 TIPPER LOAN (3489106)		3489106		0	
AXIS :- CER006909788158 TIPPER LOAN (3489106)		3489106		0	
AXIS :- CER006909790451 TIPPER LOAN (3489106)		3489106		0	
AXIS BANK : BMW AUR006908943622 (7351990)		7351990		12091584	
Sbi Car Loan - 39813161660 (Car Loan - Tata Harrier)		818182		1012512	
ICICI Bank - LQVJW00046839301 (Kobelco)		3367160		4487315	
ICICI Bank - LQVJW00046839306 (Hydra)		1053943		1406021	
ICICI Bank - LQVJW00047035051 (Tipper)		2284040		3553797	
ICICI Bank - LQVJW00047035054 (Tipper)		2284925		3554682	
ICICI Bank - VJVW00046539650 (Concrete Loader)		2752638		3704747	
ICICI Bank - KJVJW00047405290 (Dozer)		932104		1300000	
ICICI - CAMPERLVJW00048458871 (730335)		730335		0	
ICICI LAVJW00048707700 - XUV (1488587)		1488587		0	
ICICI - LQVJW00048462272-GRADER (3920895)		3920895		0	
ICICI Tata Nexon - LAVJW00048237019 (1063620)		1063620		0	
ICICI :: LQVJW00048643434 CAT (2424148)		2424148		0	
Nsic Limited		29435509		-8295	
Hdb Finance - 14667179		0		764770	
Hdb Fiancei Loan No.15515464		33056		150277	
Hdb Finance - 19497882		0		546481	
Hdb Finance Lone No.20753296 Tm		0		354503	
Hdb Finance Lone No.20843155 Tm		0		354503	
Hdb Finance Lone No.20843735 Tm		0		354502	
Hdb Finance Lone No.27379809 (Concrete Loader)		1802991		2963367	
Hdb Finance Lone No.30043015 (TATA Tipper)		2488395		3791527	
Hdb Finance Lone No.3016775 (TATA Tipper)		2488395		3791527	
Hdb Finance Lone No.20850820 Tm		0		284553	
HDB FINANCE - Hyndai 210 Kaikaluru 40423941		4836538		0	
HDB FINANCE :: SCARPIO NEW 44899814 (1449000)		1449000		0	
Total - Term loans from banks & others		110259529		58227470	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	57413221		5000000
Loans		0			
Advance		0			0
Total - Other loans and advances		0	57413221	0	5000000

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 4 Other long-term liabilities

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(i) Payables on purchase of fixed assets		
(ii) Contractually reimbursable expenses		
(iii) Interest accrued but not due on borrowings		
(iv) Interest accrued on trade payables		
(v) Interest accrued on others		
(vi) Trade / security deposits received	33191321	19137733
(vii) Advances from customers		
(viii) Income received in advance (Unearned revenue)		
(ix) Others (specify nature)		
Total	33191321	19137733

For TRENZET INFRA PRIVATE LIMITED

Managing Director

For TRENZET INFRA PRIVATE LIMITED

Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 5 Short-term borrowings

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Loans repayable on demand		
From banks		
Secured	191685110	9551383
Unsecured	191685110	9551383
From other parties		
Secured		
Unsecured		
(b) Loans and advances from related parties		
Secured		
Unsecured		
(c) Deposits	0	
Secured		
Unsecured		
(d) Current maturities from long term borrowings		
Secured	0	0
Unsecured	0	0
Total	191685110	9551383

(i) Details of security for the secured short-term borrowings:

Particulars	Nature of security	As at 31 March, 2024	As at 31 March, 2023
<u>Loans repayable on demand</u>			
<u>from banks:</u>			
SBI - SOD- 31074408195	Primary security: All Chargeable current assets (current and future)	103095381	0
HDFC -CC - 99999849056566		88589729	0
SBI - SOD- 39365823001			9551383
Total - from banks		191685110	9551383

For TRENZET INFRA PRIVATE LIMITED


 Managing Director

For TRENZET INFRA PRIVATE LIMITED

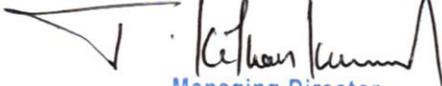

 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 6 Trade payables

Particulars	(in Rs.)	
	As at 31 March, 2024	As at 31 March, 2023
Trade payables :		
(A) Outstanding dues of micro enterprises and small enterprises		
(B) Outstanding dues of creditors other than micro enterprises and small enterprises	371163552	317074095
Total	371163552	317074095

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 7 Other current liabilities

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(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 Taxes,		
(ii) Payables on purchase of fixed assets		
(iii) Trade / security deposits received		
(iv) Advances from customers		
(v) Others	14838254	43183234
Total	14838254	43183234
Current maturities of long-term debt		
Particulars	As at 31 March, 2024	As at 31 March, 2023
From banks		
Unsecured	0	0
From other parties		
Secured		
Unsecured		
(b) Deposits		
Secured		
Unsecured		
(c) Loans and advances from related parties		
Secured		
Unsecured		
(d) Other loans and advances (specify nature)		
Secured	0	0
Unsecured		
Total	0	0

For TRENZET INFRA PRIVATE LIMITED


 Managing Director

For TRENZET INFRA PRIVATE LIMITED


 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 8 Short-term provisions

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(b) Provision - Others:		
(i) Provision for tax	53020990	47704591
(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)		
Audit Fee Payable	0	40707
ESI Payable	22258	12573
P F Payable	138952	78503
Rent Payable	28021	28793
GST payable	0	29045365
TDS Payable	9844017	4848033
Total	63054238	81758565

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

Trenzet Infra Private Limited

Note 9: FIXED ASSETS AND DEPRECIATION STATEMENT AS PER COMPANIES ACT FOR THE FINANCIAL YEAR 2023-24

Sl.No.	Name of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 01.04.2023	Additions	Disposals	As on 31.03.2024	Up To 31.03.2023	Rate of Dep (%)	For the Year	Total 31.03.2024	As on 31.03.2023	As on 31.03.2024
		(in Rs.)									
1	Furniture	1598777	235510		1834287	896475	9.50	84054	980529	702301	853758
2	Remote Monitor Machinery	382545			382545	207003	11.88	20854	227857	175542	154688
3	Computer and Printers	2577372			2577372	1855830	31.67	297428	2153258	721542	424114
4	Mobile Phones	1107607			1107607	865367	9.50	23013	888380	242240	219227
5	CC Cameras	87355			87355	87355	9.50	0	87355	0	0
6	Air Conditioner	376924			376924	160764	11.88	25680	186444	216160	190480
7	Air Cooler	19233			19233	19233	11.88	0	19233	0	0
8	Electrical Equipment	498852	379217	0	878069	324192	11.88	32229	356421	174660	521648
9	Fax Machine	13800			13800	13070	11.88	87	13157	730	643
10	Lorries	5785956	18539437	6368750	17956643	5188783	11.88	524809	5713592	597173	12243051
11	Bore Well Motor Sub -Oumo Etc	1629371			1629371	1466079	11.88	19399	1485478	163292	143893
12	Diesel Engine	150120			150120	142850	11.88	864	143714	7270	6406
13	Generator	7636300	1830508		9466808	3099106	11.88	728481	3827587	4537194	5639221
14	Generator - Wind Turbine	4000078			4000078	3883048	11.88	13903	3896951	117030	103127
15	Grader	3464269	5084759		8549028	29229649	11.88	574903	3504552	534620	5044475
16	Lab -Equipment	59983			59983	55420	11.88	542	55962	4563	4021
17	Levelling Instruments	1083429	46245		1129674	1002806	11.88	10240	1013046	80623	116628
18	Plant & Machinery	77740465	14595360	3389831	88945995	45744470	11.88	3399074	49143544	31995995	39802451
19	Shuttering Material	7225442			7225442	6706547	11.88	61645	6768192	518895	457250
20	Tools & Equipments	286899			286899	148091	11.88	16490	164581	138808	122318
21	Tata Ace	325754			325754	325754	11.88	0	325754	0	0
22	Bolero Maxi Truck	394796			394796	360328	11.88	4095	364423	34468	30373
23	Car - Bolero Four Wheels	704684			704684	650942	11.88	6385	657327	53742	47357
24	Car - Bolero SLX - Four Wheels	745909			745909	689155	11.88	6742	695897	56754	50012
25	Car Kiya	1737262			1737262	270663	11.88	174232	444895	1466599	1292367
26	Duster Car	1238071			1238071	1098354	11.88	16598	1114952	139717	123119
27	Scorpio HO	2833731			2833731	609280	11.88	264265	873545	2224451	1960186
28	Fluence Car - Ap16 Cz 9797	1058702			1058702	1058702	11.88	0	1058702	0	0
29	Genio - Camper	818966			818966	746369	11.88	8625	754994	72597	63972
30	INNOVA (AP16FD1516) (AP16ER1929)	4470785			4470785	2489536	11.88	235372	2724908	1981248	1745876
31	Renault Koleos Car	2381263			2381263	2001093	11.88	45164	2046257	380170	335006
32	Car-Tata Harrier	1767365			1767365	449924	11.88	156512	606436	1317441	1160929
33	Innova Car - AP16TG9889	568000			568000	140868	11.88	50743	191611	427132	376387

For TRENZET INFRA PRIVATE LIMITED

Ketan Kumar

Managing Director

For TRENZET INFRA PRIVATE LIMITED

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Executive Director

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FIXED ASSETS AND DEPRECIATION STATEMENT AS PER INCOME TAX ACT FOR THE FINANCIAL YEAR 2023-24

(in Rs.)

