

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), 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	AALCP7571P		
Name	P VENKATESWARLU PRIVATE LIMITED		
Address	PLOT NO.8-2-293/82/A/832, ROAD NO41, SAI SADAN, BEHIND PEDDAMMA TEMPLE, JUBLIHILLS , HYDERABAD , 36-Telangana, 91-INDIA, 500036		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	478035311210924

Accredited Income and Tax Detail

Current Year business loss, if any	1	0
Total Income	2	8,95,89,630
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	2,25,47,919
Interest and Fee Payable	6	16,782
Total tax, interest and Fee payable	7	2,25,64,701
Taxes Paid	8	2,48,18,191
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 22,53,490
Accredited 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 POTTI VENKATESWARLU in the capacity of Director having PAN AAOPP2527M from IP address 183.82.0.129 on 21-Sep-2024 20:27:02 at HYDERABAD (Place) DSC SI.No & Issuer 2908692 & 279994009626CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN

System Generated

Barcode/QR Code



AALCP7571P06478035311210924d0c9e5907537c44d19a1658d40db890751b531b3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF THE ASSEESSE

P VENKATESWARLU PRIVATE LIMITED

ADDRESS

Plot No.832 Road No.41
Jubilee Hills
Hyderabad - 500 033

STATUS

PRIVATE LIMITED COMPANY

PREVIOUS YEAR

2023 - 24

ASSESSMENT YEAR

2024 - 25

P A N NO

AALCP7571P

CIRCLE

DATE OF FORMATION

03rd February 2021

COMPUTATION OF TOTAL INCOME FOR THE FINANCIAL YEAR 2023 - 2024

PROFIT/(-) LOSS AS PER P & L A/C

87,352,476

Add: EXPENDITURE UNDER CSR SCHEME

2,237,150

TOTAL INCOME

89,589,626

OR

89,589,630

TAX THERE ON

19,709,719

SURCHARGE 10%

1,970,972

EDUCATION CESS @ 4%

21,680,691

867,228

LESS: TAX DEDUCTED AT SOURCE

22,547,919

18,818,191

3,729,728

ADD : Interest U/s 234

U/S 234B

U/S 234C

16,782

16,782

3,746,510

Less: Self Assessment Tax Paid on

Tax Payable

15/09/2023

6000000

6,000,000

Tax Refundable

2,253,490

For and On Behalf of Board of Directors

R. Venkateswarlu

P VENKATESWARLU
DIRECTOR

P. V. S. Abhinay

P V S ABHINAY
DIRECTOR



P VENKATESWARLU PRIVATE LIMITED
(CIN : U74999TG2021PTC148281)
Balance Sheet as at 31 March 2024
 (All amounts are in Indian Rupees, except share data and unless otherwise stated)

Particulars	Note	(Rupees in Thousands)	
		As at 31 Mar 2024	As at 31 Mar 2023
LEQUITY AND LIABILITIES			
1. Shareholders' funds			
a) Share capital	3	900.00	900.00
b) Reserves and surplus	4	231,072.03	166,382.07
c) Money Received Against share Warrants			
		231,972.03	167,282.07
2. Share Application Pending for Allotment			
3. Non - Current liabilities			
(a) Long-term borrowings	5	146,175.00	170,537.50
(b) Deffered Tax Liabilities(Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-term provisions		-	-
		146,175.00	170,537.50
4. Current liabilities			
(a) Short-term Borrowings	6	-	-
(b) Trade payables		-	-
(c) Other current liabilities		166,352.50	153,846.27
(d) Short-term provisions		-	-
		166,352.50	153,846.27
TOTAL		544,499.53	491,665.84
II. ASSETS			
1. Non-current assets			
a)Property Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	7	324,395.95	286,735.39
(ii) Intangible assets		-	-
(iii)Capital Work in Progress		-	-
b) Non Current Investments		-	-
c) Deferred tax assets (Net)		-	-
d) Long-term loans and advances		-	-
e) Other Non Current Assets		-	-
		324,395.95	286,735.39
2. Current assets			
a) Current Investments			
b) Inventories		-	-
c) Trade receivables	8	23,778.66	9,072.00
d) Cash and Cash Equivalents	9	14,085.37	14,455.29
e) Short term loans and advances	10	179,981.85	179,981.85
f) Other current assets	11	2,257.70	1,421.32
		220,103.58	204,930.45
TOTAL		544,499.53	491,665.84

