

**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	AAICT3953A		
Name	T PRASAD RAO PRIVATE LIMITED		
Address	PLOT NO. 281, H.NO.8-2-293, ROAD NO.10C, PADMAVATHI NILAYAM, JUBILEE HILLS S.O, JUBILEE HILLS , HYDERABAD , 36-Telangana, 500033		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	478268731210924

Current Year business loss, if any	1	0
Total Income	2	5,97,01,480
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	1,50,25,669
Interest and Fee Payable	6	11,157
Total tax, interest and Fee payable	7	1,50,36,826
Taxes Paid	8	1,65,45,760
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 15,08,934
Accrued 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

**Accrued Income and Tax Detail**

This return has been digitally signed by TIRUVEEDHULA PRASADA RAO in the capacity of Director having PAN AAWPT7108C from IP address 183.82.0.129 on 21-Sep-2024 21:11:52 at HYDERABAD (Place) DSC SI.No & Issuer 6907288 & 325366388613CN=XtraTrust Sub CA 2022,OU=Certifying Authority,O=XtraTrust DigiSign Private Limited,C=IN

System Generated

Barcode/QR Code



AAICT3953A064782687312109243384d0693b7b3fe1c8b4223fd38952b1934e008d

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

NAME OF THE ASSESSEE

T PRASAD RAO PRIVATE LIMITED

ADDRESS

Plot No307 Road No.25  
Jubilee Hills  
Hyderabad - 500 033

STATUS

PRIVATE LIMITED COMPANY

PREVIOUS YEAR

2023 - 24

ASSESSMENT YEAR

2024 - 25

P A N NO

AAICT3953A

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	58,185,480
Add: EXPENDITURE UNDER CSR SCHEME	1,516,000
	TOTAL INCOME
	59,701,480
	OR
	59,701,480
TAX THERE ON	13,134,326
SURCHARGE 10%	1,313,433
	14,447,759
EDUCATION CESS @ 4%	577,910
	15,025,669
LESS: TAX DEDUCTED AT SOURCE	12,545,759
	2,479,910

ADD : Interest U/s 234

U/S 234B

U/S 234C

	Tax Payable	11,157	11,157
Less: Self Assessment Tax Paid on	15/09/2022	4000000	2,491,067
			4,000,000
	Tax Payable / (Refundable)		1,508,933

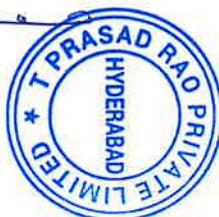
For and On Behalf of Board of Directors

*T Prasada Rao*

T PRASADA RAO  
DIRECTOR

*Rakesh*

T RAKESH  
DIRECTOR



**T PRASAD RAO PRIVATE LIMITED**

(CIN : U74999TG2021PTC148252)

**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
<b>I.EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' funds</b>			
a) Share capital	3	900.00	900.00
b) Reserves and surplus	4	156,021.08	112,479.70
c) Money Received Against share Warrants			
		<b>156,921.08</b>	<b>113,379.70</b>
<b>2. Share Application Pending for Allotment</b>			
<b>3. Non - Current liabilities</b>			
(a) Long-term borrowings	5	97,425.00	113,662.50
(b) Deferred Tax Liabilities(Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-term provisions		-	-
		<b>97,425.00</b>	<b>113,662.50</b>
<b>4. Current liabilities</b>			
(a) Short-term Borrowings	6	-	-
(b) Trade payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions		66,124.86	60,084.51
		<b>66,124.86</b>	<b>60,084.51</b>
<b>TOTAL</b>		<b>320,470.94</b>	<b>287,126.71</b>
<b>II. ASSETS</b>			
<b>1. Non-current assets</b>			
a )Property Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	7	191,148.26	191,148.26
(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		-	-
		<b>191,148.26</b>	<b>191,148.26</b>
<b>2. Current assets</b>			
a) Current Investments			
b) Inventories		-	-
c) Trade receivables	8	38,525.46	6,326.77
d) Cash and Cash Equivalents	9	10,145.57	9,769.72
e) Short term loans and advances	10	78,750.00	78,750.00
f) Other current assets	11	1,901.65	1,131.96
		<b>129,322.68</b>	<b>95,978.45</b>
<b>TOTAL</b>		<b>320,470.94</b>	<b>287,126.71</b>

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

T Prasada Rao  
Director

Place: Hyderabad  
Date: 02/09/2024



Place: Hyderabad  
Date: 02/09/2024

**T PRASAD RAO PRIVATE LIMITED**

(CIN : U74999TG2021PTC148252)