SI No	Name of the Item	WDV as on 01.04.2023		Additions		Sales	Net Total	Depreciation		WDV as on 31.03.2024
		Bef Oct-23	Aft Sep-23	Rate%	Value					
1	Air Conditioner	175441	0	0	0	0	175441	15	26316	149125
2	Air Cooler	0	0	0	0	0	0	15	0	0
3	Electrical Equipement	185070	379217	0	0	0	564287	15	56202	508085
4	Fax	1064	0	0	0	0	1064	15	160	904
5	Lorries	1031453	16746437	0	0	6368750	13202140	15	724338	12477802
6	Bore Well Motor Sub -Oumo Etc	153347	0	0	0	0	153347	15	23002	130345
7	Diesel Engine	7231	0	0	0	0	7231	15	1085	6147
8	Generator	4176206	1830508	0	0	0	6006715	15	901007	5105708
9	Generator - Wind Turbine	54622	0	0	0	0	54622	15	8193	46429
10	Grader	439662	5084759	0	0	0	5524420	15	828663	4695757
11	LAB-EQUIPMENT	6995	0	0	0	0	6995	15	1049	5945
12	Levelling Instruments	75083	46245	0	0	0	121328	15	18199	103129
13	Plant & Machinery	29806185	6511894	8083466	0	3389831	41011714	15	5545497	35466217
14	Shuttering Material	458726	0	0	0	0	458726	15	68809	389917
15	Tools & Equipments	110742	0	0	0	0	110742	15	16611	94131
16	Crane - 70MT	687743	0	0	0	0	687743	15	103161	584582
17	Remote monitoring Machine	157007	0	0	0	0	157007	15	23551	133456
18	Tata - Ace	0	0	0	0	0	0	15	0	0
19	Car - Bolero Maxi	61111	0	0	0	0	61111	15	9167	51945
20	Car - Bolero SLX	106099	0	0	0	0	106099	15	15915	90184
21	Car - Bolero	99058	0	0	0	0	99058	15	14859	84200
22	Scorpio -HO	2009999	0	0	0	0	2009999	15	301500	1708499
23	Car-Kiya	1365922	0	0	0	0	1365922	15	204888	1161034
24	Genio - Camper	76624	0	0	0	0	76624	15	11494	65130
25	Vehicle-TATA Mobile	0	0	0	0	0	0	15	0	0
26	Vehicle-Tractor	261378	0	0	0	0	261378	15	39207	222171
27	Duster Car	225464	0	0	0	0	225464	15	33820	191644
28	Koleous Car	600206	0	0	0	0	600206	15	90031	510175
29	Flunce Car	0	0	0	0	0	0	15	0	0
30	Mahindra TUV	355819	0	0	0	0	355819	15	53373	302446
31	Innova Car	1776762	0	0	0	0	1776762	15	266514	1510248
32	Car-Tata Harrier	1181152	0	0	0	0	1181152	15	177173	1003979
33	Innova Car - AP16TG9889	379602	0	0	0	0	379602	15	56940	322661
34	Vehicle-Cycle- Two Wheels	0	0	0	0	0	0	15	0	0
35	Vehicle-Hero Honda- Two Wheels	24254	0	0	0	0	24254	15	3668	20616

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

36	Vehicle-Scooter- Two Wheels	0	0	0	0	0	0	0	0	0	0	0	0
37	Vehicle-TVS XL- Two Wheels	5713	0	0	0	0	5713	15	0	857	4856	0	0
38	Vehicle Honda Two Wheeler	82724	0	0	0	0	82724	15	12409	153319	70315	868806	868806
39	TM VEHICLE NO.AP16TJ2470	1022125	0	0	0	0	1022125	15	153319	153319	868806	868806	868806
40	TM VEHICLE NO.AP16TJ1004	1022125	0	0	0	0	1022125	15	153319	153319	868806	868806	868806
41	TM VEHICLE NO.AP16TJ1002	1022125	0	0	0	0	1022125	15	153319	153319	868806	868806	868806
42	TM VEHICLE NO.AP16TJ0983	1022125	0	0	0	0	1022125	15	153319	153319	868806	868806	868806
43	Hydra Vehicle	372083	0	0	0	0	372083	15	55812	1172	6643	208571	208571
44	Camara	7816	0	0	0	0	7816	15	36807	331646	89766	153584	153584
45	Cell Phones	245378	0	0	0	0	245378	15	964017	990158	153584	307063	307063
46	Computer & Printer	574890	119322	269805	185003	0	964017	40	990158	153584	307063	406334	406334
47	Furniture & Fixtures	754648	50508	0	0	0	990158	10	153584	307063	406334	23591	23591
48	Television	153584	0	0	0	0	153584	10	46059	60950	3539	34024	34024
49	Balero -Max	307063	0	0	0	0	307063	15	46059	60950	3539	34024	34024
50	Rock breaker-Chopan -UP Br	406334	0	0	0	0	406334	15	45032	12643	14548	246228	246228
51	Rock broker -HO	23591	0	0	0	0	23591	15	4827	3009957	777072	1314636	1314636
52	Solar & Inverter-Chopan UP Br	226825	0	0	0	0	226825	15	34024	45032	12643	14548	14548
53	Computer and Printers-Odisha Br	112579	0	0	0	0	112579	40	12643	14548	246228	1395291	1395291
54	Computer and Printers-Chopan-UP	31608	0	0	0	0	31608	40	12643	14548	246228	1012300	1012300
55	Furniture-Odisha Br	145480	0	0	0	0	145480	10	4827	3009957	777072	1314636	1314636
56	Plant & Machinery-Chopan -UP Br	1641519	0	0	0	0	1641519	15	4827	3009957	777072	1314636	1314636
57	Plant & Machinery-Odisha Br	6748666	0	0	0	0	6748666	15	4827	3009957	777072	1314636	1314636
58	Plant & Machinery-Karimnagar	32177	0	0	0	0	32177	15	4827	3009957	777072	1314636	1314636
59	Vehicles	20066381	0	0	0	0	20066381	15	4827	3009957	777072	1314636	1314636
60	Cars	4475027	0	0	0	0	4475027	15	4827	3009957	777072	1314636	1314636
61	Car BMW	8764241	0	0	0	0	8764241	15	4827	3009957	777072	1314636	1314636
		82077584	28675504	27074831	9758581	113419168	17363278	110706061					

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

Note:11 Current Investments

(in Rs.)

	Particulars	As at 31 March, 2024			As at 31 March, 2023		
		Quoted	Unquoted	Total	Quoted	Unquoted	Total
(a)	<u>Investment in Joint Ventures</u>						
	KVRECPL-IRP Infratech (JV)	0	16010505	16010505	0	15485505	15485505
	Kvrecpl - Sins (Jv)	0	7539473	7539473	0	10831263	10831263
	Kvr - Vcpl (Jv)	0	60731537	60731537	0	59961612	59961612
	KVR-IRP INFRA (JV) - Bidar	0	332882	332882	0	332882	332882
	KVREC-IRP JV	0	215354	215354	0	215354	215354
	KVRECPL-VCPL (JV)	0	3104528	3104528	0	3104528	3104528
	Tzipl- Zetwerk JV	0	12000	12000	0	0	0
	Tzipl - Pallavi Jv	0	1738659	1738659	0	0	0
	Tipl - Tsrnpl Jv	0	36084	36084	0	0	0
	Rkipl-kvrecpl-skc Jv	0	136317	136317	0	0	0
	Kvrecpl-Bvsr Jv	0	4070	4070	0	0	0
		0	89861408	89861408		89931144	89931144
(b)	<u>Investment in Subsidiaries</u>						
	KVR Aqua Clare (P) Limited	0	74000	74000	0	74000	74000
			74000	74000		74000	74000
(c)	Other investments (specify nature)		0	0		0	0
	Total - Other current investments	0	89935408	89935408	0	90005144	90005144

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED

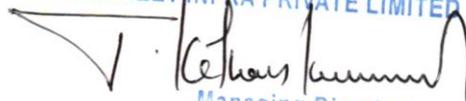

Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 10 Other non-current assets

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Unamortised expenses		
(i) Ancillary borrowing costs		
(ii) Share issue expenses (where applicable)		
(iii) Discount on shares (where applicable)		
(b) Accruals		
(i) Interest accrued on deposits		
(ii) Interest accrued on investments		
(iii) Interest accrued on trade receivables		
(c) Others		
(i) Insurance claims		
(ii) Receivables on sale of fixed assets		
(iii) Contractually reimbursable expenses		
(iv) Others - Security Deposits	2629978	2186943
Preliminary Expenses to the extent not written off		
Total	2629978	2186943

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 12 Inventories

(At lower of cost and net realisable value)

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Raw materials	0	0
	0	0
(b) Work-in-progress	284116000	154717926
	284116000	154717926
(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	284116000	154717926

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 13 Trade receivables

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
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
Other Trade receivables		
Secured, considered good		
Unsecured, considered good	279280707	185982456
Doubtful	279280707	185982456
Less: Provision for doubtful trade receivables	0	0
Total	279280707	185982456

For TRENZET INFRA PRIVATE LIMITED


 Managing Director

For TRENZET INFRA PRIVATE LIMITED


 Executive Director

TRENZET INFRA PRIVATE LIMITED

Notes forming part of the financial statements

Note 14 Cash and cash equivalents

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(a) Cash on hand	13819075	6305077
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	83835538	15307881
(ii) In EEFC accounts		
(iii) In deposit accounts	100737497	0
(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	198392110	21612958

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 15 Short-term loans and advances

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(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	291168176	260942907
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful deposits	291168176	0
(c) Loans and advances to employees		
Secured, considered good		
Unsecured, considered good		
Doubtful		
Less: Provision for doubtful loans and advances	0	0
(d) Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)	0	0
(e) Balances with government authorities		
Unsecured, considered good		
(i) CENVAT credit receivable		
(ii) GST credit receivable	8025251	2316852
(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	0	
Unsecured, considered good	159828485	166000849
Doubtful		
Less: Provision for other doubtful loans and advances	159828485	166000849
Total	459021912	429260608

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 16 Other current assets

(in Rs.)