The accompanying notes are an integral part of these financial statements

for C Venkat Krishna & Co
Chartered Accountants
 Firm Registration No. : 004599S

U Gopala Krishna Murthy
Partner
 Membership No. 025824

Place: Hyderabad
 Date: 02/09/2024



For and on behalf of the Board of directors

P. Venkateswarlu
 Director

Place: Hyderabad
 Date: 02/09/2024



P. V. S. Abhinay
 Director

Place: Hyderabad
 Date: 02/09/2024

P VENKATESWARLU PRIVATE LIMITED
(CIN : U74999TG2021PTC148281)
Statement of Profit and Loss for the period from ending 31st March 2024
(All amounts are in Indian Rupees in thousands, except share data and unless otherwise stated)

Particulars	Note	Period ended	Period ended
		31 Mar 2024	31 Mar 2023
INCOME			(Rupees in Thousands)
I: Revenue from operations	12	187,500.00	129,600.00
II: Other income		681.91	193.19
III. Total Income(I+II)		188,181.91	129,793.19
IV. EXPENSES			
a).Cost of Material Consumed		-	-
b).Purchase of Stock-in-Trade		-	-
c).Changes of Inventories of Finished Goods WIP and Stock-in-Trade		-	-
d).Employee benefits expenses	13	81,000.00	-
e) Depreciation and amortisation		-	-
f).Finance costs	14	17,231.71	4,762.74
g).Other Expenses	15	2,597.72	131.33
Total Expenses		100,829.43	4,894.07
V. Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)		87,352.48	124,899.13
VI. Exceptional Items		-	-
VII. Profit / (Loss) before extraordinary items and tax (V-VI)		87,352.48	124,899.13
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		87,352.48	124,899.13
X. Tax Expense			
(a) Current Tax		22,571.00	31,558.00
(b) Income Tax Earlier years		91.52	1,252.22
(c) Deferred Tax		-	-
Profit / (Loss) for period (IX - X)		64,689.96	92,088.91
Earnings per equity share in rupees:			
Basic		718.78	1,023.21
Diluted		718.78	1,023.21
Nominal value of equity shares (Rs.)		10.00	10.00

The accompanying notes are an integral part of these financial statements

for C Venkat Krishna & Co

Chartered Accountants

Firm Registration No. : 004599S

U Gopala Krishna Murthy

Partner

Membership No. 025824

Place: Hyderabad

Date: 02/09/2024



P. Venkateswarlu
Director

Place: Hyderabad
Date: 02/09/2024

P. Venkateswarlu
Director



P V S Abhinay
Director

Place: Hyderabad
Date: 02/09/2024

P VENKATESWARLU PRIVATE LIMITED
(CIN : U74999TG2021PTC148281)

Cash flow statement for the period ending 31st March 2024

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

(Rupees in Thousands)

	Year ended 31 Mar 2024	Year ended 31 Mar 2023
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Cash flow from operating activities

Profit/(Loss) before tax and Extraordinary Items

<i>Adjustments for:</i>	87,352.48
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Depreciation and amortisation

Deferred tax

Operating profits/(losses) before working capital changes

87,352.48	124,899.13
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Decrease / (increase) in inventories

Decrease / (increase) in trade receivables

(Decrease) /increase in Current Liabilities

Decrease / (increase) in Short term Loans & Advances

Decrease / (increase) in other current assets

(14,706.66)	58,415.12
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12,506.23	133,697.46
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0.00	(159,981.85)
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(836.38)	(1,421.32)
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Cash flow from operations

Income taxes (paid)/ received, net

Income tax paid pertains to earlier years

Net cash generated from operating activities - (A)

84,315.66	155,608.55
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(22,571.00)	(31,558.00)
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91.52	1,252.22
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61,653.14	122,798.33
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Cash flow from investing activities

Share Capital

Purchase of additional assets

Net cash used in investing activities - (B)

(37,660.57)	(286,735.39)
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(37,660.57)	(286,735.39)
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Cash flow from financing activities

(Decrease) /increase in Non - Current Liabilities

Decrease / (increase) in other non-current assets

Net cash used in financing activities - (C)

-24,362.50	170,537.50
------------	------------

-24,362.50	170,537.50
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Net increase / (decrease) in cash and cash equivalents during the year

(A + B + C)

-369.92	6,600.44
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Cash and cash equivalents at the beginning of the year