**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 31 Mar 2024	Period ended 31 Mar 2023	(Rupees in Thousands)
<b>INCOME</b>				
I: Revenue from operations	12	125,000.00	86,400.00	
II: Other income		457.60	129.64	
<b>III. Total Income(I+II)</b>		<b>125,457.60</b>	<b>86,529.64</b>	
<b>IV. EXPENSES</b>				
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	-	-	
e) Depreciation and amortisation		54,000.00	-	
f).Finance costs	14	-	-	
g).Other Expenses	15	11,484.76	3,182.37	
<b>Total Expenses</b>		<b>1,787.36</b>	<b>131.33</b>	
<b>V. Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)</b>		<b>67,272.12</b>	<b>3,313.69</b>	
<b>VI. Exceptional Items</b>		<b>58,185.48</b>	<b>83,215.95</b>	
<b>VII. Profit / (Loss) before extraordinary items and tax (V-VI)</b>		<b>58,185.48</b>	<b>83,215.95</b>	
<b>VIII. Extraordinary Items</b>		-	-	
<b>IX. Profit before tax (VII - VIII )</b>		<b>58,185.48</b>	<b>83,215.95</b>	
<b>X. Tax Expense</b>				
(a) Current Tax		14,644.10	21,021.00	
(b) Income Tax Earlier years		-	838.49	
(c) Deferred Tax		-	-	
<b>Profit / (Loss) for period (IX - X)</b>		<b>43,541.38</b>	<b>61,356.46</b>	
<b>Earnings per equity share in rupees:</b>				
Basic		483.79	681.74	
Diluted		483.79	681.74	
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

T Prasada Rao  
Director

*T Prasada Rao* *Rakesh*  
T Prasada Rao  
T Rakesh  
Director

Place: Hyderabad  
Date: 02/09/2024



Place: Hyderabad  
Date: 02/09/2024

**T PRASAD RAO PRIVATE LIMITED**

(CIN : U74999TG2021PTC148252)

**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
<b>Cash flow from operating activities</b>		
<b>Profit/(Loss) before tax and Extraordinary Items</b>	58,185.48	83,215.95
<i>Adjustments for:</i>		
Depreciation and amortisation	-	-
Deferred tax	-	-
<b>Operating profits/(losses) before working capital changes</b>	<b>58,185.48</b>	<b>83,215.95</b>
Decrease / (increase) in inventories	-	-
Decrease / (increase) in trade receivables	(32,198.69)	39,549.27
(Decrease) /increase in Current Liabilities	6,040.35	46,276.70
Decrease / (increase) in Short term Loans and advances	-	(78,750.00)
Decrease / (increase) in other current assets	(769.69)	(1,131.96)
<b>Cash flow from operations</b>	<b>31,257.45</b>	<b>89,159.96</b>
Income taxes (paid)/ received, net	(14,644.10)	(21,021.00)
Income tax paid pertains to earlier years		838.49
<b>Net cash generated from operating activities - (A)</b>	<b>16,613.35</b>	<b>67,300.47</b>
<b>Cash flow from investing activities</b>		
Share Capital	-	-
Purchase of additional assets	-	-
<b>Net cash used in investing activities - (B)</b>	<b>-</b>	<b>191,148.26</b>
<b>Cash flow from financing activities</b>		
(Decrease) /increase in Non - Current Liabilities	-	16,237.50
Decrease / (increase) in other non-current assets	-	113,662.50
<b>Net cash used in financing activities - (C)</b>	<b>-</b>	<b>16,237.50</b>
<b>Net increase / (decrease) in cash and cash equivalents during the year (A + B + C)</b>	<b>375.85</b>	<b>10,185.29</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>9,769.72</b>	<b>19,955.01</b>
<b>Cash and cash equivalents at the end of the year (Refer Note No. 10)</b>	<b>10,145.57</b>	<b>9,769.72</b>

for C Venkat Krishna & Co

Chartered Accountants

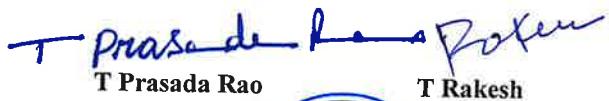
Firm Registration No. : 004599S

  
U Gopala Krishna Murthy  
Partner  
Membership No. 025824

Place: Hyderabad  
Date: 02/09/2024



For and on behalf of the Board of directors

  
T Prasada Rao  
Director  
  
Place: Hyderabad  
Date: 02/09/2024

Place: Hyderabad  
Date: 02/09/2024

Place: Hyderabad  
Date: 02/09/2024

**T PRASAD RAO PRIVATE LTD**  
**(CIN : U74999TG2021PTC148252)**

**Notes to Financial Statements for the year ended 31st March'2023**

**Note No. 1- CORPORATE INFORMATION**

T Prasad Rao 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.