Particulars	As at 31 March, 2024	As at 31 March, 2023
(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		
(iv) Others (TDS excess paid)		
TDS Receivable	61255132	55741887
Interest on TDS and GST late filing fee	5866168	5861018
Preliminary Expenses to the Extent Not Written off		
Total	67121300	61602905

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 17 Revenue from operations

(in Rs.)

	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(a)	Sale of products (Refer Note (i) below)	257501859	141145263
(b)	Sale of services (Refer Note (ii) below)	3246349659	2852603474
(c)	Other operating revenues (Refer Note (iii) below)	24060551	40837182
		3527912070	3034585919
	<u>Less:</u>		
(d)	Excise duty		
	Total	3527912070	3034585919

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(i)	Sale of products comprises :		
	<u>Manufactured goods</u>	0	0
	<u>Traded goods</u>	0	0
	Sale of Materials	257501859	141145263
	Total - Sale of manufactured goods	257501859	141145263
	Total - Sale of products	257501859	141145263
(ii)	Sale of services comprises :		
	Contract Receipts	2751143779	2852101467
	GST Output	495205880	0
	Other Receipts	0	502007
	Total - Sale of services	3246349659	2852603474
(iii)	Other operating revenues comprise:		
	Sale of scrap		
	Duty drawback and other export incentives		
	<u>Others</u>		
	Comission on sub Contracts	21662017	39363182
	Hire Charges	2010000	1474000
	CAR policy	353174	0
	Profit on sale of car	35360	0
	Total - Other operating revenues	24060551	40837182

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 18 Other income

(in Rs.)

	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(a)	Interest income (Refer Note (i) below)	370290	420835
(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	131432
	Total	370290	552267

Note	Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(i)	Interest income comprises:		
	Interest from banks on:		
	deposits		
	other balances		
	Interest on income tax refund	370290	420835
	Other interest		
	Total - Interest income	370290	420835
(ii)	Other non-operating income comprises:		
	Profit on sale of fixed assets [net of expenses directly attributable ` ____ (Year ended 31 March, 2024 ` ____)]		
	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	0	131432
	Total - Other non-operating income	0	131432

For TRENZET INFRA PRIVATE LIMITED


 Managing Director

For TRENZET INFRA PRIVATE LIMITED


 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 19 Cost of materials consumed

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
<u>Opening stock</u>		
Raw Materials	0	0
Work in progress	0	0
Add: Purchases	1590600698	1661535430
	1590600698	1661535430
<u>Less: Closing stock</u>		
Raw Materials	0	0
Cost of material consumed	1590600698	1661535430

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

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
<u>Inventories at the end of the year:</u>		
Finished goods	0	0
Work in progress	284116000	154717926
	284116000	154717926
<u>Inventories at the beginning of the year:</u>		
Finished goods	0	0
Work in progress	154717926	113683342
	154717926	113683342
Net (increase) / decrease	-129398074	-41034584

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

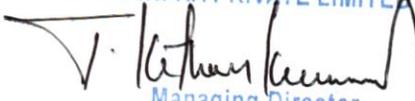
 Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 20 Employee benefits expense

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Salaries and wages	89415511	57642973
Contributions to provident and other funds	1893573	820130
Expense on employee stock option (ESOP) scheme		0
Bonus		0
Medical Expenses	385074	276397
Directors Salaries	13440000	12773000
Staff welfare expenses	1929106	2096258
Total	107063264	73608758

For TRENZET INFRA PRIVATE LIMITED

Managing Director

For TRENZET INFRA PRIVATE LIMITED

Executive Director

TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 22 Other expenses

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
*Consumption of stores and spare parts		0
Consumption of loose tools		0
Increase / (decrease) of excise duty on inventory		0
Power and fuel	736746	443969
Rent including lease rentals	3318269	3206587
Repairs and maintenance - Buildings		0
Repairs and maintenance - Machinery	12016248	12471319
Repairs and maintenance - Others	5540797	261022
Insurance	130516	671908
Fees and taxes, Licenses	0	0
Sub Contractors Bills	1609345278	1033761856
Auditors fee	640000	889500
Travelling and conveyance	1709478	1127971
Departmental Recoveries	37490652	35332194
Commission	5764128	0
Printing and Stationery	427545	152510
Testing Charges	118561	3561683
Office Expenses	567022	721652
ROC Filing Fee	0	226400
CSR Expenses	2420116	1178000
Donations	149348	157666
Interest on TDS	67788	0
Late filing fees - GST/TDS	291387	0
Internet charges	31794	10000
Profession tax	32878	9510
Royalty Mines - R&B Karimnagar	0	162997
Bad debts written off	101938	100254
Gst Paid	5030128	0
Tender Charges	240582	82173
Mess Charges	4126915	4151921
Freight Charges	13473694	8990672
Work Expenses at site	43181	1312736
Consultancy Fee	0	819429
Telephone	66032	19503
Loss on Sale of Assets	0	606648
Advertisement Expenses	50000	20512
Rounded Off	620	398
Total	1703931641	1110450989

For TRENZET INFRA PRIVATE LIMITED


 Managing Director

For TRENZET INFRA PRIVATE LIMITED


 Executive Director

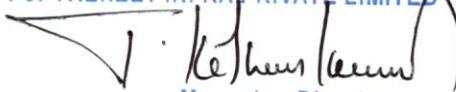
TRENZET INFRA PRIVATE LIMITED
Notes forming part of the financial statements

Note 21 Finance costs

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
(a) Interest expense on:		
(i) Borrowings *	21420343	20126539
(ii) Trade payables		
(iii) Others		
- Interest on delayed / deferred payment of income tax		
(b) Other borrowing costs		
Bank documentation charges		
Processing charges	1644527	401802
Bank Guarantee Charges		
Bank Charges	7750948	9775936
(c) Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)		
Total	30815818	30304278

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED

Sub Notes to Profit & Loss a/c & Balance sheet for the financial year 2023-24

(in Rs.)

Particulars	F Y 2023-24	F Y 2022-23
Unsecured Loans		
Karipineni Rajendra Prasad	1162000	1000000
Satya Mahesh Karipineni - (Nani)	2324000	2000000
CH Murali mohan	2000000	2000000
K Nageswararao	8054725	0
M1 Exchange	43872496	0
	57413221	5000000
Other Long term Liabilities :		
Security Deposit : KVR Vemagiri (Tuni)	0	4723535
Security Deposit : SN Jyothi (Payable)	0	2102393
Security Deposit : Zetwork (Payable)	0	4984602
Security Deposit Payable : Upakar Garhwa Work	0	6940175
Interest	0	387029
Security Deposit : 3 JV ODISHA	2102393	0
Security Deposit : Koraput	14351915	0
Security Deposit : KVR Vemagiri	4723535	0
Security Deposit payable : K Construction	3391314	0
Security Deposit payable : Venkatareddy	1681990	0
Security Deposite - MRIDC & GARHWA	6940175	0
	33191321	19137733
Interest on borrowings		
Finance Charges	4054333	0
HDFC OD Interest	940891	0
Interest on AXIS	2943859	0
Interest on Purchases	1008557	0
Interest on SBI loans	2107776	0
Interest SBI -SOD	10326117	0
Interest on USL	1528582	0
Interest on NSICL	2790694	0
	25700809	0
Less: Interest on FD	4280466	
	21420343	0
Trade Creditors :		
Abhinav Cherukuri	0	102000
Ambika Aggregates and Construction	0	560000
Amit Iorn And Oxizen Cylender Agency	0	7099
Apolo Construction Company (AFJPK2831B)	0	42442
ARCHEAN GRANITES	0	103038
Ashirbad Constructions	3695100	3695100
Azad Cement Works	0	226560
Bajarang Traders	0	1285000
Balaji Engineering	0	144541
D Narendra Kumar Driver	0	17000
Das Engineering and Constructions	572007	3320868
Dnv Prasannanjaneya (Piling Work)	0	4512643
Donepudi Pujitha	12500	20000
DPS Constructions	0	49092002
DVVS Varma - GVMC Sub Contract	6603284	9663284
Gouri Hardware Store	0	4371
Hemasri Securities	0	33677
Hexagon Geosystems Indoa Pvt Ltd	0	274400
IRP Infra Tech Pvt. Ltd. (Raghu)	2096200	2096200
Ishan Consultant	203459	203459
Kanuru Ramgopal	115462	0
K Construction - Airport	24850000	0

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

Kalola Construction - Hire	1467421	0
Power Engineering (DBQPS2962P)	382880	0
Mondal Enterprises	1204832	0
T.Susmitha - Salary	20000	0
ABK Construction AAWFA4721C	23216	0
Akshay Kumar Das (Jay Jagannath Traders)	2945241	0
ARIKAPUDI DHANUMJAYA RAO	56652	0
Automotive Manufacturers Private Limited	30566	0
Aruni Stone Crushers	464352	0
Ashika Projects	234400	0
DNR Earth Works	3548053	0
Environ	34940	0
Ghosh Enterprises	1865024	0
Kalinga Geocon	96546	0
K Construction Bill Payments	18269715	0
KSR Infracon	37869420	0
KSR - Koraput Emergency	5000000	0
Maa Annapurna Enterprises (Closed April)	16700	0
Maa Jagat janani Traders	181628	0
Macpac Industries	656519	0
Mahavir Transport	246406	0
Mynd Solutions Pvt. Ltd.	108484	0
N Appa Rao (Clsoed in April)	327685	0
Omkar Enterprises	23600	0
Sri Sampath Pile Foundation	510687	0
Sudhishna Constructions - Subcontractor	1173980	0
Thombathu Infra Projects April Close	437023	0
Varavarshitha Transport (BEOPK0270D)	73292	0
Anoor Test labs and engineering	102839	0
Nilkanth Construction Pvt Ltd	204108	0
Pvrl Constructions	3076907	0
SRM Projects	148000	0
Structural Solutions of India	86526	0
Upkar Infra Projects Pvt Ltd	19084003	0
DNV prasannanjaneya	6969464	0
AMA PRIVATE LIMITED	2801029	0
BHAGAVATHI AUTO STORE CLOSED IN APRIL	31158	0
Jindal Steel - KA	3706108	0
KRANTHIPOWERGEN	501500	0
Maa Lakshmi Stone Crusher	907026	0
Panchamukh Sai Enterprises (212075)	240000	0
PANDA TYRES (CLOSED IN 2024-25)	7900	0
PM ASSOCIATES (62450)	62450	0
RAO & RAO TYRES	51000	0
Reyansh Enterprises	50032	0
Sai Enterprises	91576	0
Samikshya Enterprises	6376009	0
Sree Lakshmi Construction	1210346	0
Sree Lakshmi Construction APRIL CLOSED	1366263	0
Sree Lakshmi Ganapathi Infra April Closed	1184444	0
Venkateswara Aggregates APRIL CLSOED	402396	0
Zetwerk Manufacturing - Steel	6964328	0
Reinvent Mix Concrete	1036200	0
Vizag Steels	375716	0
VIZAG REBARS	2097079	0
Kishan Kumar Thotakura - Loans/Advances	0	3000000
Konark Industrial Equipments	0	50528
Konda Narasimha Rao	0	512729
KSR Infracon-(EMD)	2206400	85600
Kyb Conmat Private Limited	0	36651
M S Construction	8403815	6219907
Mata Gujari Enterprises	153232	108432

