


Acknowledgement Number:480579151220924

Date of filing : 22-Sep-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[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)				2024-25
PAN	ABFCS3874B			
Name	S RAJAMOULI PRIVATE LIMITED			
Address	PLOT NO. 307 , ROAD NO.25 JUBLIHILLS, JUBILEE HILLS , HIMAYATHNAGAR , 36-Telangana, 91-INDIA, 500033			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	480579151220924	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	8,95,90,130	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	2,25,48,044	
	Interest and Fee Payable	6	16,782	
	Total tax, interest and Fee payable	7	2,25,64,826	
	Taxes Paid	8	2,48,18,191	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 22,53,365	
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 <u>RAJA MOULI SEERNA</u> in the capacity of <u>Director</u> having PAN <u>AWAPS0940D</u> from IP address <u>183.82.0.129</u> on <u>22-Sep-2024 17:58:57</u> at <u>HIMAYATHNAGAR</u> (Place) DSC SI.No & Issuer <u>6900795</u> & <u>294697650146CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN</u>				
System Generated				
Barcode/QR Code				
ABFCS3874B06480579151220924180e0ba07f4eb6fc3b875de492553b9f80f497c5				
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

NAME OF THE ASSESSEE

S RAJAMOULI PRIVATE LIMITED

ADDRESS

Plot No. 307, Road No.25
Jubilee Hills
Hyderabad - 500 033

STATUS

PRIVATE LIMITED COMPANY

PREVIOUS YEAR

2023 - 24

ASSESSMENT YEAR

2024 - 25

P A N NO

ABFCS3874B

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		87,354,425
Add: EXPENDITURE UNDER CSR SCHEME		2,235,700
	TOTAL INCOME	89,590,125
		OR
		89,590,130
	TAX THERE ON	19,709,829
	SURCHARGE 10%	1,970,983
		21,680,812
	EDUCATION CESS @ 4%	867,232
		22,548,044
LESS: TAX DEDUCTED AT SOURCE		18,818,191
		3,729,853
ADD : Interest U/s 234		
U/S 234B		
U/S 234C		
		16,782
		16,782
	Tax Payable	3,746,635
Less: Self Assessment Tax Paid on	15/09/2023	6000000
		6,000,000
	Tax Payable / Refundable	2,253,365

For and On Behalf of Board of Directors



S RAJAMOULI
DIRECTOR



S SURESH
DIRECTOR



S RAJAMOULI PRIVATE LIMITED
(CIN : U74999TG2021PTC148269)
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)

(Rupees in Thousands)			
Particulars	Note	Period ended 31 Mar 2024	Period ended 31 Mar 2023
INCOME			
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	14	-	-
b).Purchase of Stok-in-Trade		-	-
c).Changes of Inventories of Finished Goods WIP and Stock-in-Trade		-	-
d).Employee benefits expenses		-	-
e) Depreciation and amortisation	14	81,000.00	-
f).Finance costs	14	-	-
g).Other Expenses		17,231.12	4,762.92
	15	2,596.36	131.33
Total Expenses		100,827.48	4,894.25
V.Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)		87,354.43	124,898.94
VI. Exceptional Items		-	-
VII.Profit / (Loss) before extraordinary items and tax (V-VI)		87,354.43	124,898.94
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		87,354.43	124,898.94
X.Tax Expense			
(a) Current Tax		22.50	31,558.00
(b) Income Tax Earlier Years		-	1,315.27
(c) Deferred Tax		-	-
Profit / (Loss) for period (IX - X)		87,331.93	92,025.67
Earnings per equity share in rupees:			
Basic		970.35	1,022.51
Diluted		970.35	1,022.51
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

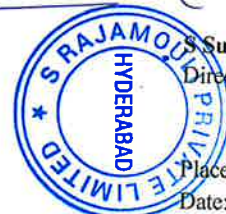
Place: Hyderabad
Date: 02/09/2024



For and on behalf of the Board of directors

 
S Rajamouli **S Suresh**
Director Director

Place: Hyderabad
Date: 02/09/2024



Place: Hyderabad
Date: 02/09/2024

S RAJAMOULI PRIVATE LIMITED

(CIN : U74999TG2021PTC148269)