**T PRASAD RAO 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

As at  
31-Mar-24

900.00

(Rupees in Thousands)  
As at  
31-Mar-23

900.00

**Issued, subscribed and paid-up**

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

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	-	-	-	-
<b>At the end of the year</b>	<b>90,000</b>	<b>900.00</b>	<b>90,000</b>	<b>900.00</b>

**(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.

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 : 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
<b>Equity shares of Rs 10/- each fully paid with voting rights</b>					
T Prasada Rao	30,000	33.33		30,000	33.33
T Rakesh	30,000	33.33		30,000	33.33
T Keshav Gupta	30,000	33.33		30,000	33.33
<b>Total</b>	<b>90,000</b>	<b>100.00</b>		<b>90,000</b>	<b>100.00</b>

**(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
<b>Equity shares of Rs 10/- each fully paid with voting rights</b>						
T Prasada Rao	30,000	33.33	NA	30,000	33.33	NA
T Rakesh	30,000	33.33	NA	30,000	33.33	NA
T Keshav Gupta	30,000	33.33	NA	30,000	33.33	NA
<b>Total</b>	<b>90,000</b>	<b>100.00</b>		<b>90,000</b>	<b>100.00</b>	

(Rupees in Thousands)

(Rupees in Thousands)

**31 March 2024**

**31 March 2023**

**4 Reserves and surplus**

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

Opening balance

112,479.70

51,123.24

Add : Profit / (Loss) for the year

43,541.38

61,356.46

**At the end of the year**

**156,021.08**

**112,479.70**

**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

97,425.00

113,662.50

16,237.50

16,237.50

**97,425.00**

**113,662.50**

**16,237.50**

**16,237.50**



**T PRASAD RAO 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)

**6 Other current liabilities**

	<u>31 March 2024</u>	<u>31 March 2023</u>
Term Loan from Banks payable within 12 months *	16,237.50	16,237.50
Advance for capital purchases	42,500.00	42,500.00
CSR Provision	1,077.00	-
Employee benefits payable	3,680.00	-
Creditors for Expenses	45.00	45.00
Statutory dues payable	2,585.36	1,302.01
	<b><u>66,124.86</u></b>	<b><u>60,084.51</u></b>

**8 Trade receivables**

-Unsecured, considered good	38,525.46	6,326.77
-Credit Impaired	-	-
<b>Total</b>	<b>38,525.46</b>	<b>6,326.77</b>
Less: Allowances for Doubtful Debts	-	-
Total Trade Receivable	<b>38,525.46</b>	<b>6,326.77</b>

**Trade Receivables ageing schedule:**

Particulars	<b>As at 31 March, 2024</b>			<b>As at 31 March, 2023</b>		
	<b>Outstanding for following periods from due date of payment</b>			<b>Outstanding for following periods from due date of payment</b>		
	<b>Less than 6 Months</b>	<b>6 Months -1Year</b>	<b>Total</b>	<b>Less than 6 Months</b>	<b>6 Months -1Year</b>	<b>Total</b>
Undisputed Trade Receivables- Considered Goods	38,525.46	-	38,525.46	4,598.77	1,728.00	6,326.77
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
<b>Total</b>	<b>38,525.46</b>	-	<b>38,525.46</b>	<b>4,598.77</b>	<b>1,728.00</b>	<b>6,326.77</b>

**9 Cash and Cash Equivalents**

**31 March 2024**

**31 March 2023**

Cash and cash equivalents		
- Cash on hand		
- Balances with banks		
On current accounts	2,892.62	2,928.60
Deposits with Banks	7,252.95	6,841.12
	<b>10,145.57</b>	<b>9,769.72</b>

**10 Other short-term loans and advances**

Honor Ventures LLP	66,250.00	66,250.00
KUVSS Sri Hari	12,500.00	12,500.00
	<b>78,750.00</b>	<b>78,750.00</b>