Cash and cash equivalents at the end of the year (Refer Note No. 10)

14,455.29	7,854.85
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14,085.37	14,455.29
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for C Venkat Krishna & Co

Chartered Accountants

Firm Registration No. : 004599S

U Gopala Krishna Murthy

Partner

Membership No. 025824

Place: Hyderabad

Date: 02/09/2024



For and on behalf of the Board of directors

P. Venkateswarlu
Director

P V S Abhinay
Director

Place: Hyderabad
Date: 02/09/2024

Place: Hyderabad
Date: 02/09/2024



P VENKATESWARLU PRIVATE LIMITED
(CIN : U74999TG2021PTC148281)

Notes to Financial Statements for the year ended 31st March'2024

Note No. 1- CORPORATE INFORMATION

P Venkateswarlu Private Limited (the Company) was incorporated on 03.02.2021 to carry on the business of consultants in all fields, including the business of legal, industrial, business management, financial, cost accounting, recruitment personnel management, inventory control, import and export and other technical or non-technical consultants and in particular to prepare Project Reports for all types of industries to set up systems of casting or to give other consultants on cost accounting to advise companies on the financial systems.

Note No. 2 - SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The financial statements are prepared on accrual basis under historical cost convention in accordance with the generally accepted accounting principles and Accounting Standards issued by the Companies (Accounting Standard) Rules, 2014 as applicable and relevant provisions of the Companies Act, 2013. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year except otherwise stated. These financial statements are presented in INR and values are rounded off to nearest lakhs except when otherwise indicated. The financial statements are approved for issue by the Company's Board of Directors on 02.09.2024.

(b) Use of Accounting Estimates

The preparation of financial statements requires the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the year. Examples of such estimates are provision for taxes, useful life of fixed assets etc., Although these estimates are based upon Management's best knowledge of current events and actions, actual results could differ from these estimates.

(c) Revenue Recognition

- i. Revenue from rendering of services is recognised over time as and when the customer receives the benefit of the company's performance and the Company has an enforceable right to payment for services transferred.
- ii. Other items of income are accounted for as and when the right to receive arises.



(d) Taxes on Income

Tax on income for the current period is determined on the basis of taxable income and tax computed in accordance with the provisions of the Income tax is determined in accordance with the provisions of the Income Tax Act, 1961 and based on expected outcome of assessment/appeals.

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable income and accounting income that originate in one period if they are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

(e) Provision, Contingent Liabilities and Contingent Assets

Provision are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- The company has a present obligation as a result of a past event
- A Probable Outflow of resources Expected to Settle the Obligation and
- The amount of the obligation can be reliably estimated

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received Contingent Liability is disclosed in the case of -

A present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation.

A possible obligation, unless the probability of outflow of resources is remote

Contingent Assets are neither recognized nor disclosed. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each balance sheet date.

(f) Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

(g) Foreign currency transactions and translations:

There are no foreign currency transactions entered by the company during the financial year.



P VENKATESWARLU PRIVATE LIMITED

Notes to the financial statements for the period ended 31 Mar 2024
(All amounts are in Indian Rupees, except share data and unless otherwise stated)

(Rupees in Thousands)

3 Share capital	As at 31-Mar-24	As at 31-Mar-23
Authorised 9,00,000 Equity Shares of Rs.10/- each	900.00	900.00
Issued, subscribed and paid-up 9,00,000 Equity Shares of Rs.10/- each fully paid up	900.00	900.00
	<u>900.00</u>	<u>900.00</u>

(a) Reconciliation of shares outstanding at the beginning and at the end of the reporting period

Equity shares

	31 March 2024		31 March 2023	
	Number	Amount	Number	Amount
At the commencement of the year	90,000	900.00	-	-
Shares issued during the year	-	-	90,000	900.00
Shares bought back during the year	-	-	-	-
At the end of the year	90,000	900.00	90,000	900.00

(b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares referred to as equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing general meeting. During the year ended 31st March 2023, no dividend is declared by the Board of Directors (Previous Year : NA)

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive remaining assets of the Company after distribution of preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders.