Balance Sheet as at 31 March 2024

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


		(Rupees in Thousands)	
Particulars	Note	As at 31 Mar 2024	As at 31 Mar 2023
I.EQUITY AND LIABILITIES			
1. Shareholders' funds			
a) Share capital	3	900.00	900.00
b) Reserves and surplus	4	253,875.84	166,543.91
c) Money Received Against share Warrants			
		254,775.84	167,443.91
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		-	-
(b) Trade payables		-	-
(c) Other current liabilities	6	156,352.50	153,856.87
(d) Short-term provisions		-	-
		156,352.50	153,856.87
TOTAL		557,303.34	491,838.28
II. ASSETS			
1.Non-current assets			
a)Property Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	7	286,735.39	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		-	-
		286,735.39	286,735.39
2.Current assets			
a) Current Investments		-	-
b) Inventories		-	-
c) Trade receivables	8	52,001.54	9,153.45
d) Cash and Cash Equivalents	9	13,789.02	14,546.28
e) Short term loans and advances	10	179,981.85	179,981.85
f) Other current assets	11	24,795.54	1,421.31
		270,567.95	205,102.89
TOTAL		557,303.34	491,838.28

The accompanying notes are an integral part of these financial statements

for **C Venkat Krishna & Co**


Chartered Accountants

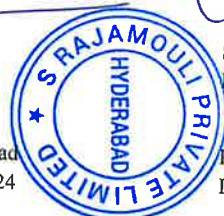
Firm Registration No. : 004599S



U Gopala Krishna Murthy
 Partner
 Membership No. 025824
 Place: Hyderabad
 Date: 02/09/2024



For and on behalf of the Board of directors


S Rajamouli
 Director
 Place: Hyderabad
 Date: 02/09/2024




S Suresh
 Director
 Place: Hyderabad
 Date: 02/09/2024

S RAJAMOULI PRIVATE LIMITED
(CIN : U74999TG2021PTC148269)

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
Cash flow from operating activities		
Profit/(Loss) before tax and Extraordinary Items	87,354.43	124,898.94
<i>Adjustments for:</i>		
Depreciation and amortisation	-	-
Deferred tax	-	-
Operating profits/(losses) before working capital changes	<u>87,354.43</u>	<u>124,898.94</u>
Decrease / (increase) in inventories	-	-
Decrease / (increase) in trade receivables	(42,848.08)	58,538.60
(Decrease) /increase in Current Liabilities	2,495.63	133,708.06
Decrease / (increase) in Short term Loans & Advances	(0.00)	(159,981.85)
Decrease / (increase) in other current assets	(23,374.23)	(1,421.31)
Cash flow from operations	<u>23,627.74</u>	<u>155,742.44</u>
Income taxes (paid)/ received, net	(22.50)	(31,558.00)
Income tax paid pertains to earlier years		1,315.27
Net cash generated from operating activities - (A)	<u>23,605.24</u>	<u>122,869.17</u>
Cash flow from investing activities		
Share Capital	-	-
Purchase of additional assets	-	(286,735.39)
Net cash used in investing activities - (B)	<u>-</u>	<u>286,735.39</u>
Cash flow from financing activities		
(Decrease) /increase in Non - Current Liabilities	(24,362.50)	170,537.50
Decrease / (increase) in other non-current assets	-	-
Net cash used in financing activities - (C)	<u>(24,362.50)</u>	<u>170,537.50</u>
Net increase / (decrease) in cash and cash equivalents during the year (A + B + C)	<u>(757.26)</u>	<u>6,671.27</u>
Cash and cash equivalents at the beginning of the year	14,546.28	7,875.01
Cash and cash equivalents at the end of the year (Refer Note No. 10)	<u>13,789.02</u>	<u>14,546.28</u>