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

Mogli labs india pvt ltd	24355432	2201443
Murali Mohan Cherukuri - Loans/Advances	0	2000000
NGR Construction	3456524	2664235
Nihan Infrastructure	130240	130240
Odisolutions (Antpr4400K)	0	255457
OFB Tech Private Limited	26493859	11739107
Orissa Trade Centre	0	4561
Padmaja Thotakura W/o TTK	0	768000
Purushottam Construction	0	17470
Radhe Krishna Enterprises	5352328	822442
Ravi Enterprises	0	19056
RR Industrial Corp. India Ltd,Raipur (TMT)	0	5210936
S Chandra Shekar Azas-Genset	0	173500
S Ramdevi (S Suryanarayana)	0	30000
S T Constructions	0	192499
Swarnaa Techno Construction	4100000	
Sai Bhargav Manne MV MOHAN	4073646	560813
Sai Pump House	99556	99556
Sai Sri Constructions	2344157	6119350
Sandhya Rani Enterprises -Ajax	655874	216271
Sathish Babu Kolli - Salary	0	14950
Shri Shyam Associates (AETFS9200D)	0	10320
Siva Kumar Bhamala	0	35000
SN Jyothi Associates Pvt Ltd	5560473	5204039
SN Prefab	0	41305
Soumen Bhunia	0	39600
SPS Constructions	1784200	1784200
Sri Durga Suppliers	7224047	5960082
Sridevi. Cherukuri	0	218800
Srinivas Vemuri	0	35400
Srinivasa Rao Koganti	49500	45000
Srinivasa Transport & Crane Services	0	981310
Stasya Enterprise	161165	161165
Structech Engineering Solutions	0	200000
Sumant Jana	0	25000
Suresh Babu Annavarapu	0	35000
TSR Nirman	800000	0
Tpr Infra	26267948	6101263
Trilok Chand Lakhani	0	224935
Vaishnavi Enterprises	0	7203
Varshita Projects	728229	41627
Vijay Bhaskar Josyula	37500	32000
Viswa Samudra - 56 Roads Subcontract	1500000	3560421
VN Associatees	4042738	3467848
Vns Readmix	0	2295361
Vns Readmix (Kvr)	0	124468
Vns Readmix 2	0	330500
Yadav Crane Services Private Limited(AAACY4516G)	0	46800
Yemireddy Srinivas	22500	20000
Zetwerk Manufacturing Busineses Pvt Ltd- EMD	2415700	21317200
Zetwerk Manufacturing Busineses Pvt Ltd- Koraput	10500000	10500000
Zetwerk Manufactureing Business Pvt Ltd (Steel)	4602894	86515761
Zetwerk Manufacturing Busineses Private Limited	49089914	49055068
	371163552	317074095
Other Current liabilities		
Other Payables		
Mobilization : Sangam Dairy	5000000	5000000
Kripl-Kvrecpl Jv	21346	21346
Kvrecpl-Ac Jv	29683	29683
Kvrecpl-Spscew Jv	2696018	1914473
Kvrecpl-Ymk-Lotus Infra Tech Jv	6485720	5508887
KVRECPL-VCPL JV	605487	0
Mob Advance - Mridc	0	646239
Mobilization : Portrail	0	30062606
	14838254	43183234

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

Other Non current Assets		
Other Deposits		
Electricity Deposit	1890889	1447854
Gas Deposits	104380	104380
N S C Bonds	11000	11000
Rent Deposit	105000	105000
Pramod Chandra Samal - Rent	115000	115000
Dhurba Charan Jena - House Rent	104000	104000
Prafula Rout - Rent	183331	183331
Seinarage Deposit	110000	110000
Telephone Deposit	6378	6378
	2629978	2186943
Trade Receivables		
Eco Railway (Koraput)	0	28653612
Ec Railway (Jharkhand :: 66 Cr)	7550854	7550854
Iprcl Andhra Pradesh	80550073	59282449
Kvrcpl-Bvsr (Jv)	3426018	4179828
Nhai -Gannavaram	4755890	16338776
Rail Vikas Nigam Limited	0	843218
R&B (Anathapuram)	105347	105347
R&B (Chitoor)	475680	475680
R&B (Karimnagar)	757267	757267
R&B (Poranki::Vijayawada)	126259	195244
R&B Tuni	20808542	20808542
Zetwerk (Hire)	875051	97851
Zetwerk (Metal)	3983502	11843177
Rkipl-Kvrcpl-Skc (Jv) :: 400 Cr	27344492	27663934
Tipl-Tsmpl Jv	12333051	3611253
Mridc : Nagpur Division	24793757	3575424
Airport Authority of India	27097401	0
EC RAILWAY - (KSR)	39451790	0
ECR Railway - Jharkhand GARWA	2385455	0
KSR INFRACON PRIVATE LIMITED	9055582	0
PORTRAIL- VIZAG	13404696	0
	279280707	185982456
Cash at Bank		
Sbi - 40090148964	6597	7895
Sbi - 30956579632 (Current Account)	83176390	465781
Sbi - 36199611041 (Net Bank)	7874	23372
SBI - 31074408195 - SOD	0	14295721
SBI - Kharagpur - 41339267749	550801	512735
Sbi- Nagpur 9932	0	2377
HDFC -9056566	32707	0
SBI chopan- 35512	35646	0
SBI -78607	25524	0
	83835538	15307881
Short Term and loans Advances		
Sch 15 (b)Security Deposits		
EMD : Bsptcl Patna-Krr Ac	0	9378000
EMD : 42319232702 - 220cr Nagpur	1030519	0
EMD : 42781071934 SCR Vijayawada 52L	521816	0
EMD : 42830830999 BG-ECR-Patna-1Cr	1000831	0
EMD : 42830831290 BG-SCR-Secunderabad-55L	560466	0
EMD : East Coast 8 Cr Koraput	554100	0
EMD : Eastcoast Singapur 39 CR	2120800	0
EMD : EC RAILWAY PRADAN GUNTA WORK 108 CR	557170	0
EMD : Hubli	4083400	0
EMD : Indian Portrail Vizag 4.75CR	902192	0
EMD : Patna ECR 1CR	977400	0
EMD : RENOKOOT JV 37CR	2059700	0

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

FDR : 42362288426 - 28CR Vundi	308437	0
FDR : Indore 275 Cr (EMD)	1000000	0
TDR : 42216443764 Koraput Earthwork EMRI WORK	228027	0
TDR : East Coast Bhadrak (20CR)	1174900	0
FDR : 41242498549 Nsic 30 L	312370	0
FDR -42301681554 Begumpet	702210	0
TDR : 42177251495 PBG Port	234065	0
TDR : 42624599615 (43 L) Koraput	435350	0
TDR : PBG Koraput - 42706047311	539184	0
FDR : 41654712088 ECR GARHWA SD	1505416	0
FDR : Chopan SD 3.29 Cr Margin	3294091	0
FDR : Koraput SD 56 Lacs 10% Margin EMRI WORK	562500	0
FDR : SWR 85L Bangalore	850000	0
Security Deposit : 3 JV ODISHA	92464868	0
Security Deposit : GVMC	2822490	0
Security Deposit : KVR VEMAGIRI	4723535	0
Security Deposit : AAI	3391314	0
Security Deposit - SWR BANGLORE	1681990	0
Security Deposite - MRIDC & GARHWA	14071337	0
Security Deposit : KVRECPL- SLMS (JV)	9462328	0
WITHHELD AMOUNT :	14735659	0
EMD : (Kota - 53 Cr)	0	2818900
EMD : (Kota 133 Cr)	0	6722200
EMD : 39891963693	0	0
EMD : Chandigar-35712638264	0	5022600
EMD : Chopan 37Cr	0	2059700
EMD : East Central Railway (Chopan) Rs.100.49 Cr	0	5175000
EMD : East Coast - 44Cr Major Bridges	2392200	2392200
EMD : Ecr (Anpara - 9 Cr)	0	600200
EMD : Ecr Baitarni (Asirbad) 70.31 Cr	3665600	3665600
EMD : Garhwa 53 Cr	3037700	3037700
EMD : Gomoh 35 Cr	0	1861300
EMD : Gvmc (Dvvs Varma - 5Cr)	516088	516088
EMD : Jarkand	879010	879010
EMD : Rites (Jharkhand - 170 Cr)	2500000	2500000
EMD : Rites 99 Cr Nagpur	0	2500000
EMD : Rites:Kvrecpl-Upkar-Scrnpl(Jv) 51Cr-Jarkand	2500000	2500000
EMD : Sangam Dairy	550000	550000
FDR : 41639481875 Port Rail-(Kaikaluru)-94Cr	4419195	4419195
FDR : 41654711630 (Chopan 94Cr) Pg	0	1103971
FDR : 41654712088 Ecr Garhwa Sd	0	1505416
FDR : 41691568980 Nhavi Gannavaram Pg	721126	721126
FDR : 36146024145 (Emd - Se R&B Chittor - Pvrao)	687184	683241
FDR : 37190427462 (Mortgage For Land Rs.33 Lacs)	0	1116524
FDR : 37334761509 (Emd - Gvmc Rs.5 Cr)	273349	258290
FDR : 38006358118 (Mortgage For Land Rs.33 Lacs)	0	1668286
FDR : 38006358866 (Mortgage For Land Rs.33 Lacs)	0	881363
FDR : 38006365839 (Emd - Se R&B Karimnagar)	777830	736567
FDR : 38056163640 (Ananthapur 56 Roads) Pbg	1335	1263
FDR : 39432356640 - Gvmc (Rs.5 Cr)	15537	14665
FDR : 39910181766 (Chopan 94Cr) Pg	422603	398186
FDR : 40083005651	116602	109716
FDR : 40218212682 (Nsic)	488865	461303
FDR : 40355527740 (R & B Karimnagar)	667093	630696
FDR : 40520864879 (Rvnl) Pbg	0	481282
FDR : 40520865567 (Rvnl) Pbg	0	26737
FDR : 40659084008 (Anathapuram 56 Roads) Pbg	112997	106363
FDR : 40906364337 (Emd Port Rail-Gudivada)	1655694	1558328
FDR : 41242498549 (Renukut) Pbg	1740551	1646080
FDR : 41242499097 (Anpara) Pbg	815882	771600
FDR : 41288462994 (Swr Bangalore-11 Cr)	124727	118029
FDR : 41639476853 Sd (Chopan)	1506543	1506543
FDR : 41639478192 (Koraput 45Cr) Pbg	1506543	1506543
FDR : 41639478908 (Karakpur 100 Cr) Pbg	2962870	2962870
FDR : 41639480010 (Odisha Bhadrak 400Cr) Pbg	3515269	3515269