(c) Shares held by holding/ultimate holding company and/or their subsidiaries/associates - Not Applicable

(d) Particulars of shareholders holding more than 5% shares of a class of shares

Class of shares / Name of shareholder	31 March 2024			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 of Rs 10/- each fully paid with voting rights					
P Venkateswarlu	30,000	33.3333		30,000	33.3333
P V Sujatha	30,000	33.3333		30,000	33.3333
P V S Abhinay	30,000	33.3333		30,000	33.3333
Total	90,000	100.00		90,000	100.00

(e) Shares held by Promoters

Promoter Name	31 March 2024			31 March 2023		
	No. of Shares	% of Total Shares	% of Change during the year	No. of Shares	% of Total Shares	% of Change during the year
Equity shares of Rs 10/- each fully paid with voting rights						
P Venkateswarlu	30,000	33.3333	NA	30,000	33.3333	NA
P V Sujatha	30,000	33.3333	NA	30,000	33.3333	NA
P V S Abhinay	30,000	33.3333	NA	30,000	33.3333	NA
Total	90,000	100.00		90,000	100.00	

(Rupees in Thousands)

(Rupees in Thousands)

4 Reserves and surplus

31 March 2024

31 March 2023

Surplus / (Deficit) in the statement of profit and loss

Opening balance	166,382.07	74,293.16
Add : Profit / (Loss) for the year	64,689.96	92,088.91
At the end of the year	231,072.03	166,382.07

5 Long-term borrowings

Non-current portion

31 March 2024

31 March 2023

Current portion *

31 March 2024

31 March 2023

Secured

Term Loan from Banks

146,175.00	170,537.50
146,175.00	170,537.50

24,362.50
24,362.50

24,362.50
24,362.50

6 Other current liabilities

31 March 2024

31 March 2023

Term Loan from Banks payable within 12 months	24,362.50	24,362.50
Creditors for Expenses	45.00	45.00
Advance for capital purchases	127,500.00	127,500.00
Employee benefits payable	10,570.00	-
Statutory dues payable	3,875.00	1,938.77
	166,352.50	153,846.27



P VENKATESWARLU PRIVATE LIMITED
 (CIN : U74999TG2021PTC148281)

Note. 7 Property Plant and Equipment

(Amount Rs. in Thousands)

Description	Gross Block			Depreciation			Net Block			
	As at 1, 2023	April 2023	Addition	Deletion	As at March 31, 2024	As at 1, 2023	For the year	As at March 31, 2024	As at March 31, 2024	As at March 31, 2024
Tagible Assets										
Land	286,735.39	37,660.57	-		324,395.95	-	-	-	324,395.95	286,735.39
TOTAL	286,735.39	37,660.57	-		324,395.95	-	-	-	324,395.95	286,735.39
Previous Year	286,735.39	-	-		286,735.39	-	-	-	286,735.39	-



P VENKATESWARLU PRIVATE LIMITED

Notes to the financial statements for the period ended 31 Mar 2024

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

(Rupees in Thousands)

	31 March 2024	31 March 2023
8 Trade receivables		
-Unsecured, considered good	23,778.66	9,072.00
-Credit Impaired	-	-
Total	23,778.66	9,072.00
Less: Allowances for Doubtful Debts	-	-
Total Trade Receivable	23,778.66	9,072.00

Trade Receivables ageing schedule:

Particulars	As at 31 March, 2024			As at 31 March, 2023		
	Outstanding for following periods from due date of payment			Outstanding for following periods from due date of payment		
	Less than 6 Months	6 Months -1Year	Total	Less than 6 Months	6 Months -1Year	Total
Undisputed Trade Receivables- Considered Goods	23,778.66	-	23,778.66	6,480.00	2,592.00	9,072.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total	23,778.66	-	23,778.66	6,480.00	2,592.00	9,072.00

9 Cash and Cash Equivalents

31 March 2024

31 March 2023

Cash and cash equivalents	
- Cash on hand	
- Balances with banks	
On current accounts	3,277.03
sits v Deposit with Banks	10,808.34
	14,085.37

10 Short-term loans and advances

Sumadhura Realty	61,856.85	61,856.85
Honer Ventures I.I.P	99,375.00	99,375.00
KUVSS Sri Hari	18,750.00	18,750.00
	1,79,981.85	1,79,981.85

11 Other current assets

TDS Receivable (Net)	2,257.70	1,421.32
	2,257.70	1,421.32



P VENKATESWARLU PRIVATE LIMITED

Notes to the financial statements for the period ended 31 Mar 2024

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

(Rupees in Thousands)