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

U Gopala Krishna Murthy
Partner
Membership No. 025824

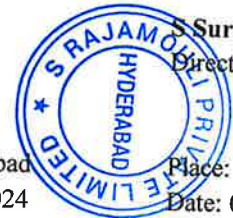


Place: Hyderabad
Date: 02/09/2024

For and on behalf of the Board of directors

S Rajamouli
S Rajamouli
Director

S Suresh
S Suresh
Director



Place: Hyderabad
Date: 02/09/2024

Place: Hyderabad
Date: 02/09/2024

S RAJAMOULI PRIVATE LTD
(CIN : U74999TG2021PTC148269)

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

Note No. 1- CORPORATE INFORMATION

S Rajamouli 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 assesment/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.



S RAJAMOULI 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)

3 Share capital

Authorised

9,00,000 Equity Shares of Rs.10/- each

Issued, subscribed and paid-up

9,00,000 Equity Shares of Rs.10/- each fully paid up

As at
31-Mar-24

(Rupees in Thousands)

As at
31-Mar-23

900.00

900.00

900.00

900.00

900.00

900.00

(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 share holders in the ensuing general meeting.

During the year ended 31st March 2023, no dividend is declared by the Board of Directors (Previous Year : NIL)

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					
S Rajamouli	30,000	33.33		30,000	33.33
S Suvarna	30,000	33.33		30,000	33.33
S Suresh	30,000	33.33		30,000	33.33
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						
S Rajamouli	30,000	33.33	NA	30,000	33.33	NA
S Suvarna	30,000	33.33	NA	30,000	33.33	NA
S Suresh	30,000	33.33	NA	30,000	33.33	NA
Total	90,000	100.00		90,000	100.00	

(Rupees in Thousands)

(Rupees in Thousands)

4 Reserves and surplus

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

Opening balance

Add : Profit / (Loss) for the year

At the end of the year

31 March 2024

31 March 2023

166,543.91

87,331.93

253,875.84

74,518.24

92,025.67

166,543.91



S RAJAMOULI 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)

5	Long-term borrowings	Non-current portion		Current portion *			
		31 March 2024	31 March 2023	31 March 2024	31 March 2023		
	Secured						
	Term Loan from Banks	1,46,175.00	1,70,537.50	24,362.50	24,362.50		
		<u>1,46,175.00</u>	<u>1,70,537.50</u>	<u>24,362.50</u>	<u>24,362.50</u>		
6	Other current liabilities	<u>31 March 2024</u>		<u>31 March 2023</u>			
	Term Loan from Banks payable within 12 months *		24,362.50		24,362.50		
	Advance for capital purchases		1,27,500.00		1,27,500.00		
	Employee Benefits payable		570.00		-		
	Creditors for Expenses		45.00		45.00		
	Statutory dues payable		3,875.00		1,949.37		
			<u>1,56,352.50</u>		<u>1,53,856.87</u>		
8	Trade receivables						
	-Unsecured, considered good		52,001.54		9,153.45		
	-Credit Impaired		-		-		
	Total		<u>52,001.54</u>		<u>9,153.45</u>		
	Less: Allowances for Doubtful Debts		-		-		
	Total Trade Receivable		<u>52,001.54</u>		<u>9,153.45</u>		
	Trade Receivables ageing schedule:						
		As at 31 March, 2024			As at 31 March, 2023		
	Particulars	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	52,001.54	-	52,001.54	9,153.45	-	9,153.45
	Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
	Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
	Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
	Total	52,001.54	-	52,001.54	9,153.45	-	9,153.45
9	Cash and Cash Equivalents	<u>31 March 2024</u>		<u>31 March 2023</u>			
	Cash and cash equivalents						
	- Cash on hand		-		-		
	- Balances with banks						
	On current accounts		2,980.68		4,351.66		
	Deposits with Banks		10,808.34		10,194.62		
			<u>13,789.02</u>		<u>14,546.28</u>		
10	Other short-term loans and advances						
	Sumadhura Realty		61,856.85		61,856.85		
	Honer Ventures LLP		99,375.00		99,375.00		
	KUVSS Sri Hari		18,750.00		18,750.00		
			<u>1,79,981.85</u>		<u>1,79,981.85</u>		
11	Other current assets						
	TDS Receivable		24,795.54		1,421.31		
			<u>24,795.54</u>		<u>1,421.31</u>		