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

FDR : 41649185284 Port Rail - 94Cr Pg	1455671	1455671
FDR : 41649307178 (Garhwa) Pg	1084224	1084224
FDR : 41657985520 Mridc Pg	123425	123425
FDR : 41659150655 Tuni Emd	576990	576990
FDR : 41670581972 Antapuram Pg	631706	631706
FDR : 41691568254 (Nsic)	400626	400626
FDR : 41691568640 Nsic	851330	851330
FDR : 41691841043 (Nsic)	500782	500782
FDR : 41768495926	0	3104045
FDR : Bangalore 41701703138 Pg	610499	610499
Security Deposit : 10% & 6%(Garhwa)	0	13880349
Security Deposit : 6% (Chopan & Anapara)	0	30773939
Security Deposit : Asd - Gvmc (Vizag)	0	1478436
Security Deposit : Fdr - Chittor	446861	446861
Security Deposit : Fsd - Gvmc (Vizag)	0	1148533
Security Deposit : Gvmc (Vizag)	0	195521
Security Deposit : Koraput	21379018	4984602
Security Deposit : Kvrecpl- Slns Jv	0	9462328
Security Deposit : Kvrecpl-Bvsr Jv	29242453	11531569
Security Deposit : Odisha (3Jv)	0	63515648
Security Deposit : Rvnl	0	2084402
Security Deposit : Sarva Shiksha Abhiyan (Ssa)	11755	11755
Security Deposit : Tipl-Tsrnpl Jv	18048607	5832905
Security Deposit : Tuni (Kvr Vemagiri)	0	4723535
TDR : 41314455175 (Gannavaram 15.75 Lac)	259863	245992
TDR : 41657984661	351211	351211
TDR : 41657985122	301038	301038
TDR : 41691904491 (Nsic)	600938	600938
TDR : 41706464514	0	500313
TDR : 41740151837 (Rites - Jharkhand) Pbg	961819	903390
TDR : 41740152808 (Rites - Jharkhand) Pbg	5888503	5530753
With Held : Ananthapuram 56 Roads	0	391508
With Held : Gannavaram (Royalty)	0	2684774
With Held : Kship	0	805324
With Held : Port Rail	0	6624930
With Held : R&B Karimnagar	0	1412553
With Held : R&B Poranki (Vijayawada)	0	80798
With Held : Sarva Shiksha Abhiyan (Ssa)	0	11755
	291168176	260942907
Sch 15(g) Others:		
Nunna Development Advance	2120000	2120000
Adyasha Enterprises	500000	0
Bandi Krishna Mohan	1516110	0
K Ramachandra Rao Transmission And Projects (P) Ltd	9400000	0
Padmaja Thotakura W/o TKK	3286355	0
Trayee Capital	542170	0
Nangeneni Srinivas Rao - Lotus	1400000	0
Saggital Infra Projects	380000	0
Venkata Reddy N - SWR Karnataka	6112579	0
Hemasri Securities	108492	0
ADS Pro Shield (AAWFA5007H)	152032	0
BVSR Construction Pvt. Ltd.	288207	0
Chittaranjan Palei	2834000	0
EIE Instruments	55932	0
Ghorai Construction	1196550	0
Hindustan Colas Pvt	87727	0
Indianoil Total Pvt Ltd	22871	0
Mahalakshmi Transports	1105000	0
Manas Mohanty	78305	0
My Home Industries Private Limited	69163	0
Pile Tech Solution	1275085	0
Sai Balaji Stones	1511283	0
Sivanandi Micro Minerals	40800	0
Sri Balaji Fly Ash	142762	0

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

Sri Lakshmi Timber Depot	57824	0
Sri Sai Balaji Stone Depot	2875371	0
Struc Rites Metal Building	169492	0
The Indian Cements	550029	0
Usha Sri Enterprises	70121	0
Vaishnavi Enterprises	66169	0
Veerapaneni Earth Movers	2448609	0
Virtue Industries - Anna Garu	400000	0
VNS READMIX	340051	0
Bajaranbali Supllies	71027	0
DPS Constructions	10790862	0
ED Prasad	71113	0
R K Infra Corp Pvt Ltd	204960	0
Seemandhra Steel	421332	0
Sree Tirumala Steel	476869	0
Srinivasa Crane Services AEWFS9463B	2040000	0
Taha International Inc	54516	0
Techfab India	18334	0
Venkata Bhaskar Enterprises	7993	0
Vijaya Lakshmi Infra- Concrete Loader	42000	0
Jindal Steel and Power Ltd	1156024	0
RR Industrial Corp. India Ltd,Raipur (TMT)	50131	0
Abhi Enterprises	0	3138968
Aruni Stone Crushers	0	21348
Chiranjeevi V	0	500000
Dalmia Cement	559360	985913
E. Eswara Rao	0	25000
EICON Trading Compnay	4025000	4025000
Fortune Ispat Pvt Ltd	137252	73309
Ganga Enterprises	0	343633
Gangpur Sales & Service	0	22251
Hecon Equipments	0	760000
HKGN Construction	0	436800
Jasper Industries Pvt Ltd	0	212718
Jay Jagannath Re Rolling Steel	689399	0
Jindal Steel & Power Ltd	0	641587
K Loknath Raju-Hitachi 200 hire	0	86566
K.Venkata Raju - Vemagiri	919016	919016
Kantafelx India Pvt Ltd.,	202576	1449239
Koushir Constructions (AAQFK3414L)	448434	1371725
KVR Aqua Clare (P) Limited	12890340	10995340
Land Advance : Ganne Venkata Narayana Prasad	8500000	8500000
Land Advance : Soumya Enterprises	0	1000000
Laxmi Bhandar	0	2096800
LK Enterprises	928880	5574331
Lotus Infratech	2344555	2344555
Maa Lakshmi Stone Crusher	0	1310935
Maa Tara Engineering Corporation	0	800000
Mahavir Transport	0	760000
Mamita Enterprises (Chintu)	0	3072031
Nilkanth Construction Pvt Ltd	0	125100
Omkar Enterprises	0	158719
Pallavi Constructions	13438781	1534282
Panc Transporter	0	1700000
Pandarinath Sunkara	0	29100
Penna Cement Industries Ltd	0	78211
Pratik A Buradkar - BT	0	1500000
Pride Properties	6119642	9545919
Prism Jhonson Limited	92271	1118992
Puneeth Engineerings	0	994390
Pvrl Constructions	0	2365447
Raj Vihar (Vizayanagaram Layout)	12245148	10222988
Rk Infra Corp Pvt Ltd-Jarkand-Emd (Patna)	2500000	2500000
Rk Infracorp Pvt Ltd	0	204960
RN Constructions - Sub Contract	15369789	14369789

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

S M Consultant	1101000	300000
Sail (Steel Authority Of India Limited)	84674	84674
Sarathchandra U - Atp 56 Roads	900000	900000
Schwing Stetter (India) Pvt Ltd	0	8354
Seemandahra Steels	0	481028
SHIVA KUMAR E	0	600000
Shree Balaji Construction(Sand & Metal)	3472335	3141593
Shyam Steel Industries Limited	0	70027
SK Hardware	2151422	740886
Sins Earthmovers	3000000	0
SND Infra	0	5761622
Sohan Constrctions Pvt. Ltd.	344859	344859
Spera Infra Consultant S	0	770000
Sreeja Traders	0	1550000
Sri Raja Paints	0	13983
Sri Sampath Pile Foundation	0	1516434
Srinivasa Infrastructure	108000	0
Sudhishna Constructions - Subcontractor	0	6235654
Sumitra General Merchants	175870	200000
Tecnocrat Associates	970565	2714208
The Ramco Cements Limited	372260	1535692
Trilochan Pradhan	0	200000
Ultratech Cement Limited	0	115743
Upkar Infra Projects Pvt Ltd	0	11602849
Usha Martin Ltd	31099	208058
Vallabhaneni Constructions	190343	190343
Venkata Reddy N - Anatapur 56 Roads	2384057	2380903
Vallabhuneni Constructions Pvt Ltd	339977	0
Venkateswara Aggregates	0	1050000
Vizag Rebars	0	21062
VI Bharathi Dhantuluri - Adv	0	400000
Zetwerk (Iron & Steel)	9987	9987
Zetwerk (Earthwork)	5673330	22541210
Zuari Cement Ltd	0	276718
TDS to NBFCs' & Excess payments to vehicle loan receivable	500017	0
	159828485	166000849
Other Current Assets		
TDS Receivable AY 2024-25	60652023	0
TCS Receivable AY 2024-25	603109	0
TDS / TCS : 2023-24	0	55741887
	61255132	55741887
Purchases		
Material (Non GST)	159122365	118136283
Material (GST)	936272454	1134954315
CGST	247602940	204222416
SGST	247602940	204222416
	1590600698	1661535430

For TRENZET INFRA PRIVATE LIMITED


Managing Director

For TRENZET INFRA PRIVATE LIMITED


Executive Director

TRENZET INFRA PRIVATE LIMITED

Cash Flow Statement for the year ended 31 March, 2024 (Contd.)