	Year ended	Year ended	
		Mar 31, 2024	Mar 31, 2023
12 Revenue from operations			
Management Consultancy Fee	1,87,500.00	1,29,600.00	
	1,87,500.00	1,29,600.00	
<hr/>			
13 Employee benefits expenses			
Directors Remuneration	81,000.00	-	
	81,000.00	-	
<hr/>			
14 Finance costs			
Interest on Term Loan	17,226.92	3,412.09	
Bank Charges	4.79	1,345.20	
Interest on TDS	-	5.45	
	17,231.71	4,762.74	
<hr/>			
15 Other Expenses			
Rates and taxes	310.57	81.33	
Expenses under CSR Scheme	2,237.15	-	
Auditors remuneration			
-Statutory audit	25.00	25.00	
-Tax audit	12.50	12.50	
-Other Matters	12.50	50.00	12.50
	2,597.72	50.00	131.33
	2,597.72	50.00	131.33
<hr/>			



P VENKATESWARLU PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2024

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

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Earnings per Equity Share

Particulars	Unit	Year ended 31 March 2024	Year ended 31 March 2023
Earning Per Equity Share			
Net Profit after Tax (in 000s)	Rupees	64,689.96	92,088.91
Equity Shares outstanding	Numbers	90,000.00	90,000.00
Nominal value of Equity Share	Rupees	10.00	10.00
Basic Earnings Per Share	Rupees	718.78	1,023.21
Diluted Earnings Per Share	Rupees	718.78	1,023.21

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Contingent liabilities

31/03/2024

31/03/2023

Nil

Nil

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Segment Reporting

As company's business activity falls within a single primary business i.e. Consultancy in Finance and Administration activities. Hence, the disclosure requirement of Accounting Standard (AS)-17 'Segmental Reporting' issued by the Institute of Chartered Accountants of India is not applicable.

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Expenditure in foreign currency :

31/03/2024

31/03/2023

Nil

Nil

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As per Accounting Standard (AS-18) on Related Party Disclosures issued by the Institute of Chartered Accountants of India, the disclosure of transactions with related parties as defined in the Accounting Standard are given below

List of Related parties with whom transactions have taken place and relationships.

a. Associates

M/s. R S Brothers Retail India Private Limited
M/s R S Brothers Jewellers Private Limited

b. Transactions during the year with related parties

Rupees in thousands

Nature of Transaction	Associates	Associates
	2023-24	2022-23
Management Consultancy Fee	187,500	129,600



P VENKATESWARLU PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2024

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

21 Additional Regulatory information

Additional Regulatory Information Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet given in as Part I of Division II of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements

a. Ratios		Formula	March 24			March 23			(Amount in Thousands)	
Ratio Name	Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	%Variance	Explanation provided for any change in ratio by more than 25% in current year as compared to previous year		
Current	Current Assets / Current Liabilities	2,20,104	1,66,352	1.32	2,04,930	1,53,846	1.33	-0.67%		
Debt-Equity	Total Debt / Shareholder's Equity	3,12,528	2,31,972	1.35	3,24,384	1,67,282	1.94	(30.52%)	Due to increase share holders Equity and decrease in debt	
Debt Service Coverage	Earnings available for debt service (PAT + Interest cost + Foreign Exchange Loss or (Gain) (net) + Depreciation) / Debt Service (Interest cost & lease payments + repayment of non current debt made during the period excluding refinanced loans)	81,917	41,589	1.97	92,089	7,473	12.32	(84.02%)	Due to increase in Interest expenses and repayment of Loan.	
Return on Equity	Net Profit after Taxes / Avg Equity Shareholder's Fund	2,31,072	1,99,627	1.16	1,66,382	1,21,238	1.37	(15.66%)	Due to increase in shareholders Equity	
Inventory Turnover	Average inventory /Total Turnover	NA	NA	NA	NA	NA	NA	NA	The company had no inventory Hence this ratio is not applicable	
Trade Receivables Turnover	Revenue from operations / Average Accounts Receivable	1,87,500	16,425	11.42	1,29,600	38,280	3.39	237.17	Due to decrease in Trade Receivable	
Trade Payable Turnover	Operating exp & Other expense/ Average Trade Payable	NA	NA	NA	NA	NA	NA	NA	The company had no Trade Payables Hence this ratio is not applicable to the company	
Net Capital Turnover	Revenue from Operation / Working Capital	1,87,500	2,31,972	0.81	1,29,600	1,67,282	0.77	4.33		
Net Profit	Profit After Tax / Revenue from Operations	2,31,072	1,87,500	1.23	1,66,382	1,29,600	1.28	(4.01%)		
Return on Capital Employed	Earnings before Interest and Taxes / Capital Employed (Tangible Networth+Total Debt)	87,352	5,44,500	0.16	1,24,899	4,91,666	0.25	(36.85%)	Due to decrease in Profit	