S RAJAMOULI PRIVATE LIMITED
(CIN : U74999TG2021PTC148269)

Note. 7 Property Plant and Equipment

(Amount Rs. in Thousands)

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



S RAJAMOULI 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)

12 Revenue from operations

	Year ended	Year ended
	Mar 31, 2024	Mar 31, 2023
Management Consultancy Fee	1,87,500.00	1,29,600.00
	1,87,500.00	1,29,600.00

13**Employee benefits expenses**

Directors Remuneration	81,000.00	-
	81,000.00	-

14 Finance costs

Interest on Term Loan	17,226.92	3,412.09
Bank Charges	4.20	1,345.31
Interest on TDS	-	5.53
	17,231.12	4,762.93

15 Other Expenses

Rates and taxes	310.66	81.33
Expenses under CSR Scheme	2,235.70	-
Auditors remuneration		
-Statutory audit	25.00	25.00
-Tax audit	12.50	12.50
-Other Matters	12.50	50.00
	2,596.36	131.33



S RAJAMOULI PRIVATE LTD

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)

16 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	87,331.93	92,025.67
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	970.35	1,022.51
Diluted Earnings Per Share	Rupees	970.35	1,022.51

17 Contingent liabilities

31/03/2024

31/03/2023

Nil

Nil

18 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.

19 Expenditure in foreign currency :

31/03/2024

31/03/2023

Nil

Nil

20 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



S RAJAMOULI PRIVATE LTD

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								(Amount in Thousands)	
Ratio Name	Formula	March 24			March 23			%Variance	Explanation provided for any change in ratio by more than 25% in current year as compared to previous year
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
Current	Current Assets / Current Liabilities	2,70,568	1,56,352	1.73	2,05,103	1,53,857	1.33	29.81%	Due to increase in Current Assets
Debt-Equity	Total Debt / Shareholder's Equity	3,02,528	2,54,776	1.19	3,24,394	1,67,444	1.94	(38.71)%	Due to increase in shareholders Equity
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))	1,04,559	41,589	2.51	92,026	3,412	26.97	(90.68)%	Due to increase in Interest expenses and repayment of Loan
Return on Equity	Net Profit after Taxes / Avg Equity Shareholder's Fund	87,332	900	97.04	92,026	900	102.25	-5.10%	
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	30,577	6.13	1,29,600	38,423	3.37	81.80	Due to increase in Revenue from operations
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	1,14,215	1.64	1,29,600	51,246	2.53	(35.09)%	Due to increase in Turnover
Net Profit	Profit After Tax / Revenue from Operations	87,332	1,87,500	0.47	92,026	1,29,600	0.71	(34.41)%	Due to decrease in Profit
Return on Capital Employed	Earnings before Interest and Taxes / Capital Employed (Tangible Networth + Total Debt)	1,04,581	5,57,303	0.19	1,24,899	4,91,838	0.25	(26.10)%	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 HDPB 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:
- 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
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- i. The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries), with the understanding that the intermediary shall:
- 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
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries



S RAJAMOULI PRIVATE LTD**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 complition 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 2235.70 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 2235.70 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 135	2235.70	NA
Amount of expenditure incurred on:		NA
(i) Construction / acquisition of an asset	-	NA
(ii) On purpose other than (i) above	2235.70	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	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

S Rajamouli

Director

S Suresh

Director

Place: Hyderabad

Date: 02/09/2024



Place: Hyderabad

Date: 02/09/2024



C. VENKAT KRISHNA & CO.
Chartered Accountants

To

The Members of
S Rajamouli 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 22.09.2024 within the stipulated time of 60 days as mentioned above.

The UDIN for your Financials of the Company for the FY 2023-24 is 24025824BKCCBX8555.



Place: Hyderabad
Date : 22.09.2024

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

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