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	-55750335	-49053927
Proceeds from sale of fixed assets	9758581	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		
	-45991754	-49053927
Cash flow from extraordinary items		
Net income tax (paid) / refunds		
Net cash flow from / (used in) investing activities (B)	-45991754	-49053927

For TRENZET INFRA PRIVATE LIMITED

(Signature)
Managing Director

For TRENZET INFRA PRIVATE LIMITED

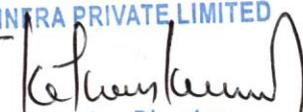
(Signature)
Executive Director

TRENZET INFRA PRIVATE LIMITED

Cash Flow Statement for the year ended 31 March, 2024 (Contd.)

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	212293129	192494261
<u>Adjustments for:</u>		
Depreciation and amortisation	12975884	7779053
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	30815818	30304278
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		
	256084830	230577592
Operating profit / (loss) before working capital changes		
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	-129398074	-41034584
Trade receivables	-93298251	-62303851
Short-term loans and advances	-28561843	-256228688
Long-term loans and advances	0	0
Other current assets	-5518395	88301328
Other non-current assets	-373299	14713149
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	54089457	177571521
Other current liabilities	-28344980	-4034027
Other long-term liabilities	14053588	19137733
Short-term provisions	-71725317	6329179
Long-term provisions		
	-32992284	173029353
Cash flow from extraordinary items		
Cash generated from operations	-32992284	173029353
Net income tax (paid) / refunds		
Net cash flow from / (used in) operating activities (A)	-32992284	173029353

For TRENZET INFRA PRIVATE LIMITED

 Managing Director

For TRENZET INFRA PRIVATE LIMITED

 Executive Director

TRENZET INFRA PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March, 2024

(in Rs.)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	₹	₹
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	104445280	7381575
Repayment of long-term borrowings		
Net increase / (decrease) in working capital borrowings		
Proceeds from other short-term borrowings	182133727	-140232201
Repayment of other short-term borrowings		
Finance cost	-30815818	-30304278
Dividends paid		
Tax on dividend		
	255763195	-163154904
Cash flow from extraordinary items		
Net cash flow from / (used in) financing activities (C)	255763195	-163154904
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	176779156	-39179477
Cash and cash equivalents at the beginning of the year	21612954	60792431
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents		
Cash and cash equivalents at the end of the year	198392110	21612954
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	198392110	21612954
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)	0	0
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 19	198392110	21612954
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) (Refer Note (ii) to	0	0
Cash and cash equivalents at the end of the year	198392110	21612954
Comprises:		
(a) Cash on hand	13819075	6305077
(b) Cheques, drafts on hand		
(c) Balances with banks	83835538	15307881
(i) In current accounts		
(ii) In EEFC accounts		
(iii) In deposit accounts	100737497	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		
	198392110	21612958

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 M.V.PRASAD & CO

Chartered Accountants

FRN: 012979S

M.V. Prasad
M.V.PRASAD
Partner
M.No.208833
UDIN:24208833BKCJGX7556



For and on behalf of the Board of Directors

C. N. S. M.

CH MURALI MOHAN
Executive Director
DIN: 00898309

T. Kishan Kumar

T KISHAN KUMAR
Managing Director
DIN: 02425879

LALIT GYANWANI
Company Secretary

Place : Vijayawada

Date: 29/09/2024

FORM 3CA [See rule 6G(1)(a)]

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. I report that the statutory audit of

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

was conducted by me **M V PRASAD & CO** in pursuance of the provisions of the **Income-tax Act, 1961, Companies**

and I annex hereto a copy of my audit report dated **31-Mar-2023** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
- the audited balance sheet as at **31-Mar-2024** ; 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 my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, 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 books of accounts produced before me for the purpose of verification of cash , work in progress and debts due to /by the assessee maintained in tally accounting package.

Accountant Details

Name	M V PRASAD
Membership Number	208833
FRN(Firm Registration Number)	012979S
Address	60-7-13 , 4TH LINE SIDDHARTHA NAGAR , 02-Andhra Pradesh , 91-India , Pincode - 520010
<p>For M.V. PRASAD & CO., Chartered Accountants FRN:012979S</p> <p><i>M.V. Prasad</i></p> <p>(CA. M.V. PRASAD) Proprietor - M.No. 208833</p> 	
Date of signing Tax Audit Report	29-Sep-2024
Place	VIJAYAWADA
Date	29-Sep-2024

This form has been digitally signed by **VENKATA PRASAD MUNIPALLI** having PAN **AHEPM5967H** from IP Address **117.213.208.108** on **29/09/2024 10:44:49 PM** Dsc Sl.No and issuer **25129654CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

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, if yes, 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.)

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, KANAKADURG A GAZETTED OFFICERS COLONY,	ROAD NO 1, GURUNANAK COLONY	VIJAYAWADA	520008	91-India	02-Andhra Pradesh

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

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
No records added			

(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
No records added				

FORM 3CD [See rule 6G(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)	AAFCK5592B
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-2023 to 31-Mar-2024
7. Assessment year	2024-25

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(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

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 (%)
No records added		

(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
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(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
1	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
1	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements
1	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
1	ICDS V - Tangible Fixed Assets	As per accounting policies & notes to financial statements
1	ICDS VII - Governments Grants	NA
1	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
1	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

(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
		No records added

(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
		₹ 0

(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 of Property					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 ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			

No records added

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.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	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	WDV	Plant and Machinery @ 15%	15	₹8,03,04,796	₹0	₹0	₹8,03,04,796	₹5,51,25,697	₹5,51,25,697	₹97,58,581	₹0	₹1,66,54,285	₹10,88,17,627
2	WDV	Plant and Machinery @ 40%	40	₹7,19,078	₹0	₹0	₹7,19,078	₹3,89,127	₹3,89,127	₹0	₹0	₹3,89,321	₹7,18,884
3	WDV	Furnitures & Fittings @ 10%	10	₹10,53,711	₹0	₹0	₹10,53,711	₹2,35,511	₹2,35,511	₹0	₹0	₹1,19,672	₹11,69,550

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
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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
1	Provident Fund	₹ 41,683	15-May-2023	₹ 41,683	08-May-2023
2	Provident Fund	₹ 50,730	15-Jun-2023	₹ 50,730	10-Jun-2023
3	Provident Fund	₹ 52,124	15-Jul-2023	₹ 52,124	06-Jul-2023
4	Provident Fund	₹ 52,094	15-Aug-2023	₹ 52,094	12-Aug-2023

Acknowledgement Number:545033460290924

5	Provident Fund	₹ 54,512	15-Sep-2023	₹ 54,512	08-Sep-2023
6	Provident Fund	₹ 56,166	15-Oct-2023	₹ 56,166	14-Oct-2023
7	Provident Fund	₹ 57,476	15-Nov-2023	₹ 57,476	11-Nov-2023
8	Provident Fund	₹ 58,486	15-Dec-2023	₹ 58,486	12-Dec-2023
9	Provident Fund	₹ 64,452	15-Jan-2024	₹ 64,452	10-Jan-2024
10	Provident Fund	₹ 66,550	15-Feb-2024	₹ 66,550	12-Feb-2024
11	Provident Fund	₹ 67,180	15-Mar-2024	₹ 67,180	13-Mar-2024
12	Provident Fund	₹ 66,695	15-Apr-2024	₹ 66,695	13-Apr-2024
13	Any fund setup under the provisions of ESI Act, 1948	₹ 2,619	15-May-2023	₹ 2,619	08-May-2023
14	Any fund setup under the provisions of ESI Act, 1948	₹ 3,190	15-Jun-2023	₹ 3,190	10-Jun-2023
15	Any fund setup under the provisions of ESI Act, 1948	₹ 3,276	15-Jul-2023	₹ 3,276	06-Jul-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 3,275	15-Aug-2023	₹ 3,275	17-Aug-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 3,426	15-Sep-2023	₹ 3,426	08-Sep-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 3,513	15-Oct-2023	₹ 3,513	17-Oct-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 3,609	15-Nov-2023	₹ 3,609	14-Nov-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 3,678	15-Dec-2023	₹ 3,678	14-Dec-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.

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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
	No records added	

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	

Acknowledgement Number:545033460290924

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

SI. No.	Particulars	Amount
1	GST penalty	₹ 1,86,284

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

SI. No.	Particulars	Amount
No records added		

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

SI. No.	Particulars	Amount
No records added		

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

SI. No.	Particulars	Amount
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
No records added												

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
No records added													

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
No records added												

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"
No records added														

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
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹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			

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	₹ 98,44,017
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESI	₹ 22,258
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF	₹ 1,38,952

b. not paid on or before the aforesaid date.