**11 Other current assets**

TDS Receivable	1,901.65	1,131.96
	<b>1,901.65</b>	<b>1,131.96</b>



**T PRASAD RAO PRIVATE LIMITED**  
 (CIN : U74999TG2021PTC148252)

**Note. 7 Property Plant and Equipment**

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 March 31, 2024	
<b>Tagible Assets</b>							
Land	191,148.26	-	-	191,148.26	-	-	191,148.26
<b>TOTAL</b>	<b>191,148.26</b>	-	-	<b>191,148.26</b>	-	-	<b>191,148.26</b>
<b>Previous Year</b>	<b>191,148.26</b>	-	-	<b>191,148.26</b>	-	-	<b>191,148.26</b>



**T PRASAD RAO 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
<b>12 Revenue from operations</b>		
Management Consultancy Fee	1,25,000.00	86,400.00
	<b>1,25,000.00</b>	<b>86,400.00</b>
<b>13 Employee benefits expenses</b>		
Directors Remuneration	54,000.00	-
	<b>54,000.00</b>	<b>-</b>
<b>14 Finance costs</b>		
n T Interest on Term Loan	11,479.97	2,274.14
Bank Charges	4.79	902.70
n T Interest on TDS	-	5.53
	<b>11,484.76</b>	<b>3,182.37</b>
<b>15 Other Expenses</b>		
Rates and taxes	221.36	81.33
Expenses under CSR Scheme	1,516.00	-
Auditors remuneration	-	-
-Statutory audit	25.00	25.00
-Tax audit	12.50	12.50
-Other Matters	12.5	50.00
	<b>1,787.36</b>	<b>131.33</b>



**T PRASAD RAO 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	43,541.38	61,356.46
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	483.79	681.74
Diluted Earnings Per Share	Rupees	483.79	681.74

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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 with in 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	1,25,000	86,400



**T PRASAD RAO 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**

Ratio Name	Formula	March 24			March 23			(Amount in Thousands)	
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio		
Current	Current Assets / Current Liabilities	129,323	66,125	1.96	95,978	60,085	1.60	22.43%	
Debt-Equity	Total Debt / Shareholder's Equity	163,550	156,921	1.04	173,747	113,380	1.53	(31.99%)	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))	69,665	27,717	2.51	63,631	2,274	27.98	(91.02%)	Due to increase in Interest expenses and repayment of Loan.
Return on Equity	Net Profit after Taxes / Avg Equity Shareholder's Fund	43,541	134,259	0.32	61,356	82,256	0.75	-56.52%	Due to decrease in Profit
Inventory Turnover	Average Inventory /Total Turnover	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	125,000	22,426	5.57	86,400	26,101	3.31	68.39%	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	125,000	63,198	1.98	86,400	35,894	2.41	(17.83%)	
Net Profit	Profit After Tax / Revenue from Operations	43,541	125,000	0.35	61,356	86,400	0.71	(50.95%)	Due to decrease in Profit
Return on Capital Employed	Earnings before Interest and Taxes / Capital Employed (Tangible Networth+Total Debt)	69,665	320,471	0.22	85,490	287,127	0.30	(26.99%)	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.12.99 Crores repayable in 96 months. The principle repayable per month is Rs.13,53,125 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 guarantee, security or the like to or on behalf of the Ultimat Beneficiaries



**T PRASAD RAO 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 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 1516.00 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 439.00 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 of the Act	1516.00	NA
Amount of expenditure incurred on:		NA
(i) Construction / acquisition of an asset	-	NA
(ii) On purpose other than (i) above	439.00	NA
Shortfall at the end of the year	1077.00	NA
Total of previous years shortfall	1077.00	NA
Reason for shortfall	The Company had taken all necessary steps to spend requisite amount for CSR activities. However, the company spent only Rs. 439.00 Thousand during the financial year 2023-24 and unspent CSR amount of Rs. 1077.00 Thousands will be transferred to a specific fund in Schedule VII as informed by the Management	
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 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

T Prasada Rao

Director

Place: Hyderabad

Date: 02/09/2024



T Rakesh

Director



Place: Hyderabad

Date: 02/09/2024



# C. VENKAT KRISHNA & CO.

Chartered Accountants

To

The Members of  
T. Prasad Rao Pvt. Ltd.,

Dear Sir,

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

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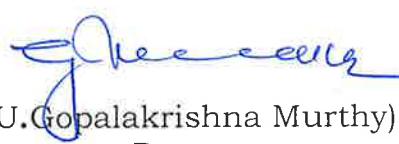
With reference to above, we would like to inform you that as per the guidelines issued by the Institute of Chartered Accountants of India (ICAI) every Auditor signing on financials have to generate an UDIN and affix the same on every document signed by him. It is provided in the same guidelines that 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 24025824BKCCBP4339.

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



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

Place: Hyderabad  
Date : 21.09.2024