- b. The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- c. The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period
- d. The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property
- e. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- f. The company had availed a term loan from HDFC Bank, Vijayawada for acquiring a land in Hyderabad. The sanctioned amount was Rs.19.49 Crores repayable in 96 months. The principle repayable per month is Rs.20,30,208 along with accrued interest.
- g. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- h. The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;
 - i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or
 - ii. Provide any guarantee, security or the like to or on behalf of the Ultimat Beneficiaries
- i. The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall;
 - i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or
 - ii. Provide any guaranteed, security or the like to or on behalf of the Ultimate Beneficiaries



P VENKATESWARLU PRIVATE LIMITED

Notes to the financial statements for the year ended 31 March 2024

(All amounts are in Indian Rupees, except share data and unless otherwise stated)

- j. The Company does not have any working capital limits from any bank. Hence, no quarterly returns/statements are submitted to the banks.
- k. The company is not having any subsidiaries/Associates. Hence clause relating to completion with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 is not applicable to the company.
- l. The company had purchased an immovable property during the financial year which is disclosed in the Schedule 8 of the Notes to the Balance Sheet.
- m. The Company didn't apply for any scheme of arrangements in terms of section 230 to 237 of the Companies Act, 2013
- n. Corporate Social Responsibility Statement (CSR)

The Company was required to spend 2237.15 thousands (March 31, 2023 : NA) towards CSR during the year in accordance with the provisions of Section 135 of the Companies Act, 2013. The Company has spent 2237.15 thousands (March 31, 2023 : NA) on CSR activities during the year for purpose of construction / acquisition of any asset.

(in thousands)

PARTICULARS	Year ended 31st March, 2024	Year ended 31st March, 2023
Amount required to be spent by the Company during the year, as per Section	2237.15	NA
Amount of expenditure incurred on:		NA
(i) Construction / acquisition of an asset	-	NA
(ii) On purpose other than (i) above	2237.15	NA
Shortfall at the end of the year	-	NA
Total of previous years shortfall	-	-
Reason for shortfall	Not Applicable	Not Applicable
Nature of CSR activities	Promotion of Education and Social Welfare	Not Applicable
Details of related party transactions in relation to CSR expenditure as per relevant Accounting Standard	-	-

- 22 Rounding of amounts all amounts disclosed in the financial statements and notes have been rounded off to the nearest thousands as per the requirement of Schedule III, unless otherwise stated.

for C Venkat Krishna & Co

Chartered Accountants

Firm Registration No. : 017180S

U Gopala Krishna Murthy
Partner

Membership No. 025824

Place: Hyderabad
Date: 02/09/2024



For and on behalf of the Board of directors

P. Venkateswarlu
Director

P. Venkateswarlu
P. Venkateswarlu

Place: Hyderabad
Date: 02/09/2024



Place: Hyderabad
Date: 02/09/2024



C. VENKAT KRISHNA & CO.

Chartered Accountants

To

The Members of
P. Venkateswarlu Private Limited

Dear Sir,

Sub: Intimation of Unique Document Identification Number (UDIN)
with regard to your financials for the F.Y 2023-24 – Reg.

With reference to above, we would like to inform you that as per the guidelines issued by the Institute of Chartered Accountants of India (ICAI) every Auditor signing on financials have to generate an UDIN and affix the same on every document signed by him. It is provided in the same guidelines that in case an Auditor is unable to generate the UDIN at the time of signing, he can generate the same within 60 days of the signing of the Financial Statements and communicate the same to the Management of the Company.

Since at the time of signing of your Financial Statements on 02.09.2024, we could not generate the UDIN we have subsequently generated the same on 21.09.2024 within the stipulated time of 60 days as mentioned above.

The UDIN for your Financials of the Company for the FY 2023-24 is 24025824BKCCBO1581.

For C.Venkat Krishna & Co.,
Chartered Accountants
Firm Regd. No.004599S


(U.Gopalakrishna Murthy)
Partner
M.No.025824

Place: Hyderabad
Date : 21.09.2024