No records added

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"
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No records added

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
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No records added

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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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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. If not, please furnish the details ?	Yes
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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
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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. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?	Yes
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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
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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
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No records added

(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
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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 / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

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 (in Rs.) 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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) 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

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)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? 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.
No records added									

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

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
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)
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)(viiia) ? 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
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) (viiib) ? 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
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:

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

Acknowledgement Number:545033460290924

1	Karipineni Rajendra Prasad	Visakhapatnam	₹1,62,000	No	₹11,62,000	Yes-Net banking
2	Satya Mahesh Karipineni	Visakhapatnam	₹3,60,000	No	₹23,24,000	Yes-Net banking
3	K Nageswara rao	Vijayawada	₹82,55,250	No	₹82,55,250	Yes-Net banking

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					

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
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
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)	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	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque
No records added								

		the assessee) of the payee			system through a bank account ?	or an account payee bank draft.
1	K Nageswara Rao	Vijayawada	₹2,00,525	₹82,55,250	Yes-Net banking	

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					

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 / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

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

If yes, 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

If yes, 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

If yes, 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.
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.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDK07098A	192	Salary	₹2,56,27,339	₹2,56,27,339	₹2,56,27,339	₹53,29,998	₹0	₹0	₹0
2	HYDK07098A	194A	Interest other than Interest on securities	₹55,52,738	₹55,52,738	₹55,52,738	₹5,55,274	₹0	₹0	₹0
3	HYDK07098A	194C	Payments to contractors	₹1,59,73,47,120	₹1,59,73,47,120	₹1,59,73,47,120	₹2,69,50,968	₹0	₹0	₹0
4	HYDK07098A	194J	Fees for professional or technical services	₹95,10,060	₹95,10,060	₹95,10,060	₹9,20,030	₹0	₹0	₹0
5	HYDK07098A	194Q	Payment of certain sum for purchase of goods	₹85,72,46,419	₹85,72,46,419	₹85,72,46,419	₹8,57,710	₹0	₹0	₹0
6	HYDK07098A	194-I	Rent	₹7,55,136	₹7,55,136	₹7,55,136	₹75,514	₹0	₹0	₹0
7	HYDK07098A	194H	Commission or brokerage	₹57,64,128	₹57,64,128	₹57,64,128	₹2,88,206	₹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	31-Jul-2023	19-Oct-2023	Yes	
2	HYDK07098A	26Q	31-Oct-2023	19-Oct-2023	Yes	
3	HYDK07098A	24Q	31-Oct-2023	19-Oct-2023	Yes	
4	HYDK07098A	26Q	31-Jan-2024	07-Feb-2024	Yes	
5	HYDK07098A	26Q	31-May-2024	11-Jul-2024	Yes	
6	HYDK07098A	24Q	31-Oct-2023	30-May-2024	Yes	
7	HYDK07098A	26Q	31-Jan-2024	08-Aug-2024	Yes	
8	HYDK07098A	26Q	31-May-2024	27-Aug-2024	Yes	
9	HYDK07098A	24Q	31-May-2024	28-Sep-2024	Yes	

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

No

Please furnish:

Acknowledgement Number:545033460290924

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
No records added				

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
No records added							

(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
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
No records added								

C. By-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
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 ?
Please furnish the following details:-

No

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.

Membership Number		208833
FRN(Firm Registration Number)	For M.V. PRASAD & CO., Chartered Accountants FRN: 012979S	012979S
Address		60-7-13 , 4TH LINE SIDDHARTHA NAGAR , 02-Andhra Pradesh , 91-India , Pincode - 520010
Place	(CA. M.V. PRASAD) Proprietor - M.No. 208833	VIJAYAWADA
Date		29-Sep-2024



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	20-Sep-2023	20-Sep-2023	₹ 2,85,05,674	₹ 0	₹ 0	₹ 0	₹ 2,85,05,674
	2	02-Nov-2023	02-Nov-2023	₹ 2,66,20,023	₹ 0	₹ 0	₹ 0	₹ 2,66,20,023
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)
Plant and Machinery @ 40%	1	05-May-2023	05-May-2023	₹ 1,19,322	₹ 0	₹ 0	₹ 0	₹ 1,19,322
	2	03-Nov-2023	03-Nov-2023	₹ 2,69,805	₹ 0	₹ 0	₹ 0	₹ 2,69,805
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)
Furnitures & Fittings @ 10%	1	03-Jan-2024	03-Jan-2024	₹ 1,85,003	₹ 0	₹ 0	₹ 0	₹ 1,85,003
	2	29-Apr-2023	29-Apr-2023	₹ 50,508	₹ 0	₹ 0	₹ 0	₹ 50,508

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%	1	29-Feb-2024	₹ 97,58,581	<input type="checkbox"/>
Plant and Machinery @ 40%	No records added			
Furnitures & Fittings @ 10%	No records added			

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	3527912070			3034585919		
(b)	Gross profit / Turnover			0.00			0.00
(c)	Net profit / Turnover	212293129	3527912070	6.02	192494261	3034585919	6.34
(d)	Stock-in-Trade / Turnover			0.00			0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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 ?	If not, 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:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

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.

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	₹ 3,48,81,61,756	₹ 0	₹ 0	₹ 2,95,28,54,423	₹ 2,95,28,54,423	₹ 3,48,81,61,756

Accountant Details

Accountant Details

INDEPENDENT AUDITOR'S REPORT

To the Members of
Trenzet Infra Private Limited.

Report on the Financial Statements:

We have audited the accompanying financial statements of **TRENZET INFRA PRIVATE LIMITED** (Formerly known as K.VenkataRaju Engineers & Contractors Private Limited till FY 2020-21), which comprise the Balance Sheet as at 31st March, 2024, 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, 2024, its **profit** 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.

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 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 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 (in tally accounting software) so far as it appears from our examination of those books.

- (c) The Balance Sheet, the Statement of Profit and Loss and Cash flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the companies (Accounts) Rules, 2014.
- (e) As per the information and explanations given to us, none of the directors are disqualified as on 31st March, 2024 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. (Refer : Note:23- Notes on accounts 1(h))
- (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.

Place : Vijayawada
Date: 04/09/2024

For M V Prasad &Co
Chartered Accountants
FRN:012979S



CA . M V Prasad
Proprietor
M No: 208833

UDIN:24208833BKCJHB1217

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 31.03.2024. As such the provisions of clause (i)(a)(B) of the order are not applicable.
- b) As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.
- c) According to the information and explanations given to us and the records examined by us, 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 there under. 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. In our opinion, the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed by the management on such verification.

b)The Company was sanctioned Working capital limits of Rs.11.5 Crores from SBI and 10 Crores from HDFC Bank. As the nature of business of the assessee is contract works, recognition of revenue and expenditure depends on the government departments. Hence we observed some deviation between the quarterly returns/ statements submitted to the bank and books of accounts .

iii. (a)The company is holding 74% of equity share capital in " M/s KVR Aqua Clare private Limited". as on 31.03.2024.

During the year, the company has advanced an amount of Rs.18.95 lakhs to the subsidiary company "M/s KVR Aqua Clare Private Limited" and the outstanding balance as at 31.03.2024 is of Rs.129 Lakhs.

(b) Investments made by the company in Joint ventures during the year has been given in notes on accounts. (refer Note:23- Notes on accounts Point 5).

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, as applicable, in respect of loans advanced to subsidiary company.

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. The company has obtained cost audit report as per the provisions of sec 148(2) of the companies Act 2013.
- 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, 2024, 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 and sec 177 of companies act 2013 where applicable, and details have been disclosed in the financial statements as required by accounting standards and companies act 2013.
- xiv. (a) To the best of our knowledge and explanations given to us, the company has an adequate internal audit system commensurate with the size and nature of the business during the period under audit.
- (b) The reports given by the internal auditor for the period under audit have been considered by us.
- 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. No cash losses has been incurred by the company during the financial year.

xviii. There is no instance of resignation of the statutory auditors during the year.

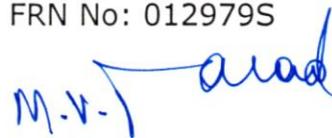
xix. In our opinion and on the basis of the information, explanations provided to us, there is no material uncertainty regarding the capabilities of company meeting its liabilities on the Balance Sheet date as and when they fall due within a period of one year from Balance Sheet date.

xx.(a) During the year, there are no unspent amounts in respect of other than ongoing projects, that are to be transferred to the special fund as per the provisions of schedule VII of Companies act 2013 as mentioned under sub section (5) of section 135 of the said act.

(b) According to the information and explanations given to us there are no ongoing projects relating to corporate social responsibility. Accordingly, the reporting under Clause 3(xx)(b) of the order is not applicable to the Company.

xxi. Independent audit report of the Subsidiary company "M/s. KVR Aqua Clare Private limited " has not been received on this date.

For M V Prasad & Co.,
Chartered Accountants
FRN No: 012979S



M V Prasad

Membership No: 208833

UDIN:24208833BKCJHB1217.

Place: Vijayawada
Date : 04/09/2024.

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.VenkataRaju Engineers & Contractors Private Limited**) ("the Company") as of March 31, 2024 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.

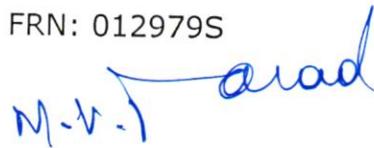
Inherent Limitations of Internal Financial Controls over Financial Reporting

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, 2024, 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.

For M V Prasad & Co.,
Chartered Accountants
FRN: 012979S



M V Prasad

Membership No: 208833.

UDIN:24208833BKCJHB1217

Place: Vijayawada

Date: 04/09/2024.

NOTE: 23: 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 is valued at cost price.

d. Retirement Benefits

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

e. Borrowing Cost

Borrowing cost is charged to Statement of Profit and Loss account.

f. Income recognition:

The total Contract receipts received and accrued during the year was recognized as Revenue. Interest incomes are recognized on accrual basis.

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.

Investments:

Investments in Joint Ventures and subsidiary are shown in Annexure below. (Refer: Note 23: Notes on accounts Point 5).

g. Contingent Liabilities:

The Company is having Bank guarantee(BG) limits, from SBI, Patamata to the extent of Rs.34.75 crores. The entire said limit has been availed by the company during the year.

The Company is having Performance Bank guarantee (BG) limits, from HDFC, to the extent of Rs.40 crores. The said limit has not been availed by the company during the year.

The company has an outstanding demand of GST amounting to Rs.73.05 lakhs, along with applicable Interest and penalty thereof, for which the company has filed a writ petition before the Honorable High court of Andhra Pradesh at Amaravathi.

h. Provisions

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

i. Impairment of assets- Nil

j. Foreign Currency Transaction

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

k. Functionality And Presentation Currency:

These financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency. All Amounts have been rounded to the nearest thousands, unless otherwise indicated.

m: Corporate Social Responsibility:

(Rs in 000)

(a)	Amount required to be spent by the amalgamated company during the year	2157.89
(b)	Amount of expenditure incurred	2420.11
(c)	Shortfall at the end of the year	-
(d)	Total of previous year Short fall, if any	-
(e)	Reason for Shortfall	NA
(f)	Nature of CSR activities	a) Providing food and other essential things to the poor and needy people b) Promotion of sports.
(g)	Details of related party Transactions	Nil
(h)	Provisions made with respect to a liability incurred and movements in provisions thereof	Nil

2. 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.

3. Managerial Remuneration:
Remuneration paid during the year – Nil
4. Expenditure and Earnings in foreign currency Rs. Nil
5. Related party transactions in accordance with the Accounting standard – 18 (AS – 18) " Related Party Disclosures" :

Key Management Personnel :

Name of the person	Designation
Cherukuri Murali Mohan	Whole Time Director
Thotakura Kishan Kumar	Managing Director

The company has entered into Joint venture with the following JVs' to undertake construction contracts :

Sl.No	Name of the Organisation	% Share in JVs
1	KVREC-IRP INFRATECH (JV)*	60%
2	KVRECPL-SLNS (JV)	51%
3	KVRECPL-Y.Murali Krishna Rao Infra(JV)	51%
4	KVR-VCPL (JV)	51%
5	Trenzet - Zetwerk JV	40%
6	TZIPL - Pallavi Jv**	72%
7	TIPL - Tsrnpl Jv**	72%
8	KVRECPL-BVSR Jv	70%
9	KVRECPL-VCPL (JV)	51%
10	RKIPL-KVRECPL-SKC (JV)	20%
11	KVRECPL-AC (JV)	51%
12	KVRECPL-SPSCEW (JV)	51%
13	KVRECPL-Y.Murali Krishna rao-Lotus Infra Tech (JV)	51%
14	TZIPL-SLNS(JV)	51%
15	TZIPL-SKV (JV)	51%
16	KSR-TIPL (JV)	36%

*Trenzet Infra Private Limited is initially formed as a partnership firm by name 'KVREC' (K Venkata Raju Engineers & Contractors), which is later on converted to company by name 'KVRECPL' (K Venkata Raju Engineers & Contractors Private Limited) on 28/06/2014. The Joint venture KVREC - IRP Infratech is entered into by the erstwhile 'KVREC' the partnership firm.

Further, on 28/01/2022 KVRECPL has changed its name to 'Trenzet Infra Private Limited'.

**The Terms 'TZIPL' and 'TIPL' in the joint ventures indicate 'Trenzet Infra Private Limited'.

Enterprises in which the key Management personnel and their relatives are interested :

Sl.no	Name of the entity
1	ATM Metal Corporation
2	Hexcon Energy
3	KVR Aqua clare Private Ltd.

(Amount in 000)

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	Vehicle Lease Paid: T Padmaja (Wife of T Kishan Kumar)	-	600	-
2	Salaries:			
	T Kishan Kumar (Managing Director)	8400	-	-
	Ch Murali Mohan (Director)	5040	-	-
	Nadipalli Veera Venkata Satyanarayana (Director)	1,440		
	Lalit Gyanwani (Company Secretary)	313.5		
	T Padmaja (Wife of T Kishan Kumar)	-	2520	-
	Ch Sri Devi (Wife of Murali)	-	942	-

	Mohan)			
	Ch Abhinav (Son of Murali Mohan)	-	972	-
Balances as at 31-03-2024:				
Particulars:				
	Ch Murali Mohan (Whole time Director) - Unsecured Loan	2000	-	-
	KVR Aqua Clare Pvt Ltd	12890	-	-
	T Padmaja (Wife of T Kishan Kumar) - Salary Advance	3286	-	-

Investments details:

(Amount in 000)

S No	Name of Related Party	Closing Balance as on 31.03.2024	Closing Balance as on 31.03.2023
1	KVREC-IRP Infratech (JV)	215	215
2	KVRECPL -IRP Infratech (JV)	16010	15486
3	KVR-VCPL (JV)	60731	3105
4	KVRECPL-SLNS (JV)	7539	10831
5	KVRECPL-VCPL (JV)	3104	59962
6	KVR IRP-INFRA(JV)	332	333
7	KVR aqua Clare Private Ltd	74	74
8	TZIPL- Zetwerk JV	12	0
9	TZIPL - Pallavi Jv	1739	0
10	TIPL - Tsrnpl Jv	36	0
11	RKIPL-KVRECPL-SKC Jv	136	0
12	KVRECPL-BVSR Jv	4	0

Advances from JV's:

(Amount in 000)

S No	Name of Related Party	Closing Balance as on 31.03.2024	Closing Balance as on 31.03.2023
1	KRIPL-KVRECPL JV	21	21
2	KVRECPL-AC JV	29	30
3	KVRECPL-SPSCEW JV	2696	1914
4	KVRECPL-YMK-LOTUS INFRA TECH JV	6485	5509
5	KVRECPL-VCPL JV	605	0
	TOTAL	9836	6910

Disclosure as per Schedule III:

6. Shareholding of Promoters

Shares held by promoters at the end of the year				
S.No	Name of Promoter	No.of Shares	% of total shares	% Change during the year
1	T Kishan Kumar	6860000	49.00	25.64%
2	Ch Murali Mohan	3780000	27.00	-
3	Ch Abhinav	1260000	9.00	-
5	N V V Satyanarayana	700000	5.00	-
7	T Sri Ram Chowdary	700000	5.00	-
8	T Naren Chandra Chowdary	700000	5.00	-

7. 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.;

(amount in 000)

Particulars	March 31, 2024	March 31, 2023
Profit after taxation	1,59,272	1,44,789
Basic: Number of shares outstanding	1,40,00,000	1,40,00,000
Basic Earnings per share (in Rs.)	11.38	10.34

8. Breakup of total expenditure of entities registered or not registered under the GST:

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	
348,81,61,756	0	0	289,71,04,088	289,71,04,088	59,10,57,667

9. Ratio Analysis:

The following are analytical ratios for the year ended 31st March, 2024 and 31st March, 2023.

Particulars	Numerator	Denominator	31st March 2024	31st March 2023	Variance
Current Ratio	Current Assets	Current Liabilities	2.15	2.09	2.96%
Debt-Equity Ratio	Long term Borrowings+ Short term borrowings	shareholder's Equity	0.54	0.52	273.77%
Debt Service Coverage Ratio	EBITDA	Total Debt Service	7.67	16.30	-52.96%
Return on Equity	PAT	Shareholder's equity	0.24	1.03	-16.73%
Inventory turnover Ratio	Sales	Stock	NA	NA	NA
Trade Receivables turnover Ratio	Trade Receivables	Turnover	28.89	22.37	6.52%
Trade Payables turnover Ratio	Trade Payables	Turnover	38.40	38.14	0.26%
Net Capital turnover Ratio	Sales	Share holders funds	5.34	6.07	-12.00%
Net Profit ratio	Profit before Tax	Total Income	6.02	6.34	-5.14%
Return on Capital Employed	EBIT	Capital employed	0.16	0.21	-24.34%

Net working capital = Current assets - current liabilities

10. Trade Receivables Ageing Schedule:

Particulars	Outstanding for following periods				Total
	Less than 6 montns	6 Months-1 years	1-2 years	2- 3 years	
Considered Good					
Disputed	-	-	-	-	-
Undisputed	279280	-	-	-	
Considered Doubtful	-	-	-	-	-
Disputed	-	-	-	-	-
Undisputed	-	-	-	-	-

11. 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	371163	-	-	-	
Disputed					
MSME	-	-	-	-	-
Others	-	-	-	-	-

14. 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:** Inventories are valued as per AS - 2(Valuation of Inventories).
3. **Construction Contracts:** As above said, 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. **Government Grants:** No Government grants were received during the year.
6. **Borrowing Cost:** Borrowing cost is charged to Profit and Loss account except of specific borrowings for acquisition of qualifying assets which capitalized till date of commercial use of the said asset.
7. **Provisions, Contingent Liabilities and Contingent assets:**
Refer Note 23: Notes on accounts, Point No:1(h)

For M V Prasad
chartered accountants
FRN: 012979S



M V Prasad
Proprietor
M.No.208833
UDIN:
24208833BKCJHB1217
Place: Vijayawada
Date: 04.09.2024.

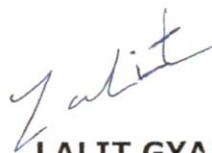
For TRENZET INFRA PRIVATE LIMITED



CH. MURALI MOHAN
Director
DIN: 00898309



T KISHAN KUMAR
Director
DIN: 02425879



LALIT GYANWANI
Company Secretary